

3.3 September 2020 Amended Budget

Abstract

Each year Council produces an amended budget to reflect changes which have occurred since the adoption of the annual budget. Those changes may relate to matters arising as part of finalising the end of year accounts, changes in project status or external factors impacting upon resource allocation.

This report presents the proposed September 2020 Amended Budget to form an Amended Budget for management reporting purposes.

The introduction of COVID-19 'Stage 4' restrictions has had further implications for Council services and facilities beyond those already affected by the previous 'Stage 3' restrictions. A number of Council services are closed including Council's libraries, customer service centres, leisure and aquatic centres and The Hawthorn Arts Centre.

'Stage 4' restrictions were announced on 2 August 2020 and the September Amended Budget further considers the estimated impacts on Council's financial performance. The September Amended Budget includes the estimated financial impacts on the assumptions that Stage 4 restrictions hold through until the end of September 2020 and return to Stage 3 restrictions until the end of November 2020. These estimates are in addition to those already provided for in Council's Adopted Budget 2020-21.

Revenue is expected to further reduce by an estimated \$4.31 million resulting from continued closures of Council facilities and reduced activity across the municipality. Expenditure will increase by \$2.09 million (\$650,000 recurrent and \$1.44 million non-recurrent expenditure) due to the need for Council to continue to respond to the changes COVID-19 has created in maintaining the health and wellbeing of our community and transitioning services to a post COVID-19 environment.

The September Amended Budget includes other non COVID-19 recurrent and non-recurrent operating movements in income and expenditure, capital works adjustments and final net forward expenditure commitments for capital works and priority projects, as adopted in the June 2020 Quarterly Performance Report. Full explanations of changes are provided in **Attachment 1, 2 and 3**.

The overall budgeted deficit has increased by \$6.11 million to a deficit of \$13.49 million.

Predicted cash and investments at 30 June 2021 are forecast to decrease by \$5.95 million (refer **Attachment 1**), which provides a working capital ratio of 1.47 to 1 and is a decrease from Council's 2020-21 adopted working capital ratio of 1.51 to 1. This projected working capital exceeds VAGO's Financial Sustainability risk assessment criteria of more than 1.0 (low risk).

Amendments to the adopted fees and charges are provided in **Attachment 4**.

Officers' recommendation

That Council resolve to:

1. Adopt the Amended Budget as identified in **Attachment 1, 2 and 3** which will be used for management reporting purposes.
2. Allocate \$383,000 to the Open Space Development Fund as identified in **Attachment 1**.
3. Note the Forward Capital Works program to be included as part of the review of Council's Long Term Financial Strategy for allocation in 2021-22 included in **Attachment 3**.
4. Adopt the amendments to the fees and charges included in **Attachment 4**.
5. Recover the working capital ratio to the acceptable levels foreshadowed in Council's 2020-21 Adopted Budget/Long Term Financial Strategy ensuring the ratio is above 1 when the 2021-22 budget and Long Term Financial Strategy are presented to Council for approval.

Responsible director: Phillip Storer
Chief Executive Officer

1. Purpose

This report recommends Council adopt the proposed September 2020 Amended Budget including the final list of forward commitments in priority projects and capital works to form an Amended Budget for management reporting purposes.

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 proposed amendments to the 2020-21 Budget are based on sound principles which seek to enhance transparency and accountability of the financial operations of Council. The proposed Amended Budget is for internal management reporting purposes and there are no specific *Local Government Act 1989* requirements within this internal budget process.

Amendments to the Budget are considered in September (if required) each year. The primary aim of the Amended Budget is to identify forward commitments from the prior year not stated in the Adopted Budget. The September Amended Budget provides opportunity to review the external impacts to the Budget and provide resources where Council requires additional works.

In accordance with the Council’s Financial Strategy Principles amendments to the adopted Budget are considered where:

- additional income has been received
- there is a reduction in income due to identified reasons
 - transactions have been required subsequent to the finalisation of end of year accounts
- expenditure increases match additional income
- additional non-discretionary expenses have been identified
- there is deferred expenditure
- sound accounting processes to meet audit requirements.

Income and expenditure adjustments required for both the Priority Projects and Capital Works Programs have been incorporated into the Amended Budget. Refer **Attachments 2** and **3** respectively.

4. Outline of key issues/options

Financial

As noted in the June 2020 Quarterly Performance report the outcome for 2019-20 financial year was positive and is reflected in the opening financial position of Council for 2020-21 and included in the September Amended Budget.

Attachments 1, 2 and 3 provide a summary of the September 2020 Amended Budget outcomes.

The overall budgeted deficit has increased by \$6.11 million to a deficit of \$13.49 million (refer **Attachment 1 and 2** for explanation).

COVID-19 restrictions

The financial implications on Council services in the September Amended Budget have been based on the assumption that 'Stage 4' restrictions will conclude at the end of September and return to 'Stage 3' until the end of November 2020.

The financial implications of the above assumptions will see Council's revenue reduce by an estimated \$4.31 million resulting from closures of council facilities and reduced activity across the municipality. Expenditure will increase by \$2.09 million (\$650,000 recurrent and \$1.44 million non-recurrent) allowing Council to plan and respond to the changes COVID-19 has created in maintaining the health and wellbeing of our community and transitioning services to a post COVID-19 environment.

The major operating movements are as follows:

Recurrent income

A decrease in recurrent income of \$4.95 million mainly due to the following:

- Reduction in statutory fees and fines primarily due to reduced parking fines income of \$2.30 million.
- Reduction in user fees of \$1.49 million primarily due to the impact of the COVID-19 Pandemic on Council's operational activities.
- Reduction in managed interest on investments income based on forecast falling interest rates resulting from current market conditions, estimated at \$500,000.
- \$376,000 decrease Commonwealth Home Support Program (CHSP) grant funding adjustments as per the 2020-21 CHSP Whole of Government Agreement (reduction in expenditure is reflected under recurrent expenditure below) and lower confirmed allocations for the 2020-21 Financial Assistance Grants received via the Victorian Grants Commission (reduced by \$191,000).

Recurrent expenditure

Recurrent operating expenditure is expected to decrease by a net amount of \$630,000 mainly due to the following:

- Decrease in employee cost expenditure of \$829,000 primarily related to the delivery of Home Support services funded as part of the CHSP Whole of Government Agreement.
- Decrease in depreciation expense of \$2.31 million for 2020-21 based on the latest 2019-20 financial results and analysis of Council's planned Capital Works expenditure.

Partially offset by increases to

- Materials and Services - \$2.24 million primarily relating to the completion of cycle one block tree pruning works from 2019-20 of \$989,000 due to a midyear commencement of the contract and impacts of COVID-19 on completing the cycle of works and an increase to Council's insurance premiums for 2020-21 totaling \$724,000 has also been identified.
- Bad and doubtful debts – increase of \$100,000 based on revised estimates

Non-recurrent income and expenditure

Total proposed net priority projects in 2020-21 is predicted to be \$36.83 million, an increase of \$4.50 million from the 2020-21 Adopted Budget of \$32.32 million mainly due to an additional \$3.07 million final net forward expenditure commitments to the 2020-21 year has been identified, as adopted in the June 2020 Quarterly Performance Report.

Further detail and explanation of priority projects is provided in **Tables 2 and 3 of Attachment 2**.

Total proposed capital works expenditure in 2020-21 is predicted to be \$88.36 million, an increase of \$6.37 million from the 2020-21 Adopted Budget of \$82.05 million.

An additional \$8.67 million in net final forward expenditure commitments to the 2020-21 year has been recognised, as noted in the June 2020 Quarterly Performance Report and a \$5.07 million net decrease relating to expenditure additions and proposed forward commitments to 2021-22.

Forward Capital Works Program

The following adjustments are proposed to be included as part of the review of Council's Long Term Financial Strategy for allocation in 2021-22:

A total of \$4.65 million in net forward commitments is proposed to be carried forward from 2020-21 for allocation in 2021-22 due to adjustments to the timing of expenditure on multi-year projects. The following are some of the significant projects to be carried forward:

- Lewin Reserve - total of \$1.80 million
- Rathmines Reserve - total of \$1.35 million
- Victoria Park Regional Playground - total of \$2.30 million

Further detail and explanation of the above is provided in **Tables 5 and 6 of Attachment 3**.

After taking into consideration the proposed Amended Budget adjustments, the predicted end of year cash holdings are forecast to decrease by \$5.95 million to \$59.24 million refer **Attachment 1**, which provides a working capital ratio of 1.47 to 1. This projected working capital exceeds VAGO's Financial Sustainability risk assessment criteria of more than 1.0 (low risk).

Reserves and cash contingency

At 30 June 2020 the developers open space contributions received exceeded the 2019-20 Full Year Forecast by \$383,000. Council has the option of allocating this amount to the Open Space Development Fund as part of the September Amended Budget.

The adjusted working capital ratio is 1.11 to 1 after excluding the following reserve funds/contingencies totaling \$21.69 million:

- Open space development fund (\$12.45 million)
- Defined Benefits Superannuation Call up Fund (\$8 million).
- Cash contingency for emergency response works (0.5% of rates income or \$809,000).
- Strategic Acquisition Fund (\$434,000).

Non-financial

The Amended Budget includes adjustments to Council's adopted fees and charges which are provided in **Attachment 4**.

5. Consultation/communication

The Executive Leadership Team has reviewed and approved the report.

6. Financial and resource implications

The estimated impacts of COVID-19 presented in this report are in addition to those provided for in Council's 2020-21 Adopted Budget/LTFS. The September Amended Budget estimates an additional \$6.40 million total in loss of revenue and costs associated with Stage 4 restrictions. The majority of the transactions are outside Council's control.

It is important to note that the provisional allocations included in the 2020-21 Adopted Budget was on the assumptions that Council would largely see a return to 'business as normal' by October with the impacts of the pandemic lessening each month in the lead up to this point.

As a result of the above Council's LTFS adjusted working capital ratio is anticipated to be less than 1:1 in 2021-22. The ratio used by VAGO sets more than 1:1 as low risk, 0.75:1 as medium risk and less than 0.75:1 as high risk. While the current year is low risk, without further intervention, the impacts of COVID-19 would result in Council's ratio being 0.93:1 and 1.2:1 in future years. While a ratio of 0.93:1 places Council close to the low risk category, it will be important to address this in future budgets. It should also be noted Council has set a higher target for itself through Council's Financial Strategy Principle - Cash Management principle where the adjusted working capital ratio (excluding reserves/contingency) should be at or above 1:1 in any year.

Council continues to monitor and review the financial impacts of COVID-19 on Council's operating and cash flow position. It is considered there should be an obligation on the administration to bring forward a 2021-22 budget which returns the working capital ratio to the VAGO low risk levels set out in the 2020-21 Adopted Budget and Long Term Financial Strategy.

