

2020/21 Budget



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City of
Bayswater



CITY OF BAYSWATER
BUDGET
FOR THE YEAR ENDED 30 JUNE 2021
LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Budget	8
Capital, New Initiatives and Carry Forward Project Schedule	33
Fees and Charges Schedule	42

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

Statement of Comprehensive Income

By Nature or Type

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	49,074,989	48,906,052	48,419,336
Operating grants, subsidies and contributions	10(a)	9,822,008	11,018,425	10,621,679
Fees and charges	9	18,017,799	20,973,864	22,453,673
Interest earnings	12(a)	1,283,095	2,077,395	2,286,850
Other revenue	12(b)	1,725,054	1,735,278	1,521,114
		79,922,945	84,711,014	85,302,652
Expenses				
Employee costs		(32,105,030)	(31,140,391)	(33,506,901)
Materials and contracts		(30,683,301)	(27,523,013)	(26,685,562)
Utility charges		(3,381,265)	(3,382,674)	(3,588,875)
Depreciation on non-current assets	5	(11,253,872)	(10,897,607)	(12,004,239)
Interest expenses	12(d)	(3,037)	(1,680)	(1,000)
Insurance expenses		(956,252)	(815,000)	(723,950)
Other expenditure		(8,963,390)	(8,464,761)	(8,096,333)
		(87,346,147)	(82,225,126)	(84,606,860)
Subtotal		(7,423,202)	2,485,888	695,792
Non-operating grants, subsidies and contributions	10(b)	5,810,926	1,006,837	2,893,517
Profit on asset disposals	4(b)	60,075	1,199	19,868
Loss on asset disposals	4(b)	(392,052)	(149,281)	(465,686)
		5,478,949	858,755	2,447,699
Net result		(1,944,253)	3,344,643	3,143,491
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,944,253)	3,344,643	3,143,491

This statement is to be read in conjunction with the accompanying notes.

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the City of Bayswater controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustment.

CHANGE IN ACCOUNTING POLICIES

On 1 July 2020 the following new accounting policies are to be adopted:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates are levied under the *Local Government Act 1995* and include general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. They exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

They exclude rubbish removal charges, interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long-term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of persons such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, workers' compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditure made to the respective agencies for the provision of power, gas or water. Excludes expenditure incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than workers' compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long-term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, members' fees or State taxes. Donations and subsidies made to community groups.

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

Statement of Comprehensive Income
By Reporting Program

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		119,810	152,767	89,060
General purpose funding		51,259,722	53,130,185	52,572,303
Law, order, public safety		334,620	418,447	323,660
Health		288,202	315,996	311,261
Education and welfare		199,963	237,253	213,664
Housing		10,235,725	9,867,766	10,026,481
Community amenities		12,340,392	13,056,520	12,887,879
Recreation and culture		3,632,838	6,023,764	7,588,209
Transport		797,913	692,613	562,000
Economic services		597,189	486,997	595,210
Other property and services		116,571	328,706	132,925
		79,922,945	84,711,014	85,302,652
Expenses excluding finance costs	4(a),5,12(c),(e)			
Governance		(6,189,640)	(5,870,830)	(6,409,982)
General purpose funding		(839,335)	(809,775)	(1,116,484)
Law, order, public safety		(3,338,805)	(2,992,297)	(3,166,556)
Health		(1,862,068)	(2,342,990)	(1,986,749)
Education and welfare		(2,104,891)	(1,736,389)	(1,840,212)
Housing		(9,070,773)	(8,963,958)	(9,174,442)
Community amenities		(18,079,431)	(17,530,857)	(17,441,877)
Recreation and culture		(28,076,213)	(25,720,212)	(27,522,351)
Transport		(16,122,305)	(15,015,016)	(14,346,689)
Economic services		(1,403,274)	(1,082,713)	(1,388,615)
Other property and services		(256,375)	(158,409)	(211,903)
		(87,343,110)	(82,223,446)	(84,605,860)
Finance costs	6(a),7,12(d)			
Recreation and culture		(3,037)	(1,680)	(1,000)
		(3,037)	(1,680)	(1,000)
Subtotal		(7,423,202)	2,485,888	695,792
Non-operating grants, subsidies and contributions	10(b)	5,810,926	1,006,837	2,893,517
Profit on disposal of assets	4(b)	60,075	1,199	19,868
(Loss) on disposal of assets	4(b)	(392,052)	(149,281)	(465,686)
		5,478,949	858,755	2,447,699
Net result		(1,944,253)	3,344,643	3,143,491
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,944,253)	3,344,643	3,143,491

This statement is to be read in conjunction with the accompanying notes.

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the City's Community Vision, and for each of its broad activities/programs.

Program name

GOVERNANCE

The administration and operation of facilities and services to Elected Members of Council. It includes costs for assisting elected members and ratepayers with matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Revenue from rates including interim rates, interest and fees on instalment arrangements and interest on arrears. It includes amounts receivable from the Western Australian Local Government Grants Commission, such as Financial Assistance Grants.

LAW, ORDER, PUBLIC SAFETY

Administration and operation of funds received from the Department of Fire and Emergency Services for the Bayswater SES. It covers the cost of providing community safety programs and Ranger Services including animal control, parking, impounding of vehicles, fire prevention and 24/7 security services.

HEALTH

Administration, inspection and operation of programs concerned with the general health of the community. These services include infant health centres, immunisation programs, food sampling and inspection of food premises, noise and pest control.

EDUCATION AND WELFARE

Funding for welfare services for families, children and the aged. It includes the administration of senior citizens centres, and programs for youth and the aged.

HOUSING

Administration, provision and operation of housing programs for aged persons.

COMMUNITY AMENITIES

General refuse collection, sanitation and disposal services. The management of sewerage and urban stormwater drainage and protection of the environment. It also covers town planning and regional development services.

RECREATION AND CULTURE

Funding for public halls, civic centres and recreation facilities, including Morley Sport and Recreation Centre, Les Hansman Community Centre, Bayswater Waves, Maylands Waterland and The RISE. It includes the maintenance of recreation facilities, public parks, gardens and reserves, and also funds community programs including the Art Awards and Carols by Candlelight.

TRANSPORT

Construction and maintenance of roads, drainage works, footpaths, parking facilities, and the maintenance of bus shelters, street cleaning and street lighting.

ECONOMIC SERVICES

Providing and regulating services including tourism, area promotion and building control. It includes place management and support for local economic development.

OTHER PROPERTY AND SERVICES

Administration, inspection and operation of work carried out on property or services not under the care, control or management of the City. These include private works, public works overheads, plant operation and other unclassified activities.

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

Statement of Cash Flows

by Nature or Type

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		48,650,000	48,406,052	48,669,336
Operating grants, subsidies and contributions		10,032,736	10,718,425	10,069,679
Fees and charges		18,017,799	20,473,864	22,653,673
Interest earnings		1,283,095	2,077,395	2,286,850
Goods and services tax		3,250,000	3,067,144	2,600,000
Other revenue		1,725,054	1,735,278	1,521,114
		82,958,684	86,478,158	87,800,652
Payments				
Employee costs		(32,105,030)	(30,940,391)	(33,756,901)
Materials and contracts		(30,583,301)	(28,120,157)	(27,029,216)
Utility charges		(3,381,265)	(3,382,674)	(3,236,875)
Interest expenses		(3,037)	(1,680)	(1,000)
Insurance expenses		(956,252)	(815,000)	(723,950)
Goods and services tax		(3,620,000)	(2,320,000)	(2,600,000)
Other expenditure		(8,963,390)	(8,464,761)	(8,096,333)
		(79,612,275)	(74,044,663)	(75,444,275)
Net cash provided by (used in) operating activities	3	3,346,409	12,433,495	12,356,377
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of intangible assets	4(a)	(442,598)	(230,000)	(352,000)
Payments for purchase of property, plant & equipment	4(a)	(15,016,582)	(5,778,844)	(6,743,363)
Payments for construction of infrastructure	4(a)	(15,228,272)	(9,359,430)	(10,298,809)
Non-operating grants, subsidies and contributions		5,810,926	1,006,837	2,893,517
Proceeds from sale of plant and equipment	4(b)	520,000	330,476	687,500
Net cash provided by (used in) investing activities		(24,356,526)	(14,030,961)	(13,813,155)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(4,785)	(4,484)	(4,484)
Proceeds from self-supporting loans	6(a)	4,785	4,484	4,484
Net cash provided by (used in) financing activities		0	0	0
Net increase (decrease) in cash held		(21,010,117)	(1,597,466)	(1,456,778)
Cash at beginning of year		81,565,515	83,162,981	75,637,843
Cash and cash equivalents at the end of the year	3	60,555,398	81,565,515	74,181,065

This statement is to be read in conjunction with the accompanying notes.