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: Daniel Allen, Acting Management Accounting Coordinator

Attachment 1

CITY OF BOROONDARA BUDGETED INCOME STATEMENT		2020-21 Adopted Budget \$'000	2020-21 September Amended Budget \$'000	Variance \$'000	Variance %
	Note				
Recurrent income					
Rates and charges	1	192,534	192,384	(150)	-0.1%
Statutory fees and fines	2	14,056	11,180	(2,876)	-20.5%
User fees	3	11,577	10,091	(1,486)	-12.8%
Grants - operating	4	11,611	11,053	(558)	-4.8%
Contributions - monetary	5	4,424	5,181	757	17.1%
Rental income	6	2,070	1,827	(243)	-11.7%
Other income	7	2,047	2,150	103	5.0%
Interest	8	1,500	1,000	(500)	-33.3%
Total recurrent income		239,819	234,866	(4,953)	-2.1%
Recurrent expenditure					
Employee costs	9	91,608	90,779	(829)	-0.9%
Materials and services	10	70,533	72,771	2,238	3.2%
Bad and doubtful debts	11	1,746	1,846	100	5.7%
Depreciation and amortisation	12	37,873	35,740	(2,133)	-5.6%
Amortisation - right of use assets		4,307	4,307	-	0.0%
Borrowing Costs		1,342	1,342	-	0.0%
Finance costs		337	337	-	0.0%
Other expenses	13	7,854	7,848	(6)	-0.1%
Total recurrent expenditure		215,600	214,970	(630)	-0.3%
Net recurrent operating surplus		24,219	19,896	(4,323)	-18%
Non-recurrent income					
Priority projects income*		1,046	1,218	172	16.4%
Capital works income**		4,188	6,906	2,718	64.9%
Total non-recurrent income		5,234	8,124	2,890	55.2%
Non-recurrent expenditure					
Priority projects*		33,368	38,042	4,674	14.0%
Total non-recurrent expenditure		33,368	38,042	4,674	14.0%
Net non-recurrent operating surplus (deficit)		(28,134)	(29,918)	(1,784)	6%
Net loss on disposal of property, infrastructure, plant and equipment		(3,474)	(3,474)	-	0.0%
Deficit for the year		(7,389)	(13,496)	(6,107)	83%

* Refer Attachment 2 for detail

** Refer Attachment 3 for detail

"+" = Increase in income and expenditure.

"(-)" = Decrease in income and expenditure.

Attachment 1

SEPTEMBER 2020 AMENDED BUDGET ADJUSTMENTS INCOME STATEMENT			
NOTE	RECURRENT INCOME	COVID-19 Stage 4/3 Extension impacts	\$'000
1	RATES AND CHARGES		
	<i>Income below budget in the following areas:</i>		
	Supplementary rate valuations		(150)
	Total rates and charges		(150)
2	STATUTORY FEES AND FINES		
	<i>Income below budget in the following areas:</i>		
	Initial pool registration income received in 2019-20 higher than projected combined with the extension granted for initial pool registration period to 1 November 2020.		(156)
	Parking Fines primarily due to impact of COVID-19	COVID-19	(2,300)
	Infringements Court Charges	COVID-19	(300)
	Scheme Control - reduction in applications advertised by applicants during lockdown	COVID-19	(22)
	Tree Control - reduction in building projects and property sales resulting in reduced enforcement. Magistrates court proceeds currently on hold.	COVID-19	(98)
	Total statutory fees and fines		(2,876)
3	USER FEES		
	<i>Income below budget in the following areas:</i>		
	Bin Management - reduction in new bin requests due to introduction of food organics garden organics service.		(40)
	Building Surveying - anticipated to receive fewer hoarding permits and external building works applications	COVID-19	(14)
	Anticipated reduction in health fine income due to existing fee relief provisions not requiring registrations to be paid until 2021.	COVID-19	(8)
	50% reduction to leisure facilities guaranteed return due to COVID-19 Restrictions. Assumes facilities fully operational 1 January 2021.	COVID-19	(701)
	Boroondara Tennis Centre - assumes fully operational by 1 January 2021	COVID-19	(175)
	Kew Traffic School - impact of COVID-19 on excursions for kindergartens and schools	COVID-19	(30)
	Revised revenue forecast for libraries resulting from closure	COVID-19	(7)
	Reduced availability of Arts and Cultural facilities for community use	COVID-19	(51)
	Clients requesting cancellation of Commonwealth Home Support Programme Services due to COVID-19 concerns	COVID-19	(56)
	Reduction in immunisations	COVID-19	(20)
	Revision to estimated income received from Sunday and Farmers markets	COVID-19	(2)
	Maternal Child Health and Early Years programs reduced access to services during restrictions	COVID-19	(7)
	Asset Protection Other Charges Income	COVID-19	(6)
	Arbor Tree Services - estimated 10% reduction due to lockdown and no new construction allowed	COVID-19	(7)
	Transfer Station - reduced usage during COVID-19 Restrictions	COVID-19	(300)
	Transfer Station - reduced usage during COVID-19 Restrictions	COVID-19	(62)
	Total user fees		(1,486)
4	GRANTS - OPERATING		
	<i>Income above budget in the following areas:</i>		
	Freeza Grant - budget amended to reflect grant funding to be received		9
	<i>Income below budget in the following areas:</i>		
	Financial Assistance Grants - 50% paid in 2019-20 and adjusted for final allocation		(191)
	Revised allocation of Commonwealth Home Support Program (CHSP) to reflect updated funding schedule offset by reduced employee costs below.		(376)
	Total grants - operating		(558)
5	CONTRIBUTIONS - MONETARY		
	<i>Income above budget in the following areas:</i>		
	Community Grants Small Annual - updated to reflect contribution amount from Balwyn Rotary		7
	Developer open space contributions		750
	Total Contributions - monetary		757

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SEPTEMBER 2020 AMENDED BUDGET ADJUSTMENTS INCOME STATEMENT			
6	RENTAL INCOME		
	<i>Income below budget in the following areas:</i>		
	Sportsground Summer tenancies 50% reduction due to likely late start to summer season	COVID-19	(113)
	Reduced availability of Parkview room for community functions and events	COVID-19	(11)
	Reduced availability of Library Meeting rooms for community use	COVID-19	(11)
	Maternal Child Health and Early Years programs reduced access to services during restrictions	COVID-19	(2)
	Reduced availability of Arts and Cultural facilities for community use	COVID-19	(93)
	Reduced availability of Council's sporting facilities for community use	COVID-19	(13)
	Total rental income		(243)
7	OTHER INCOME		
	<i>Income below budget in the following areas:</i>		
	Traffic and Transport - construction activity impacted less than originally anticipated.	COVID-19	200
	<i>Income below budget in the following areas:</i>		
	25% Reduction in steel recycling	COVID-19	(20)
	Infrastructure Services management and administration	COVID-19	(8)
	Reduced availability of Arts and Cultural facilities for community use	COVID-19	(49)
	Reduction in usage of Council's sporting facilities - utilities recoupment	COVID-19	(20)
	Total other income		103
8	INTEREST		
	Revised forecast for managed interest income due to falling interest rates		(500)
	Total Interest income		(500)
	Total decrease to recurrent income		(4,953)

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SEPTEMBER 2020 AMENDED BUDGET ADJUSTMENTS INCOME STATEMENT			
NOTE	RECURRENT EXPENDITURE	COVID-19 Stage 4/3 Extension impacts	\$'000
9	EMPLOYEE COSTS		
	<u>Additional expenses:</u>		
	Emergency Management services have increased to support the pandemic response	COVID-19	21
	Temporary staff - remote worker support extended until January 2020	COVID-19	26
	Overtime - Information Technology Council meeting support for online meetings	COVID-19	27
	Overtime - Governance revised needs for attendance at citizenship ceremonies and after hours meetings	COVID-19	3
	Maternal Child Health - balance of grant funding from 2019-20		16
	Maternal Child Health (MCH) Sleep and Settling funding - balance of grant funding from 2019-20 financial year		34
	<u>Expenditure below budget</u>		
	HADS Home Support Services - CHSP revised targets		(568)
	Food Services transitioned to external service provider		(171)
	Casual staffing requirements primarily due to reduced usage of arts and cultural facilities	COVID-19	(58)
	Identification of efficiencies		(123)
	Contracts Compliance Audits efficiencies identified		(36)
	Net employee cost adjustments before transfers		(829)
	Total employee costs		(829)
10	MATERIALS AND SERVICES		
	<u>Additional expenses</u>		
	Insurance Premium - Increases to Council's Public Liability, Building and Fleet premium cost has been influenced by movements in the insurance markets.		724
	Block Tree Pruning - balance of cycle one pruning works to be completed in 2020-21.		989
	Maternal Child Health - balance of grant funding from 2019-20 financial year		5
	Leisure Centre Support payment - COVID-19 impacts	COVID-19	1,350
	Equipment Purchases - miscellaneous IT equipment to support working from home staff and reduced green office activities	COVID-19	5
	Telephone/Internet/Data Sim Cards - internet link upgrade and additional data sim cards to support working from home	COVID-19	46
	Consultant Fees - primarily in Statutory Planning Appeals and Strategic Planning Heritage implementations	COVID-19	10
	Couriers and Freight - Processing of library book returns and quarantine of book stock	COVID-19	27
	<u>Expenditure below budget</u>		
	Food Services transitioned to external service provider		(122)
	Amended cleaning schedule at various council facilities due to reduced patronage	COVID-19	(132)
	Reduction in traffic counts	COVID-19	(32)
	Reduction in infringements Court Filing fees	COVID-19	(300)
	Management Fee - Boroondara Tennis Centre	COVID-19	(100)
	IT Supplies Consumables - 90% reduction in office based printer consumables	COVID-19	(7)
	90% reduction in copier charges first 6 months 2020-21, 50% for remainder of the year.	COVID-19	(37)
	Revised Council meeting operational costs with shift to online meetings	COVID-19	(25)
	Reduced Parkview room function and event operating requirements and citizenship ceremonies	COVID-19	(31)
	Stationery/Advertising/Promotional expenditure including artist performance fees	COVID-19	(35)
	Legal Fees - primarily in Statutory and Strategic Planning due to Heritage assessments and panel costs	COVID-19	(30)
	Reduction in Commonwealth Home Support Program (CHSP) funded property services requests	COVID-19	(20)
	Reduction in number of events across Council	COVID-19	(47)
	Net materials and services adjustments		2,238
	<u>Transfers (nil impact)</u>		
	Redistribution of Physio Assist funding to employee assistance program and health and wellbeing programs noted below.	COVID-19	(30)
	Health Safety and Wellbeing - EG Virgin GO	COVID-19	20
	Employee Assistance Program - Mental Health initiatives	COVID-19	10
	Total materials and services		2,238

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SEPTEMBER 2020 AMENDED BUDGET ADJUSTMENTS INCOME STATEMENT		
11	BAD AND DOUBTFUL DEBTS	
	<i>Expenditure above budget</i>	
	Bad and doubtful debts - revised estimates	100
	Total bad and doubtful debts	100
12	DEPRECIATION	
	Revised depreciation estimate based on 2019-20 full year result	(2,133)
	Total depreciation	(2,133)
13	OTHER EXPENSES	
	<i>Additional expenses</i>	
	Maternal Child Health - balance of grant funding from 2019-20 financial year	5
	<i>Expenditure below budget</i>	
	Reduction in need for external plant machinery high due to revised events schedules	COVID-19 (7)
	Conferences seminars and training	COVID-19 (3)
	Food Services transitioned to external service provider (forms part of food services transition noted under employee costs and materials and services above).	(1)
	Total other expenses	(6)
	Total decrease to recurrent expenditure	(630)
	NET IMPACT ON THE INCOME STATEMENT IS AN INCREASE TO DEFICIT RESULT	(4,323)

"+" = Increase in income and expenditure.
 "(-)" = Decrease in income and expenditure.