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

Rate Setting Statement

By Reporting Program

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		9,370,740	13,129,136	5,485,119
		9,370,740	13,129,136	5,485,119
Revenue from operating activities (excluding rates)				
Governance		119,810	152,767	89,060
General purpose funding		2,184,733	4,224,133	4,152,967
Law, order, public safety		334,620	418,447	323,660
Health		288,202	315,996	311,261
Education and welfare		199,963	237,253	213,664
Housing		10,235,725	9,867,766	10,026,481
Community amenities		12,340,392	13,056,520	12,887,879
Recreation and culture		3,632,838	6,023,764	7,588,209
Transport		857,988	693,812	581,868
Economic services		597,189	486,997	595,210
Other property and services		116,571	328,706	132,925
		30,908,031	35,806,161	36,903,184
Expenditure from operating activities				
Governance		(6,189,640)	(5,870,830)	(6,409,982)
General purpose funding		(839,335)	(809,775)	(1,116,484)
Law, order, public safety		(3,338,805)	(2,992,297)	(3,166,556)
Health		(1,862,068)	(2,342,990)	(1,986,749)
Education and welfare		(2,104,891)	(1,736,389)	(1,840,212)
Housing		(9,070,773)	(8,963,958)	(9,174,442)
Community amenities		(18,079,431)	(17,530,857)	(17,441,877)
Recreation and culture		(28,079,250)	(25,721,892)	(27,523,351)
Transport		(16,514,357)	(15,164,297)	(14,812,375)
Economic services		(1,403,274)	(1,082,713)	(1,388,615)
Other property and services		(256,375)	(158,409)	(211,903)
		(87,738,199)	(82,374,407)	(85,072,546)
Non-cash amounts excluded from operating activities	2 (a)(i)	11,335,849	10,695,689	12,100,057
Amount attributable to operating activities		(36,123,579)	(22,743,421)	(30,584,186)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	5,810,926	1,006,837	2,893,517
Purchase of intangible assets	4(a)	(442,598)	(230,000)	(352,000)
Purchase property, plant and equipment	4(a)	(15,016,582)	(5,778,844)	(6,743,363)
Purchase and construction of infrastructure	4(a)	(15,228,272)	(9,359,430)	(10,298,809)
Proceeds from disposal of assets	4(b)	520,000	330,476	687,500
Amount attributable to investing activities		(24,356,526)	(14,030,961)	(13,813,155)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(4,785)	(4,484)	(4,484)
Proceeds from self-supporting loans	6(a)	4,785	4,484	4,484
Transfers to cash-backed reserves (restricted assets)	8(a)	(1,864,964)	(5,115,165)	(3,681,976)
Transfers from cash-backed reserves (restricted assets)	8(a)	16,115,318	2,354,235	2,404,981
Amount attributable to financing activities		14,250,354	(2,760,930)	(1,276,995)
Budgeted deficiency before general rates		(46,229,751)	(39,535,312)	(45,674,336)
Estimated amount to be raised from general rates	1	49,074,989	48,906,052	48,419,336
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	2,845,238	9,370,740	2,745,000

This statement is to be read in conjunction with the accompanying notes.

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

Note 1	Rates	9
Note 2	Net Current Assets	12
Note 3	Reconciliation of Cash	15
Note 4(a)	Asset Acquisitions	16
Note 4(b)	Asset Disposals	17
Note 5	Asset Depreciation	18
Note 6	Borrowings	19
Note 7	Leases	21
Note 8	Reserves	22
Note 9	Fees and Charges	25
Note 10	Grant Revenue	25
Note 11	Revenue Recognition	26
Note 12	Other Information	27
Note 13	Major Land Transactions	27
Note 14	Trading Undertakings and Major Trading Undertakings	27
Note 15	Investments in Associates	28
Note 16	Trust Funds	29
Note 17	Significant Accounting Policies - Other Information	30
Note 18	Budget Ratios	31

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$
General rate								
Gross rental valuations								
General GRV	0.083110	21,807	532,390,535	44,246,977	102,948	44,349,925	44,516,482	44,029,766
Sub-Totals		21,807	532,390,535	44,246,977	102,948	44,349,925	44,516,482	44,029,766
Minimum								
Minimum payment								
	\$							
Gross rental valuations								
General GRV	1,105	10,507	120,205,569	11,610,235	0	11,610,235	4,389,570	4,389,570
Sub-Totals		10,507	120,205,569	11,610,235	0	11,610,235	4,389,570	4,389,570
		32,314	652,596,104	55,857,212	102,948	55,960,160	48,906,052	48,419,336
Concessions (Refer note 1(e))						(6,885,171)	0	0
Total amount raised from general rates						49,074,989	48,906,052	48,419,336

All land (other than exempt land) in the City of Bayswater is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the City of Bayswater.

The general rate detailed for the 2020/21 financial year has been determined by Council on the basis of raising sufficient revenue to deliver operational needs albeit the City is expecting an operating deficit in Total Comprehensive Income. This deficit reflects the initiatives to manage the COVID-19 pandemic which included a nil fees and charges increase, and targeted expenditure designed to stimulate the local economy.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
One Payment	21/08/2020	0	0.0%	8.0%
Option two				
1st Instalment	21/08/2020	0	5.5%	8.0%
2nd Instalment	23/10/2020	0	5.5%	8.0%
Option three				
1st Instalment	21/08/2020	0	5.5%	8.0%
2nd Instalment	23/10/2020	0	5.5%	8.0%
3rd Instalment	8/01/2021	0	5.5%	8.0%
4th Instalment	12/03/2021	0	5.5%	8.0%
Option four				
Rates Smoothing**		0	5.5%	8.0%

** Payments made by direct debit on a Friday either weekly, fortnightly or 4-weekly

1. The administration fee will not apply for 2020/21.
2. Instalment interest will not apply to entitled pensioners and eligible seniors.
3. Interest is calculated on a daily basis, on rates which are outstanding from the due date (35 days after issue of the assessment notice) until the date prior to the outstanding amounts being paid. Late payment interest will not apply to entitled pensioners or eligible seniors.
4. In accordance with the *Fire and Emergency Services Act 1998*, section 36s, an interest rate of 8% per annum will be charged on all overdue Emergency Services Levy charges.

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	0	126,058	130,000
Instalment plan interest earned	198,000	204,284	190,000
Unpaid rates and service charge interest earned	131,500	185,534	130,000
	329,500	515,876	450,000

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The City does not intend to raise specified area rates for the year ended 30 June 2021.

(d) Service Charges

The City does not intend to raise service charges for the year ended 30 June 2021.

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Waivers or concessions

Rate or fee and charge for which the waiver or concession is granted	Type	Discount %*	Discount (\$)*	2020/21 Budget	2019/20 Actual	2019/20 Budget
				\$	\$	\$
General GRV - Annual Levy	Concession	Varies	Varies	6,865,171	0	0
General GRV - Interim Levy - Minimum Rate	Concession	N/A	87	10,000	0	0
General GRV - Interim Levy - Non- Minimum Rate	Concession	17.6%	Varies	10,000	0	0
				6,885,171	0	0

As 2020/21 is a revaluation year, and in order to smooth the impact of these revaluations in light of the COVID-19 pandemic, a concession will be granted. This concession will ensure no ratepayer pays more in rates in 2020/21 than paid in 2019/20 unless there has been a change to their property and interim rates have been levied.