Attachment 1

CITY OF BOROONDARA BUDGETED BALANCE SHEET		2020-21 Adopted Budget \$'000	2020-21 September Amended Budget \$'000	Variance \$'000
	Note			
Current assets				
Cash and cash equivalents		65,194	59,239	(5,955)
Trade and other receivables		21,022	26,343	5,321
Other assets		1,883	1,883	-
Total current assets	14	88,099	87,465	(634)
Non-current assets				
Other financial assets		4	4	-
Property, plant and equipment, infrastructure		3,465,035	3,598,709	133,674
Investment property		9,045	8,915	(130)
Right-of-use assets		8,513	8,672	159
Intangible assets		880	348	(532)
Total non-current assets	15	3,483,477	3,616,648	133,171
Total assets		3,571,576	3,704,113	132,537
Current liabilities				
Trade and other payables		29,095	27,559	(1,536)
Trust funds and deposits		4,727	5,852	1,125
Provisions		18,608	20,161	1,553
Interest-bearing liabilities		1,674	1,675	1
Lease liabilities		4,153	4,153	-
Total current liabilities		58,257	59,400	1,143
Non-current liabilities				
Provisions		2,162	2,132	(30)
Provision for investments in joint ventures		2,579	2,974	395
Interest-bearing liabilities		21,539	21,539	-
Lease liabilities		4,669	4,669	-
Total non-current liabilities		30,949	31,314	365
Total liabilities	16	89,206	90,714	1,508
Net assets		3,482,370	3,613,399	131,029
Equity				
Accumulated surplus		927,043	923,645	(3,398)
Asset revaluation reserve		2,534,824	2,668,868	134,044
Other reserves		20,503	20,886	383
Total equity	17	3,482,370	3,613,399	131,029

"+" = Increase in income and expenditure.

Attachment 1

SEPTEMBER 2020 AMENDED BUDGET ADJUSTMENTS BALANCE SHEET
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Note	BALANCE SHEET ITEM	\$'000
14	Current assets	
	Balance sheet items have been revised to reflect the final 2019-20 financial year result.	(634)
15	Non-current assets	
	Movement in non-current assets primarily due to a revision of budget assumptions to reflect the final 2019-20 financial year result and a revaluation of land & buildings and infrastructure assets during the 2019-20 financial year.	133,171
16	Total liabilities (current and non-current)	
	Increase in total liabilities represents the final 2019-20 financial year result coupled with a revision of budget assumptions in the movement of liabilities forecast for the 2020-21 financial year.	1,508
17	Equity	
	Movement in equity represents the difference in total assets and total liabilities. It is Council's net worth to the City's ratepayers.	131,029

Attachment 1

CITY OF BOROONDARA BUDGETED CASH FLOW STATEMENT	Note	2020-21	2020-21	Variance \$'000
		Adopted Budget \$'000	September Amended Budget \$'000	
Cash flows from operating activities				
Rates and charges		192,434	188,854	(3,580)
Statutory fees and fines		11,140	7,837	(3,303)
User charges and other fines		13,131	11,496	(1,635)
Grants - operating		13,283	12,867	(416)
Grants - capital		4,188	6,571	2,383
Contributions - monetary		4,424	5,516	1,092
Interest received		1,500	1,000	(500)
Trust fund and deposits taken		20,775	20,775	-
Other receipts		4,529	4,375	(154)
Net GST refund		15,343	17,257	1,914
Employee costs		(101,804)	(101,940)	(136)
Materials and services		(103,769)	(105,777)	(2,008)
Short term, low value and variable lease payments		(616)	(616)	-
Trust fund and deposits repaid		(20,675)	(20,675)	-
Other payments		(7,875)	(8,057)	(182)
Net cash provided by operating activities		46,008	39,483	(6,525)
Cash flows from investing activities				
Payments for property, plant and equipment		(82,053)	(88,364)	(6,311)
Proceeds from sale of property, plant and equipment		1,570	1,570	-
Net cash used in investing activities		(80,483)	(86,794)	(6,311)
Cash flows from financing activities				
Finance costs		(1,342)	(1,342)	-
Repayment of borrowings		(1,572)	(1,572)	-
Interest paid - lease liability		(337)	(337)	-
Repayment of lease liabilities		(4,536)	(4,536)	-
Net cash used in financing activities		(7,787)	(7,787)	-
Net increase in cash		(42,262)	(55,098)	(12,836)
Cash and cash equivalents at the beginning of the year		107,456	114,337	6,881
Cash and cash equivalents at the end of the year ^{1,2}		65,194	59,239	(5,955)

¹ Cash and cash equivalents held by Council are restricted in part and not fully available for Council's operations. Please refer below for details of funds that are set aside for specific purposes. The remaining balance represents funds available to meet daily cash flow requirements and unexpected short term needs.

² Ongoing review of Council's expected full year cash position in 2020-21 will be undertaken.

Reserve funds	2020-21	2020-21	Variance \$'000
	Adopted Budget \$'000	September Amended Budget \$'000	
Strategic acquisition fund	434	434	-
Open space development fund	12,069	12,452	383
Defined benefits superannuation future call up fund	8,000	8,000	-
Total reserve funds	20,503	20,886	383
Cash contingency - emergency response works	809	809	-
Total reserve funds after cash contingency	21,312	21,695	383

Attachment 1

CITY OF BOROONDARA BUDGETED CAPITAL WORKS STATEMENT	2020-21 Adopted Budget \$'000	2020-21 September Amended Budget \$'000	Variance \$'000	Variance %
Property				
Building	44,208	45,942	1,734	3.9%
Building improvements	311	335	24	7.7%
Total property	44,519	46,277	1,758	3.9%
Plant and equipment				
Plant machinery and equipment	1,627	2,711	1,084	66.6%
Fixtures, fittings and furniture	1,623	1,705	82	5.1%
Computers and telecommunications	1,744	1,922	178	10.2%
Library books	985	985	-	0.0%
Total plant and equipment	5,979	7,323	1,344	22.5%
Infrastructure				
Roads	10,283	11,486	1,203	11.7%
Bridges	2,463	2,463	-	0.0%
Footpaths and cycleways	2,982	3,073	91	3.1%
Drainage	4,395	5,651	1,256	28.6%
Recreational, leisure & community facilities	2,771	4,455	1,684	60.8%
Parks, open space and streetscapes	7,996	6,956	(1,040)	-13.0%
Off street carparks	664	680	16	2.4%
Total infrastructure	31,554	34,764	3,210	10.2%
Total capital works expenditure	82,052	88,364	6,312	7.7%
Represented by:				
Asset renewal expenditure	50,649	53,545	2,896	5.7%
Asset upgrade expenditure	5,451	7,073	1,622	29.8%
New asset expenditure	17,009	15,562	(1,447)	-8.5%
Asset expansion expenditure	8,943	12,184	3,241	36.2%
Total capital works expenditure	82,052	88,364	6,312	7.7%

"+" = Increase in income and expenditure.

"(-)" = Decrease in income and expenditure.

September 2020 Amended Budget

Attachment 2

Table 1 - Summary Priority Projects Budget Amendments			
	Ref	\$'000	\$'000
Net priority projects budget (Adopted Budget)			32,322
Net proposed forward commitments from 2019-20	Table 3	3,066	
<u>Total income and expenditure adjustments</u>	Table 2 & 3		
Proposed net forward commitments to 2021-22	1	-	
Income and expenditure (net) adjustments	2	1,437	
Proposed additional projects (net of grants)	3	-	
Total adjustments (net)		1,437	
Total net impact 2020-21 priority projects budget is an increase		4,503	4,503
Total net priority projects September Amended Budget 2020-21			36,825

September 2020 Amended Budget

Attachment 2

Table 2 - Priority Projects New Budget Amendments					
	Ref	Income \$'000	Expenditure \$'000	Net Total \$'000	Comment
Original 2020-21 priority projects budget					
Original 2020-21 priority projects budget		1,046	33,368	32,322	
Forward commitments from 2019-20	Table 3	266	3,333	3,066	Refer Table 3 forward commitments from 2019-20.
Total net priority projects budget 2020-21		1,312	36,700	35,388	
Proposed forward commitments to future financial years					
81034. Graffiti Removal Pilot Program		(330)	(330)	0	Project has been deferred for 2 years awaiting government funding and now scheduled to commence in 2021-22. Includes 2019-20 carry forward of \$165K and 2020-21 allocation of \$165K.
Total proposed forward commitments to future financial years	1	(330)	(330)	0	
Income and expenditure adjustments					
80986. VicRoads Community Road Safety - Bike Ed Training 2019-20		2	2	0	Department of Transport Community Road Safety Grants.
80985. VicRoads Community Road Safety - Safe to School 2019-20		12	12	0	Department of Transport Community Road Safety Grants.
80987. VicRoads Community Road Safety - Wiser Walker 2019-20		1	1	0	Department of Transport Community Road Safety Grants.
80988. VicRoads Community Road Safety - Wiser Driver 2019-20		2	2	0	Department of Transport Community Road Safety Grants.
81005. Review and Develop New Graffiti Management Strategy		24	24	0	Balance of Graffiti prevention program grant to be completed in 2020-21.
81049. Graffiti Prevention Grant - Grace Park		4	0	(4)	Department of Justice State graffiti prevention grant final milestone payment.
81057. Kew Traffic School Stronger Communities Grant		1	0	(1)	Balance of Department of Industry, Innovation and Science Stronger communities grant funding.
81062. Hey Grants		10	10	0	Youth Affairs Council of Victoria Healthy Equal Youth Grant.
81085. Kindergarten Infrastructure and Service Plans		70	70	0	Department of Education and Training 3 year old kindergarten infrastructure and building block grants.
81063. Pandemic Preparedness Project		0	1,441	1,441	Activation of pandemic response activities across the municipality to maintain the health and wellbeing of the community and transition Councils operations towards a post COVID-19 environment.
81064. Pandemic Relief and Recovery		59	59	0	Department of Health and Human Services COVID-19 community activation and social isolation initiative. Funding is to help people maintain important connections with family, friends and community and to build new social connections and networks in their local communities during COVID-19.
Total income and expenditure adjustments 2020-21	2	184	1,621	1,437	
Proposed additional projects for 2020-21:					
81047. TAC L2P Program		51	51	0	Council was successful in receiving Year 2 Transport Accident Commission (TAC) Learner to P plates (L2P) program funding to provide supervised driving practice to learner drivers who do not have access to a suitable supervising driver or vehicle.
Total proposed additional projects for 2020-21	3	51	51	0	
Amended 2020-21 Priority Projects net budget		1,218	38,042	36,825	

+ = Increase in income and expenditure.
 "(-)" = Decrease in income and expenditure.

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TABLE 3 - PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS TO 2020-21				
Project Name & Number	Total Adopted Forward Commitments 2020-21	Movement	Total Proposed Forward Commitments to 2020-21	Commentary
PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS				
ENVIRONMENT AND INFRASTRUCTURE				
Environment and Sustainable Living				
80662. Urban Biodiversity Strategy (UBS) Imp - Priority Action	\$0	\$55,000	\$55,000	Engagement with communities and schools for the Urban Biodiversity Strategy has been postponed due to COVID-19 restrictions. It is anticipated that this will commence once social distancing measures have been relaxed with the project scheduled for completion by June 2021.
80886. Neighbourhood Shopping Centre Improvements Pilot	\$180,000	\$127,420	\$307,420	Preliminary stakeholder engagement and initial community consultation has been completed and supporting technical analysis is in progress. Further community consultation on future priorities has been delayed due to COVID-19 social distancing requirements. Delays in recruitment of remaining project resources has contributed to the favourable variance within this project.
81008. Review and Update Climate Change Risk Assessment	\$0	\$20,347	\$20,347	The project is nearing completion but has been delayed mainly due to impacts of COVID-19, which requires a high level of staff engagement. The project methodology was amended to allow delivery with social distancing measures in place, however the project has been delayed as a result. Project is anticipated for completion in early 2020-21.
81024. Integrated Water Management Plan for Back Creek East (Medlow)	\$0	\$9,505	\$9,505	Consultation has been delayed due to impacts of COVID-19. Project is anticipated for completion in early 2020-21.
81031. Auburn High School Concept Master Plan	\$0	\$55,499	\$55,499	Site analysis has been completed and the scope refined. Due to resourcing and COVID-19 restrictions, there has been a delay in this project. As restrictions have eased, project has recommenced and is currently planned for completion by October 2020.
Total Environment and Sustainable Living	\$180,000	\$267,771	\$447,771	
Traffic and Transport				
80942. Boroondara Bicycle Strategy review	\$0	\$20,817	\$20,817	This is a multi-year project. The draft consultation summary report has been received and is currently being reviewed by officers. The draft strategy is expected to be prepared late in 2020 for the purposes of community consultation. The strategy is due to be presented to Council for consideration and adoption during 2020-21.
80985. VicRoads Community Road Safety - Safe to School 2018-19	\$0	\$3,891	\$3,891	This project involves working with two schools. Due to the impacts of COVID-19, meetings with the schools and parents/carers were not able to be undertaken. The project is expected to be completed late in 2020.
80986. VicRoads Community Road safety - Bike Ed Training 2018-19	\$0	\$824	\$824	Two Glen Iris Primary School teachers were trained in Bike Ed in March 2020. The courses booked for Term 2 were cancelled due to the impacts of COVID-19 and due to ongoing restrictions, no courses have been held. This program is externally funded through the Department of Transport (DoT) and they have provided an extension until 30 December 2020.
80987. VicRoads Community Road Safety - Wiser Walker 2018-19	\$0	\$1,900	\$1,900	The Wiser Walker courses had to be cancelled due to the impacts of COVID-19 and due to ongoing restrictions, no courses have been held. This program is externally funded through the Department of Transport (DoT) and they have provided an extension until 30 December 2020.
Total Traffic and Transport	\$0	\$27,432	\$27,432	
Infrastructure Services				
80858. Waste minimisation strategy - external expert advice	\$20,000	\$17,055	\$37,055	This is a multi-year project. Due to the tendering and procurement hiatus at both an organisational and state government procurement level, the review and tendering of the recycling collection and disposal contract will now be completed during 2020-21, to align with revised tendering timelines due to the COVID-19 pandemic disruption. A consultant will be engaged to commence the review of the recycling and disposal contract which expires in November 2022.
80961. Council's strategic response on public safety and security	\$0	\$140,000	\$140,000	Council's requirements to meet our obligations in relation to the Australian Government's Protecting Crowded Places from Terrorism Strategy was delayed due to the impact of COVID-19. Project is expected to be completed by September 2020.
81034. Graffiti Removal Pilot Program	\$0	\$165,000	\$165,000	The project has been deferred 2 years awaiting government funding and is now scheduled to commence in 2021-22 and be completed in 2022-23.

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TABLE 3 - PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS TO 2020-21				
Project Name & Number	Total Adopted Forward Commitments 2020-21	Movement	Total Proposed Forward Commitments to 2020-21	Commentary
81053. Recycling Campaign	\$0	\$156,380	\$156,380	The project was unable to be completed during the 2019-20 year due to the cessation of recycling audits by the reprocessor, as part of their COVID-19 infection control protocols at their Materials Recovery Facilities (MRFs). The recycling campaign completion is depending on the ability to carry out detailed audits of the recycling from Boroondara. Depending on current COVID-19 restrictions, the reprocessor may or may not recommence audits by November 2020.
Total Infrastructure Services	\$20,000	\$478,435	\$498,435	
Parks and Gardens				
80941. Parks and Infrastructure - One Way of Working Implementation	\$21,176	(\$13,400)	\$7,776	This is a multi-year project. Project activity remains on schedule, with the favourable variance attributed to the Project Lead resource commencing 3 months later than planned in the project initiation year. The 2020-21 program is anticipated for completion by October 2021.
80953. Parks and Infrastructure Asset Data Capture	\$15,000	\$21,240	\$36,240	This is a multi-year project. The remaining funds are to contribute towards the programmed data capture and is scheduled for completion by September 2020.
80955. Tree Strategy Action Plan Implementation	\$180,000	\$125,460	\$305,460	The Tree Management Guidelines review is almost complete and is planned for publication in August 2020. The tree renewal program of 30 trees for Mont Albert Rd will be partially completed by 30 June 2020. The removal of 22 trees identified as dead or significantly dying will be completed by 30 June 2020, with a further 8 trees planned for removal by 30 June 2021. The project has been delayed due to resource availability, staffing changes and the identification of priority trees for renewal, including replacement species selection.
80964. Park Events management	\$50,000	\$3,337	\$53,337	This is a multi-year project. This project supports the delivery of actions from the open space management framework review. This project is scheduled for completion by June 2021.
80965. Field Sports Strategy implementation & related policy review	\$51,800	(\$98)	\$51,702	This is a multi-year project. This project supports the implementation of Field Sports Strategy actions. Project is expected to be completed by June 2021.
80982. Sport Development Officer	\$19,354	(\$16,312)	\$3,042	This is a multi-year project. Due to the impacts of COVID-19 recruitment for this role has been delayed. Implementation of the Diversity, Inclusion and Participation Program will commence in the 2020-21 financial year.
81025. Analysis of Access to Sporting Fields for Participation	\$66,909	(\$6,441)	\$60,468	This is a multi-year project. This project supports the development of the sportsground provision, which will be reported to Council by the end of 2021.
Total Parks and Gardens	\$404,239	\$113,786	\$518,025	
Projects & Strategy				
80628. Project Management staff for delivery of Major Projects	\$0	\$36,000	\$36,000	This is a multi-year project. Due to the impacts of COVID-19, recruitment for this role has been delayed. Funds are required to be carried forward for the project management of the major capital works services.
81052. Repair and Maintenance Historic Glass Blocks Cookson Street	\$0	\$100,000	\$100,000	Contract will now be completed in early 2020-21, to align with the revised supply timeline following disruption from COVID-19.
Total Projects & Strategy	\$0	\$136,000	\$136,000	
TOTAL ENVIRONMENT & INFRASTRUCTURE	\$604,239	\$1,023,424	\$1,627,663	
CITY PLANNING				
Strategic Planning				
80850. Municipal Wide Heritage Assessment	\$220,000	\$48,968	\$268,968	The Municipal Wide Heritage Gap Study is a five year project which commenced in August 2016. The project has continued to progress during Year 4 of the project with the Panel hearing process for the Hawthorn and Kew Heritage Gap Studies being completed. Public consultation on the Hawthorn East Heritage Gap Study and draft Ashburton and Glen Iris Heritage Gap Studies were also undertaken. Due to State Government restrictions in relation to COVID-19, further progression of the project has been delayed. The project is expected to be completed by 30 June 2021.
80908. Balwyn heritage study - Peer review	\$0	\$9,647	\$9,647	Due to State Government restrictions in relation to COVID-19, further progression of the project has been delayed. The project is expected to be completed by the end of December 2020.
80940. Introduction of a Special Building Overlay	\$129,511	\$0	\$129,511	This project cannot commence until Melbourne Water completes their own consultation process on proposed areas for inclusion in the Special Building Overlay. Due to State Government restrictions in relation to COVID-19, Melbourne Water has not yet commenced consultation.
Total Strategic Planning	\$349,511	\$58,615	\$408,126	

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TABLE 3 - PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS TO 2020-21				
Project Name & Number	Total Adopted Forward Commitments 2020-21	Movement	Total Proposed Forward Commitments to 2020-21	Commentary
Statutory Planning				
81028. Statutory Planning Paper Files Scan on Demand	\$0	\$104,000	\$104,000	The planning phase for this project has been completed. Arrangements have been put in place for the ordering and digitising of files, however, due to the current Government restrictions put in place due to the COVID-19 pandemic, this project has been placed on hold until arrangements can be made for the safe pick up of files from the municipal offices by the contractor.
Total Statutory Planning	\$0	\$104,000	\$104,000	
Local Laws				
81035. Payment of parking by phone app	\$0	\$10,000	\$10,000	Investigation on the mobile parking technology has been undertaken. Implementation will commence in 2020-21 and will be completed by June 2021.
80962. Online Access to Parking Infringement Photos	\$0	\$34,257	\$34,257	The software and professional services have been procured to enhance the PinForce software. These funds will be used towards the online subscription until April 2021.
Total Local Laws	\$0	\$44,257	\$44,257	
Economic Development				
80691. Christmas in Boroondara Program	\$0	\$98,080	\$98,080	Due to unavoidable COVID-19 supply related issues, this project has been unable to progress. It is anticipated that the project will be completed by December 2020.
Total Economic Development	\$0	\$98,080	\$98,080	
TOTAL CITY PLANNING	\$349,511	\$304,952	\$654,463	
COMMUNITY DEVELOPMENT				
Community Planning and Development				
80813. Balwyn Community Centre Opening	\$15,000	\$0	\$15,000	The Balwyn Community Centre opening has been postponed due to COVID-19. The project is largely dependent on when large gatherings can occur again. The launch is anticipated to be held once State Government directions allow such gatherings needed for a launch.
80936. Access & Inclusion Plan Project Imp - Disability Programming	\$19,175	(\$1)	\$19,174	Programs and events related to the access and inclusion plan have been postponed due to COVID-19. It is anticipated that the activities will commence once social distancing measures have been relaxed. Project is expected to be completed by June 2021.
80938. Review the Cultural Diversity Plan	\$0	\$9,821	\$9,821	The Draft Multicultural Action Plan was adopted on 10 February 2020. Due to COVID-19, a number of events and programming were postponed, including Council's Harmony Day event in Central Gardens, where the Plan was going to be officially launched. It is anticipated that the activities will commence once social distancing measures have been relaxed. The project is expected to be completed by June 2021.
80957. Annual Grants Small - Innovation Grant	\$5,286	\$0	\$5,286	The funds for the Annual Community Grants 2019-20 are underspent so this allocation will be carried forward to the 2020-21 Annual Community Grants program. The project will be completed by June 2021.
81002. Faces of Volunteering in Boroondara Communication	\$0	\$18,103	\$18,103	The Faces of Volunteering project included an exhibition and photographs of 12 volunteers in Boroondara. The project launch and exhibition was unable to take place due to COVID-19 and will be completed by May 2021.
81012. Respond to Reports of Homelessness	\$0	\$30,988	\$30,988	There has been a delay in the project officer commencing in the role. The project is expected to be completed by June 2021.
81060. Depart of Justice - Community Safety Fund - Shining Shierlaw	\$0	\$1,511	\$1,511	The first phase of the project has included the design component. The second phase will include the upgrade of lighting in Shierlaw Avenue, Canterbury, and is expected to be completed by October 2020.
Total Community Planning and Development	\$39,461	\$60,422	\$99,883	
Health, Ageing and Disability Services				
80879. Active Ageing Hub	\$0	\$17,185	\$17,185	Enhancements required for Council's Over 55's online hub have been delayed due to the impacts of COVID-19. Project is anticipated for completion by March 2021.
80950. Community Service Partnership	\$0	\$97,142	\$97,142	This project is required for legal advice and consultancy in relation to obligations associated with Council managed sites.
81010. Support for Residents of Canterbury Memorial Home Units	\$0	\$50,000	\$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. Project is anticipated for completion by June 2021.

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TABLE 3 - PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS TO 2020-21				
Project Name & Number	Total Adopted Forward Commitments 2020-21	Movement	Total Proposed Forward Commitments to 2020-21	Commentary
81020. Glenferrie Road Placemaking Project	\$500,000	\$149,852	\$649,852	Initial stakeholder engagement and community consultation has been completed and supporting technical analysis is in progress. Further community consultation will occur in July to get input on future priorities. A favourable variance is attributed to the unexpected delays in staff recruitment and the impacts from the COVID-19 pandemic impacting the engagement aspects of this project.
81048. Seniors Participation Grant	\$55,774	(\$40)	\$55,734	The Seniors Participation Grant project is a multi-year project designed to run over 18 months, however due to the COVID-19 pandemic, this project is now on hold. It is proposed that the project will commence again once social distancing measures have been relaxed, due to the project's objectives being focused on face to face social connections for Seniors who are considered high-risk to COVID-19.
Total Health, Ageing and Disability Services	\$555,774	\$314,139	\$869,913	
Family Youth and Recreation				
80999. DET - Kindergarten Centre Enrolment Development Grant	\$0	\$4,544	\$4,544	External grant funds to be spent on improvements to Boroondara Kindergarten Central Enrolment Scheme (BKCES) system to support identification of early start kindergarten enrolments. Funds to be fully expended on promotion of Early Start Kindergarten by December 2020.
81015. Boroondara Sports Club Awards	\$0	\$4,468	\$4,468	The awards ceremony was cancelled due to COVID-19 restrictions and an awards video produced. The remainder will be spent on promotion by December 2020.
81016. Individual Grants Program - Low Income Earners	\$0	\$3,200	\$3,200	Clubs were closed for a significant period during the COVID-19 pandemic which has caused this project to be delayed. The grants will be even more important when community sport resumes and more people will be eligible.
81017. Boroondara Sport and Recreation Strategy - Household Survey	\$0	\$56,090	\$56,090	The implementation of this project was delayed due to the onset of the COVID-19 pandemic, however a contract has now been awarded. This project is scheduled for completion by December 2020.
81018. Audit Leased Sporting Facilities - Tree Roots	\$0	\$29,303	\$29,303	Project works associated with this audit were delayed due to COVID-19. Funds will be used for projects highlighted as required by the audit and are expected to be completed by June 2021.
81019. Commence Design and Implementation of a Digital Early Years	\$95,000	\$19,935	\$114,935	Community engagement activities promoting and resourcing the digital hub have been postponed due to restrictions as a result of COVID-19. In 2020-21, the funds will resource a public launch and ongoing community awareness activities. This project is scheduled for completion by June 2021.
81022. Consultation for the Children and Young People's Strategy	\$0	\$9,946	\$9,946	There has been a slight delay to broader project timeframes due to COVID-19 limiting consultation methods. Funds will be used to communicate with the community regarding the consultation undertaken and seeking feedback on the draft strategy action plan in 2020-21.
81044. Project Support for delivery of Major Projects - FAMS	\$0	\$26,417	\$26,417	Funds are required to provide direct support to key infrastructure projects to primarily act as a liaison with stakeholders.
81047. VicRoads TAC L2P Program	\$0	\$17,808	\$17,808	This is a multi-year project. Full funding was not received as program was put on hold. This was the first year the program was run and this has incurred set up costs which will be offset by the 2020-21 grant.
81057. Kew Traffic School Stronger Communities Grant	\$0	\$6,290	\$6,290	This project is for the contribution towards the party room renewal at Kew Traffic School. Funds have been committed to be expended by December 2020 when renewal works are complete.
Total Family Youth and Recreation	\$95,000	\$178,001	\$273,001	
Library Services				
80930. Be Connected Program	\$0	\$5,831	\$5,831	Council was successful in obtaining a grant to support the Be Connected Program. Program delivery is expected to be completed by December 2020.
81013. Placemaking for Mayoress's Courtyard (Adjacent to Camberwell Library)	\$0	\$45,153	\$45,153	The feasibility study has identified courtyard works which are expected to be completed by June 2021.
81027. Investigate Library Service Measures	\$0	\$50,000	\$50,000	The scope and business case have been developed with a business analyst to implement the recommendations by June 2021.
81045. Project support for delivery of Major Projects - Libraries	\$0	\$31,667	\$31,667	Strategic work with the historical societies was put on hold during the COVID-19 pandemic. This work will be completed once social distancing measures have been relaxed and workshops are able to be held. This project is anticipated for completion by June 2021.
Total Library Services	\$0	\$132,651	\$132,651	

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TABLE 3 - PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS TO 2020-21				
Project Name & Number	Total Adopted Forward Commitments 2020-21	Movement	Total Proposed Forward Commitments to 2020-21	Commentary
Arts and Cultural Services				
80902. Box Office and ticketing system replacement	\$0	\$12,872	\$12,872	Testing of the access entry controls has been delayed due to venue closures resulting from COVID-19 pandemic. This will now occur in March 2021 to allow final purchase associated with this project.
80994. Town Hall Gallery Significant Assessment	\$0	\$4,500	\$4,500	Council was successful in obtaining a grant to support a preservation needs assessment of the Town Hall Gallery collection. Access to the Collection has been delayed due to venue closure. Program delivery is expected to be completed by November 2020.
81061. Florilegium	\$0	\$59,550	\$59,550	Due to COVID-19 closures and restrictions, the publisher has rescheduled publication deadlines. Launch will be rescheduled to accommodate revised timelines.
Total Arts and Cultural Services	\$0	\$76,922	\$76,922	
Finance and Corporate Planning				
80960. Develop and Implement a revised Strategic Business Planning	\$0	\$38,085	\$38,085	Due to COVID-19, staff in this area were taken off line to work on the community response and recovery. The remaining funds will be used to support the project management of the Boroondara Community Plan this financial year.
Total Finance and Corporate Planning	\$0	\$38,085	\$38,085	
TOTAL COMMUNITY DEVELOPMENT	\$690,235	\$800,220	\$1,490,455	
People, Culture and Development				
People, Culture and Development				
80844. Online OHS contractor management induction training	\$0	\$30,000	\$30,000	Due to COVID-19, resources across the organisation were re-prioritised which has resulted in a delay in project delivery. Resources were reassigned to the project in June 2020 and it is anticipated for completion by December 2020.
80861. People Culture and Development - Programs and Resources	\$30,000	\$133,460	\$163,460	This is a multi-year project. Change management activities initially planned for 2019-20 will be deferred until 2020-21 so that it more closely aligns with the Customer First program organisational change impacts. It is anticipated the program will be completed by June 2021.
Total People, Culture and Development	\$30,000	\$163,460	\$193,460	
TOTAL PEOPLE, CULTURE AND DEVELOPMENT	\$30,000	\$163,460	\$193,460	
CUSTOMER EXPERIENCE AND BUSINESS TRANSFORMATION				
Chief Information Office				
80903. Prop & Rating bus. requirements specification development	\$0	\$54,313	\$54,313	The software and professional services have been procured to enhance the Property and Rating system. The activities are scheduled for completion in September 2020.
80904. Library Systems Support	\$29,718	(\$3,280)	\$26,438	The Library RFID project was completed February 2020. The remaining funds are to support the transition to operational activities and are scheduled to be completed by March 2021.
80954. Data Mobility Project	\$140,000	\$62,220	\$202,220	The remote access solutions have been implemented. The proposed carry forward is to fund the software subscription and professional services to enable mobility services scheduled in May 2021.
81055. IT Service Management Upgrade	\$265,000	\$2,517	\$267,517	Due to the COVID-19 pandemic, this project was on hold and has recently recommenced. The revised target date for implementation is by April 2021 with the proposed carry forward to fund the software subscription and professional services to configure the IT Service Management software.
Total Chief Information Office	\$434,718	\$115,770	\$550,488	
Chief Customer Office				
80893. Customer centricity support project	\$128,923	(\$240)	\$128,683	The Customer insights role has been recruited in a limited tenure position to undertake this project. The funds will be carried forward to 2020-21 to fund the remaining period of the role. Project is anticipated for completion by June 2021.

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TABLE 3 - PRIORITY PROJECTS - PROPOSED FORWARD COMMITMENTS TO 2020-21				
Project Name & Number	Total Adopted Forward Commitments 2020-21	Movement	Total Proposed Forward Commitments to 2020-21	Commentary
80899. Boroondara Arts Brand development	\$0	\$30,000	\$30,000	This project has been delayed until 2020-21 to allow the finalisation of the City of Boroondara branding guidelines as these will inform the development of the Arts brand guidelines which is a sub-brand. The project is expected to be completed by June 2021.
80946. Communications channel evaluation	\$0	\$16,146	\$16,146	The evaluation was delivered through the Community Satisfaction Survey without incurring additional cost. It is recommended all remaining funds are carried forward to enable a closer look at communication expectations post the closure of Progress Leader which will increase dependency on Council communications as a source of local information. Project is anticipated for completion by April 2021.
80947. Mobile Community Information	\$0	\$20,000	\$20,000	Promotional material such as marquees and banners have been developed to highlight the presence of City of Boroondara Council Officers and Councillors at community events. As community events are rescheduled post COVID-19 restrictions, further material will be required. Project is expected to be fully concluded by June 2021.
80969. Improving Community Information Access to Services	\$0	\$54,670	\$54,670	The families hub project was delivered within the budget and the remaining funds will be spent in 2020-21 on further work improving our community's access to services and information through the website.
81006. Customer Service Functional Review	\$0	\$64,325	\$64,325	The final report on the Customer Service functional review has been drafted and provides a framework to support the changing role of the contact centre and service functions. The review focused on four key areas: people, channels, technology and performance measures. Project is expected to be completed by December 2020.
81007. Service Design and Research	\$0	\$30,013	\$30,013	This project is to fund the implementation of project recommendations in alignment with the Innovation Framework. This project is scheduled for completion by June 2021.
81029. Information Asset Audit	\$0	\$61,184	\$61,184	This project is to fund implementation of the Information Asset Audit recommendations. This project is scheduled for completion by June 2021.
81030. Think Customer Experience Employee Engagement program	\$0	\$50,000	\$50,000	Program was placed on hold to allow for finalisation of the Customer Service Review. Funding to be carried forward to enable delivery of people-focused recommendations. Project is expected to be completed by December 2020.
81032. Customer Services Officers	\$0	\$15,075	\$15,075	Due to a delay in the initial recruitment phase, one of the roles is continuing until end of September 2020 to support projected enquiry volumes.
Total Chief Customer Office	\$128,923	\$341,173	\$470,096	
Boroondara Customer First Program				
Boroondara Customer First Program	\$2,547,992	\$583,746	\$3,131,738	The Boroondara Customer First Program requires the carry forward to finalise commitments established under pre-existing contracts.
Total Boroondara Customer First Program	\$2,547,992	\$583,746	\$3,131,738	
TOTAL CUSTOMER EXPERIENCE AND BUSINESS TRANSFORMATION	\$3,111,633	\$1,040,689	\$4,152,322	
TOTAL FORWARD COMMITMENTS TO 2020-21	\$4,785,618	\$3,332,745	\$8,118,363	
PRIORITY PROJECT INCOME - CARRIED FORWARD				
81034. Graffiti Removal Pilot Program	\$0	(\$165,000)	(\$165,000)	The project has been deferred 2 years awaiting government funding and is now scheduled to commence in 2021-22 and be completed in 2022-23.
81057. Kew Traffic School Stronger Communities Grant	\$0	(\$9,074)	(\$9,074)	Balance of grant funding to be recognised in 2020-21 (received in 2019-20).
81047. VicRoads TAC L2P Program	\$0	(\$24,000)	(\$24,000)	Balance of grant funding to be recognised in 2020-21.
80985. VicRoads Community Road Safety - Safe to School 2018-19	\$0	(\$3,891)	(\$3,891)	Balance of grant funding to be recognised in 2020-21.
81048. Seniors Participation Grant	\$0	(\$55,733)	(\$55,733)	Balance of grant funding to be recognised in 2020-21.
81060. Depart of Justice - Community Safety Fund	\$0	(\$1,511)	(\$1,511)	Balance of grant funding to be recognised in 2020-21.
80986. VicRoads Community Road Safety - Bike Ed Training 2018-19	\$0	(\$824)	(\$824)	Balance of grant funding to be recognised in 2020-21.
80987. VicRoads Community Road Safety - Wiser Walker 2018-19	\$0	(\$1,900)	(\$1,900)	Balance of grant funding to be recognised in 2020-21.
80994. Town Hall Gallery Significant Assessment	\$0	(\$4,500)	(\$4,500)	Balance of grant funding to be recognised in 2020-21.
TOTAL INCOME CARRIED FORWARD TO 2020-21	\$0	(\$266,433)	(\$266,433)	
TOTAL NET FORWARD COMMITMENTS TO 2020-21	\$4,785,618	\$3,066,312	\$7,851,930	

September 2020 Amended Budget

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Table 4 - Summary Capital Works Budget Amendments			
	Ref	\$'000s	\$'000s
Net capital works budget (Adopted Budget)			77,865
Net proposed forward commitments from 2019-20	Table 6	8,667	
Total income and expenditure adjustments	Table 5		
Proposed net forward commitments to 2021-22	1	(4,650)	
Proposed additional projects (net movement)	2	910	
Income and expenditure adjustments (net movement)	3	(1,334)	
Total income and expenditure adjustments (decrease)		(5,074)	
Total net impact 2020-21 capital budget is an increase		3,593	3,593
Total net Capital Works Program 2020-21			81,459

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Table 5 - Capital Works New Budget Amendments					
	Ref	Income \$'000	Expenditure \$'000	Net Total \$'000	Comment
Original 2020-21 Capital Works Budget		4,188	82,053	77,865	
Forward commitments from 2019-20	Table 6	1,318	9,985	8,667	Refer Table 6 forward commitments from 2019-20
		5,506	92,038	86,532	
Proposed forward commitments to 2021-22					
72771. Canterbury Precinct (New)		(720)	0	720	Grant funding scheduled to be received in January 2022.
72798. Lewin Reserve		0	(1,800)	(1,800)	This project has been put on hold due to ongoing resident consultation. As a consequence of resident concern the Lewin Reserve Proposal will now necessarily involve a review of the current design with likely changes to occur.
72900. Rathmines Reserve		(280)	(1,350)	(1,070)	This project has been put on hold to allow consultation with the neighbouring community and resolution of the statutory planning permit for the site.
72836. Victoria Park Regional Playground		0	(2,300)	(2,300)	Community consultation on the draft concept design is scheduled to close early in 2020-21. Subject to consultation feedback, the design phase is anticipated to be completed late 2020. Construction on the project is anticipated to commence in 2020-21 financial year with completion anticipated in 2021-22.
72684. New Public Toilet		0	(200)	(200)	The delivery of a new public toilet for the Camberwell Central precinct was initially considered to be located in the Station St carpark. Councillors raised concerns about this location. Further investigation was then undertaken into the feasibility of locating this facility in the Camberwell Fresh Food Market building given a recent shop vacancy. A feasibility report is being finalised for Council consideration.
Total forward commitments to 2021-22	1	(1,000)	(5,650)	(4,650)	
Proposed additional projects for 2020-21					
72906. Gardiners Creek Litter Trap - Fed Government Department of Industry		20	20	0	Department of Industry Communities Environment Program Grant.
72909. Surrey Hills Neighbourhood Centre		0	160	160	Minor works have been identified to address the centre's immediate needs and increase the usability of existing spaces.
72910. Eric Raven Facilities		0	400	400	This is the final stage of the Dorothy Laver Reserve project providing permanent storage to support training and match day activities for Camberwell Lacrosse Club and acoustic panelling being installed to minimise noise impacts to residents. This work reflects a commitment made to the club and abutting resident at the time the relocation was negotiated and it is now due to be completed.
72537. Brick Drain reline - Childer Street, Kew		0	350	350	Emergency works required at Childer St, Kew and completion of reline of the brick drain is required following the collapse of the existing brick drain.
Total proposed additional projects	2	20	930	910	
Income and expenditure adjustments to 2020-21 projects					
72607. Kew Recreation Centre (Renewal)		1,800	0	(1,800)	Sport and Recreation Local Sports Infrastructure Fund 2020-21.
71794. Future Information Technology Expenditure		0	(50)	(50)	Spend ahead of planned budget phasing.
72693. Hawthorn Rowing Ramp		0	400	400	Design changes requested by Melbourne Water resulted in changes to the design and scope of works.
72783. Gordon Barnard Reserve Raingarden		50	100	50	Removal of contaminated materials
72795. Camberwell Building 2 lift replacement		0	60	60	Tender results were \$55,000 higher than anticipated and an increased budget is required to deliver the intended scope of works.
72861. Wattle Road Traffic Treatments btm Glenferrie Rd & Power St		433	433	0	VicRoads Safe Travel in local streets program
72862. Muswell Hill and High Street intersections improvements		97	104	7	VicRoads Safe Travel in local streets program
Total income and expenditure adjustments to 2020-21 projects	3	2,380	1,046	(1,334)	
Amended net movement 2020-21 Capital Works Budget		6,906	88,364	81,459	

+ = Increase in income and expenditure.
 "(-)" = Decrease in income and expenditure.

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TABLE 6 - CAPITAL WORKS - PROPOSED FORWARD COMMITMENTS TO 2020-21

Project Name & Number	Total Adopted Forward Commitments to 2020-21	Movement	Total Final Forward Commitments to 2020-21	Commentary
CAPITAL WORK EXPENDITURE				
ENVIRONMENT & INFRASTRUCTURE				
Projects and Strategy				
71491. Traffic Management Devices	\$0	\$219,889	\$219,889	Wattle Road refurbishment raised platform works have been delayed due to extensive consultation. Works will be commencing July 2020 and are scheduled for completion November 2020.
71659. Bicycle Strategy Implementation	\$110,000	\$26,811	\$136,811	The installation of lighting on the Anniversary trail missing link through Riversdale Park has been delayed pending the land transfer between Council and the Department of Education. It is anticipated that works will be completed by end of October 2020.
72012. Shopping Centre Improvement Plan - Implementation	\$200,000	\$256,767	\$456,767	The delivery of Bellevue Shopping Centre Improvement works was delayed due to a delay in trader feedback and requirements imposed by VicRoads. It is anticipated that all works will be completed in 2020-21.
72099. Bicycle & Pedestrian Trails - Implementation of Safety Audit	\$0	\$132,041	\$132,041	The Pedestrian trail on the Anniversary Trail missing link through Riversdale Park has been delayed pending the land transfer between Council and the Department of Education. It is anticipated that works will be completed by end October 2020.
72326. 605-609 Glenferrie Road	\$0	\$383,500	\$383,500	This is a multi-year project.
72482. Balwyn Tennis and former Bowls Pavilion (Balwyn Tennis)	\$0	\$145,456	\$145,456	Post completion works are required on the northern infrastructure. Works are programmed for completion in 2020-21
72501. Camberwell Sports ground - Masterplan Implementation	\$0	\$77,190	\$77,190	The construction phase is almost complete. Planting was delayed due to poor weather and it is anticipated that it will be completed by October 2020.
72583. Anniversary trail missing link through Riversdale Park	\$497,750	(\$67,491)	\$430,259	This is a multi-year project. Works on the Anniversary Trail missing link through Riversdale Park has been delayed pending the land transfer between Council and the Department of Education. It is anticipated that works will be completed by October 2020.
72624. Canterbury Tennis pavilion	\$250,000	(\$229,717)	\$20,283	Construction is progressing well. The project was delayed due to the installation of the temporary accommodation for the Club at the start of the project and due to some latent site conditions (underground drainage and sewer connections). The project is scheduled for completion by September 2020.
72673. The Balwyn Park Concept Masterplan (BPCMP) implementation	\$0	\$300,000	\$300,000	Stage 2 completion of contract was delayed due to product delivery issues from overseas as a result of the COVID-19 pandemic, and unusual weather. Works are planned to be completed by the end of August 2020. The implementation of Stage 3 is unfunded as a result of changes to the foreshadowed budget due to the COVID-19 pandemic. Stage 3 sketch design is complete. This stage will progress to design development and not proceed further until the implementation of the stage is funded.
72677. Honour Avenue shared zone works	\$0	\$199,703	\$199,703	The progress of this project has been delayed as a result of the adjacent school undertaking works affecting the proposed works. It is due for completion in September 2020.
72678. Balwyn Shopping Centre streetscape improvements	\$0	\$48,857	\$48,857	The proposed carry forward amount is to fund wayfinding sign installation in the shopping precinct. Works are expected to be completed by September 2020.

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TABLE 6 - CAPITAL WORKS - PROPOSED FORWARD COMMITMENTS TO 2020-21

Project Name & Number	Total Adopted Forward Commitments to 2020-21	Movement	Total Final Forward Commitments to 2020-21	Commentary
72684. New Public Toilets	\$0	\$235,720	\$235,720	The project has been delayed due to extensive consultation. It is currently in the design concept stage and is scheduled for completion in the 2020-21 financial year.
72693. Hawthorn Rowing Ramp	\$0	\$748,429	\$748,429	This is a multi-year project. Melbourne Water have approved the revised design in principle, with the final documentation needs to be provided and signed off by Melbourne Water along with permit approvals. Contractor to confirm the availability of the subcontractor to complete the works during January 2021.
72707. Weightlifting Centre Glenferrie Oval	\$0	\$50,037	\$50,037	The project is underway. There was a delay in the supply of floor inserts. The revised expected completion date is August 2020.
72714. Victoria Road Reserve	\$600,000	\$14,403	\$614,403	This is a multi-year project and was delayed due to changes in the Sports Services Diversity, Inclusion and Participation Program, and requirements from the club. The project is in the design development stage and it is anticipated that the project will be completed by February 2021.
72768. Diversity Inclusion and Participation (DIP) Pavilion Program	\$200,000	\$946,195	\$1,146,195	The delivery of this project was delayed due to challenges with establishing the service levels for Diversity, Inclusion and Participation Program and associated consultation. This project is currently underway and work is now scheduled to be completed by December 2020.
72784. Kew Traffic School storage facilities	\$200,000	\$361,585	\$561,585	This project was delayed as a result of design changes. Works have commenced and it is due for completion end September 2020.
72790. Library RFID associated building works	\$0	\$78,612	\$78,612	Library awnings works remain to be completed. The fabrication of awnings has commenced and due for installation by end July 2020.
72795. Camberwell Building 2 lift replacement	\$50,000	\$66,865	\$116,865	The delivery of this project has been delayed due to adjustments to the contract conditions requested by the contractor, which are now resolved. The tender has been awarded and the project is scheduled for completion December 2020.
72796. Camberwell Sports ground - minor pavilion	\$0	\$86,070	\$86,070	This is a multi-year project. The project is under construction and scheduled to be completed by December 2020.
72805. Riverdale Road, Camberwell - Drainage Works	\$0	\$158,577	\$158,577	The COVID-19 pandemic has resulted in the delay of quotes received from contractors. These works are now scheduled to be completed in 2020-21.
72809. Fortuna & Sunburst Avenues (easement), Balwyn North Drainage	\$0	\$498,467	\$498,467	This project was delayed due to a lengthy consultation process with residents and suitable contractors to undertake this complex work by relining and upgrading the existing 150mm diameter drain. It is anticipated that works will be completed in 2020-21.
72813. Richards Avenue, Glen Iris, No's 8 and 10 - Drainage Works	\$0	\$15,066	\$15,066	Project works are to be continued in 2020-21 and completed in July 2020.
72817. Relowe Crescent, Balwyn, No 2 - Drainage Works	\$0	\$24,157	\$24,157	Project works are to be continued in 2020-21 and completed in July 2020.
72824. Amery Street, Ashburton - Drainage Works	\$0	\$21,001	\$21,001	This is a two year project. Construction works are well underway and due for completion in 2020-21.
72830. Ashburton Pool and Recreation Centre mechanical air handling	\$0	\$593,766	\$593,766	The construction and mechanical ventilation works have commenced on site and is scheduled for completion in November 2020.
72709. West Hawthorn Preschool - Brook Street	\$0	\$43,119	\$43,119	This is a multi-year project. Project currently in tender and due to Council meeting at the end of August 2020. It is scheduled for completion in 2020-21.
Total Projects and Strategy	\$7,542,825	\$5,435,075	\$7,542,825	

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TABLE 6 - CAPITAL WORKS - PROPOSED FORWARD COMMITMENTS TO 2020-21

Project Name & Number	Total Adopted Forward Commitments to 2020-21	Movement	Total Final Forward Commitments to 2020-21	Commentary
Traffic and Transport				
72695. VicRoads Camberwell Junction Safe System Infrastructure Program	\$0	\$75,557	\$75,557	VicRoads made funding of up to \$630,000 available to design and construct 10 threshold treatments in Camberwell Junction Shopping Centre. The threshold treatment construction works at Cookson street were completed in June 2020. The final invoice has been set to VicRoads for payment.
72763. Shared Path and Park Lighting	\$0	\$192,956	\$192,956	The lighting design was required to be amended in line with Ausnet's requirements. This triggered the need to have hinged light poles within Ausnet easement. Accordingly the contractor has been advised of the changed scope. The luminaries for the light poles are sourced from overseas and COVID-19 has impacted on the delivery time frames for the materials. Works are anticipated to be completed in the first quarter of 2020-21.
72838. Dynamic Parking Guidance Systems	\$0	\$58,567	\$58,567	Draft design and specifications have been prepared by the consultant. The documentation will be reviewed and finalised. Due to the COVID-19 impact, the budget for the installation of this scheme will be pushed back at least two financial years. Following a final design, officers will lodge applications with CitiPower to provide supply pits near dynamic sign locations.
72860. Union Rd - Surrey Hills - Lower Speed Limit between Canterbury	\$0	\$170,639	\$170,639	Tender submissions have been reviewed and evaluated. The procurement team is undertaking the required corporate scorecard checks prior to awarding the tender. Due to the COVID-19 Pandemic impacts and resourcing, the project will now be completed early in the 2020-21 Financial year. The project will be fully funded by the Australia Government under the Federal Government Accident Black Spot Program.
Total Traffic and Transport	\$0	\$497,719	\$497,719	
Asset Management				
72355. Future drainage renewal planning	\$0	\$80,000	\$80,000	The Drainage Design program was delayed and there is a need to carry forward \$80,000 to complete what was required for the 2019-20 financial year. The designs associated with the carry forward amount are expected to be completed by the end of August 2020.
Total Asset Management	\$0	\$80,000	\$80,000	
Environment and Sustainable Living				
72197. Low Carbon Strategy Implementation - Energy Performance Contract	\$0	\$23,233	\$23,233	Finalisation of Energy Performance Contract requires monitoring of building energy consumption during normal building operations to prove energy savings have been achieved. The COVID-19 pandemic has resulted in postponement of the Energy Performance Contract. This is anticipated to be completed in 2020-21.
72699. Shopping Centre Improvement Plan - Investigation and Design	\$0	\$10,254	\$10,254	Highfield Road implementation drawings have been completed and Cotham Village implementation drawings are to be handed over in July 2020 to the Projects and Strategy department for delivery. The COVID-19 pandemic has resulted in deferral for Dickens corner to 2022-23.

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TABLE 6 - CAPITAL WORKS - PROPOSED FORWARD COMMITMENTS TO 2020-21

Project Name & Number	Total Adopted Forward Commitments to 2020-21	Movement	Total Final Forward Commitments to 2020-21	Commentary
72757. Dog Off Leash Park	\$97,603	\$50,000	\$147,603	The Dog Off-leash Park at Gordon Barnard Reserve is behind schedule due to delays associated with taking a report to Council and hear public submissions under COVID-19 social distancing restrictions. A report is now scheduled to go to a Special Services Committee meeting in August 2020. Pending Council's decision on whether the project should proceed in this location or not, officers will prepare a concept design in preparation for implementing the project later this financial year.
72834. Integrated Water Management Strategy (IWMS)	\$0	\$115,227	\$115,227	Project was postponed to 2020-21 to allow consideration of new community driven proposals at Macleay Park. It is anticipated that this project will be completed in 2020-21.
72836. Victoria Park Regional Playground	\$0	\$121,291	\$121,291	Community consultation is currently open for feedback on the draft concept design, closing early in 2020-21. Subject to consultation feedback, the design phase of this project is anticipated for completion in late 2020. Construction is anticipated to commence in 2021.
72848. Neighbourhood Shopping Centre Improvements Pilot - Maling Road	\$25,000	\$0	\$25,000	The project awaits the adoption of the Maling Road Place plan. This project will continue in 2020-21 and due for completion by end June 2021.
Total Environment and Sustainable Living	\$122,603	\$320,005	\$442,608	
Parks and Infrastructure				
71624. Sportsground Training Lights renewal program	\$0	\$292,575	\$292,575	This project encountered a significant defective issue with the light poles installed at Gordon Barnard Reserve. New poles will be manufactured and installed with anticipated completion in October 2020.
71778. Minor Sportsground Improvements	\$0	\$45,997	\$45,997	The scoreboard consultation process caused a delay in the delivery of this project. Consultation will proceed in July and it is anticipated that the installation will be completed by October 2020.
71868. Oval Fences Renewal Program	\$0	\$36,947	\$36,947	The scoreboard consultation process included the anticipated fence works programmed for the Eric Raven Reserve. Consultation will proceed in July and it is anticipated that the installation will be completed by October 2020.
71869. Cricket Practice Nets Renewal Program	\$0	\$83,101	\$83,101	The delivery of this project was impacted by wet weather conditions. It is anticipated that it will be completed August 2020.
72377. Sportsground Reconstruction Program	\$0	\$113,926	\$113,926	Works remain to be completed and were impacted by wet weather conditions. Works are now expected to be completed by August 2020.
72802. Riversdale Depot - Upgrade external staircase to Transfer Station	\$0	\$30,000	\$30,000	The COVID-19 pandemic resulted in the delay of quotes received from contractors. These works are now scheduled to be completed in 2020-21.
72823. Boroondara Sports Complex - Upgrade of stormwater drainage	\$0	\$40,000	\$40,000	There was a delay in commencing these works due to the COVID-19 pandemic as the preferred contractor was reluctant to commence works until the COVID-19 risk eased. Work will commence in the last quarter of 2020 and due for completion in 2020-21.
72840. Implementation of Public Safety Security Measures	\$0	\$68,000	\$68,000	The project works will continue in 2020-21 and are scheduled for completion September 2020.
72858. Kew Neighbourhood House - Boom Gate	\$0	\$16,579	\$16,579	The project works will continue in 2020-21 and are scheduled for completion August 2020.
Total Parks and Infrastructure	\$0	\$727,125	\$727,125	
TOTAL ENVIRONMENT & INFRASTRUCTURE	\$2,230,353	\$7,059,924	\$9,290,277	

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TABLE 6 - CAPITAL WORKS - PROPOSED FORWARD COMMITMENTS TO 2020-21

Project Name & Number	Total Adopted Forward Commitments to 2020-21	Movement	Total Final Forward Commitments to 2020-21	Commentary
CEO'S OFFICE				
Governance				
72841. Upgrade/Enhancement to Doc Assembler	\$0	\$20,000	\$20,000	This project will be resumed in the 2020-21 financial year. Progress was interrupted by the COVID-19 Pandemic causing limited access to and availability of internal staff resources and the vendor reassessing its service delivery methods under COVID-19 conditions.
TOTAL CEO'S OFFICE	\$0	\$20,000	\$20,000	
Total CEO'S OFFICE	\$1,172,603	\$4,552,732	\$5,725,335	
CUSTOMER EXPERIENCE AND BUSINESS TRANSFORMATION				
Chief Information Office				
72756. Youth Services Case Management System	\$30,000	\$92,236	\$122,236	Procurement is underway to source the software required to support the initiative. The solution is scheduled to be implemented in October 2020.
72758. Council Chamber Audiovisual (AV) Uplift	\$300,000	\$288,492	\$588,492	This initiative has recommenced following a short pause due to the COVID-19 pandemic. The tender process is underway to source the professional services and devices to support the initiative. The schedule for implementation is to occur by the end of 2020.
72766. Information Security Roadmap	\$100,000	\$34,729	\$134,729	The initiative is to support the information security framework development. Security policies, standards and guidelines are scheduled to be develop over the current financial year and the next. Additional security software scheduled to be procured and implemented in June 2021.
72847. Improve the Council's Network Service Diversity	\$450,000	(\$150,288)	\$299,712	This initiative is underway to procure the devices and infrastructure with a tender underway. The implementation for the proposed solution to occur in September 2020.
Total Chief Information Office	\$880,000	\$265,169	\$1,145,169	
TOTAL CUSTOMER EXPERIENCE AND BUSINESS TRANSFORMATION	\$880,000	\$265,169	\$1,145,169	
PEOPLE CULTURE AND DEVELOPMENT				
People Culture and Development				
72761. Payroll System Upgrade	\$0	\$250,405	\$250,405	The tender evaluation process was delayed due to the COVID-19 pandemic. The tender evaluation process is now almost complete. Contract negotiations/documentation will proceed in July. The project will be implemented in 2020-21.
Total People Culture and Development	\$0	\$250,405	\$250,405	
TOTAL PEOPLE CULTURE AND DEVELOPMENT	\$0	\$250,405	\$250,405	

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TABLE 6 - CAPITAL WORKS - PROPOSED FORWARD COMMITMENTS TO 2020-21

Project Name & Number	Total Adopted Forward Commitments to 2020-21	Movement	Total Final Forward Commitments to 2020-21	Commentary
COMMUNITY DEVELOPMENT				
Arts and Culture				
71877. Town Hall Gallery Collection Acquisitions	\$0	\$143,581	\$143,581	The process to acquire artwork into the Town Hall Gallery collection has been enhanced during 2019-20. Upon confirmation of artwork to be pursued for purchase, acquisitions have been progressed, with a limited number of works still to be finalised for acquisition in 2020-21.
72565. Boroondara Arts	\$0	\$13,972	\$13,972	The COVID-19 pandemic has delayed the arrival of ordered equipment. Delivery of the renewed portable staging is expected in 2020.
72843. Enhance Hawthorn Arts Centre Entrances	\$0	\$50,000	\$50,000	The COVID-19 pandemic resulted in venue closure and restricted progress on this project. It is anticipated to be completed by 30 June 2021.
Total Arts and Culture	\$0	\$207,553	\$207,553	
Health, Ageing & Disability Services				
71920. HACC - Minor Capital Grant	\$107,067	(\$18,706)	\$88,361	This funding was received from a Victorian Government grant for the purchase of minor capital associated with Council's aged care services. Following a review it has been decided that the fund's will be used in 2020-21 to purchase minor equipment in response to the aged care reforms.
TOTAL HEALTH, AGEING & DISABILITY SERVICES	\$107,067	(\$18,706)	\$88,361	
TOTAL COMMUNITY DEVELOPMENT	\$107,067	\$188,847	\$295,914	
MAJOR PROJECTS				
Major Projects				
72764. Ashburton Seniors Centre	\$600,000	\$213	\$600,213	This is a multi-year project. Construction works for this project are 90% complete. The southern car park works are now underway and the fitout of the new building is continuing. Project is scheduled for completion in August 2020.
72854. Ashburton Seniors Centre (Expansion)	\$0	\$911,506	\$911,506	
72243. Ashburton Seniors Centre	\$0	\$31,179	\$31,179	
72411. Greythorn Community Hub	\$0	\$80,000	\$80,000	The forward commitment is required to finalise the completion of minor works that will be completed in 2020-21.
72507. Camberwell Community Centre	\$500,000	(\$67,067)	\$432,933	This is a multi-year project. There was a delay in the commencement of construction works, however construction is in progress and is scheduled for completion in December 2020.
72852. Camberwell Community Centre (Expansion)	\$800,000	\$1,062,609	\$1,862,609	
72769. Canterbury Precinct (renewal)*	\$310,500	(\$45,482)	\$265,018	This is a multi-year project. The project is now in the tender phase and is due for contract award in the latter part of August 2020 with expected construction site establishment in September 2020. Project is planned for completion by December 2021.

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TABLE 6 - CAPITAL WORKS - PROPOSED FORWARD COMMITMENTS TO 2020-21

Project Name & Number	Total Adopted Forward Commitments to 2020-21	Movement	Total Final Forward Commitments to 2020-21	Commentary
72773. Balwyn Community Centre (Upgrade)	\$0	\$100,000	\$100,000	Building works were completed in May 2020. Due to the COVID-19 pandemic, Balwyn Community Centre has not been formally opened. Minor post completion works are required and is programmed for completion in 2020-21. The defects and liability period expires in May 2021.
72776. Kew Recreation Centre (Expansion)	\$0	\$127,652	\$127,652	This is a multi-year project. The project is now in the tender phase and due for contract award in September 2020 with expected construction site establishment in September/October 2020. It is programmed for completion in December 2022.
TOTAL MAJOR PROJECTS	\$2,210,500	\$2,200,610	\$4,411,110	
Made up of:				
NEW CAPITAL - FORWARD COMMITMENTS TO 2020-21	\$2,114,817	\$2,331,532	\$4,446,349	
UPGRADE CAPITAL - FORWARD COMMITMENTS TO 2020-21	\$902,603	\$1,222,102	\$2,124,705	
EXPANSION CAPITAL - FORWARD COMMITMENTS TO 2020-21	\$1,000,000	\$3,240,918	\$4,240,918	
RENEWAL CAPITAL - FORWARD COMMITMENTS TO 2020-21	\$1,410,500	\$3,190,403	\$4,600,903	
GRAND TOTAL FORWARD EXPENDITURE COMMITMENTS TO 2020-21	\$5,427,920	\$9,984,955	\$15,412,875	

TABLE 6 - CAPITAL WORKS - PROPOSED FORWARD COMMITMENTS TO 2020-21

Project Name & Number	Total Adopted Forward Commitments to 2020-21	Movement	Total Final Forward Commitments to 2019-20	Commentary
CAPITAL INCOME - CARRIED FORWARD				
72863. Muswell Hill and High Street intersection improvements	\$0	\$6,760	\$6,760	Balance of Vic Roads Safe System Road Infrastructure Program (SSRIP) grant to be recognised in 2020-21.
72771. Canterbury Precinct (New)	\$0	\$800,000	\$800,000	Grant funding scheduled to be received in October 2020.
72860. Union Rd - Surrey Hills limit btn Canterbury	\$0	\$176,540	\$176,540	Grant funding from the Department of Transport expected to be received in 2020-21.
72693. Hawthorn Rowing Ramp	\$0	\$334,750	\$334,750	Balance of contributions to be received for the project
TOTAL INCOME CARRIED FORWARD TO 2019-20	\$0	\$1,318,050	\$1,318,050	
TOTAL NET FORWARD COMMITMENTS TO 2020-21	\$5,427,920	\$8,666,905	\$14,094,825	

* Adjusted for project escalation.

2020-21 FEES AND CHARGES SCHEDULE

Fees and charges to be changed	Statutory Fee	UNIT	PROPOSED GST inclusive 2020-21 fee \$	ADOPTED GST inclusive 2020-21 fee \$	Fee increase \$	Fee increase %	GST applied at 10%	Policy / Strategy Act / Regulation	Pricing Policy Category
NEW FEES									
Community Development - Library Services									
Other Fees and Charges									
Inter library loan (ILL) fee for items from academic, State or special libraries - Copies - hardcopy or scanned items	N	Per loan	\$ 18.50	\$ -	\$ 18.50	100%	Y	Pricing Policy	Market Pricing
Inter library loan (ILL) fee for items from academic, State or special libraries - Hardcopy items	N	Per loan	\$ 28.50	\$ -	\$ 28.50	100%	Y	Pricing Policy	Market Pricing
<i>Commentary for new fees: Academic, State and special libraries have advised a different fee structure for Inter Library loans. This fee is passed onto library members requesting hardcopy inter library loans.</i>									
Environment & Infrastructure - Asset Management									
Infringement - Breach of the Protection of Council Assets and Control of Building Sites Local Law Excluding the Asset Protection permit infringement.	N	Per penalty (based on 2 penalty units at \$100 per unit)	\$ 200.00	\$ -	\$ 200.00	100%	N	Pricing Policy	Disincentive Pricing
<i>Commentary for new fee: Implementation of penalty prescribed under the Protection of Council Assets and Control of Building Sites Local Law 2011 (Excluding clause 9.4 Requirement to obtain Asset Protection Permit). Currently in the process of being put forward in the September-20 Amended Budget to introduce for 2020-21.</i>									
Infringement - Failure to obtain an Asset Protection Permit	N	Per penalty (based on 5 penalty units at \$100 per unit)	\$ 500.00	\$ -	\$ 500.00	100%	N	Pricing Policy	Disincentive Pricing
<i>Commentary for new fee: Implementation of penalty prescribed under the Protection of Council Assets and Control of Building Sites Local Law 2011, clause 9.4 Requirement to obtain Asset Protection Permit. Currently in the process of being put forward in the September-20 Amended Budget to introduce for 2020-21.</i>									
REMOVED FEES									
Community Development - Library Services									
Other Fees and Charges									
Inter library loan (ILL) fee for items from academic, State or special libraries	N	Per loan	\$ -	\$ 16.50	-\$ 16.50	-100%	Y	Pricing Policy	Market Pricing
<i>Commentary for removal of fees: Academic, State and special libraries have advised a different fee structure for Inter Library loans with separate fees for hardcopy and copied items.</i>									