* on a pro-rata basis

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
(i) Operating activities excluded from budgeted deficiency				
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement:				
Adjustments to operating activities				
Less: Profit on asset disposals	4(b)	(60,075)	(1,199)	(19,868)
Less: Movement in employee liabilities associated with restricted cash		(250,000)	(350,000)	(350,000)
Add: Loss on disposal of assets	4(b)	392,052	149,281	465,686
Add: Depreciation on assets	5	11,253,872	10,897,607	12,004,239
Non cash amounts excluded from operating activities		11,335,849	10,695,689	12,100,057
(ii) Current assets and liabilities excluded from budgeted deficiency				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement:				
Adjustments to net current assets				
Less: Cash - restricted reserves	3	(31,640,356)	(45,929,982)	(43,247,446)
Add: Aged Persons Homes		7,000,000	7,000,000	12,000,000
Total adjustments to net current assets		(24,640,356)	(38,929,982)	(31,247,446)

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents - unrestricted	3	28,915,042	35,635,533	30,933,619
Cash and cash equivalents - restricted				
Cash-backed reserves	3	31,640,356	45,929,982	43,247,446
Unspent grants, subsidies and contributions	10	0	39,272	0
Receivables		6,000,000	5,000,000	5,032,220
Inventories		170,000	170,000	160,000
		66,725,398	86,774,787	79,373,285
Less: current liabilities				
Trade and other payables		(32,733,370)	(32,423,574)	(40,396,359)
Contract liabilities		0	(39,272)	(400,000)
Short-term borrowings		(6,434)	(11,219)	(4,800)
Provisions		(6,500,000)	(6,000,000)	(4,579,680)
		(39,239,804)	(38,474,065)	(45,380,839)
Net current assets		27,485,594	48,300,722	33,992,446
Less: Total adjustments to net current assets	2 (a)(ii)	(24,640,356)	(38,929,982)	(31,247,446)
Closing funding surplus / (deficit)		2,845,238	9,370,740	2,745,000

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City of Bayswater becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability, and are normally paid within 30 days of recognition.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

PROVISIONS

Provisions are recognised when the City has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

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

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Superannuation

The City of Bayswater contributes to a number of superannuation funds on behalf of employees.

All funds to which the City of Bayswater contributes are defined contribution plans.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the City of Bayswater's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The City of Bayswater's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the Statement of Financial Position. The City of Bayswater's obligations for employees annual leave and long service leave entitlements are recognised as provisions in the Statement of Financial Position.

LAND HELD FOR RESALE

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

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the City are recognised as a liability until such time as the City satisfies its obligations under the agreement.

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

3. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Cash at bank and on hand		2,555,398	4,565,515	6,181,065
Term deposits		58,000,000	77,000,000	68,000,000
		60,555,398	81,565,515	74,181,065
- Unrestricted cash and cash equivalents		28,915,042	35,635,533	30,933,619
- Restricted cash and cash equivalents		31,640,356	45,929,982	43,247,446
		60,555,398	81,565,515	74,181,065

The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:

Cash-backed Reserves	8	31,640,356	45,890,710	43,247,446
Unspent grants, subsidies and contributions	10	0	39,272	0
		31,640,356	45,929,982	43,247,446

Reconciliation of net cash provided by operating activities to net result

Net result		(1,944,253)	3,344,643	3,143,491
Depreciation	5	11,253,872	10,897,607	12,004,239
(Profit)/loss on sale of asset	4(b)	331,977	148,082	445,818
(Increase)/decrease in receivables		(750,000)	(265,000)	350,000
(Increase)/decrease in inventories		20,000	(35,000)	8,346
Increase/(decrease) in payables		285,011	(300,000)	(452,000)
Increase/(decrease) in contract liabilities		(39,272)	0	
Increase/(decrease) in employee provisions		0	(350,000)	(250,000)
Non-operating grants, subsidies and contributions		(5,810,926)	(1,006,837)	(2,893,517)
Net cash from operating activities		3,346,409	12,433,495	12,356,377

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short-term highly-liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short-term borrowings in current liabilities in Note 2 - Net Current Assets. Refer to note 6(d) for the overdraft details.

FINANCIAL ASSETS AT AMORTISED COST

The City classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model of which the objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

The Statement of Cash Flows differs to the Statement of Comprehensive Income. The Statement of Cash Flows represents the cash the City is expected to receive in or pay out during the year. The Statement of Comprehensive Income represents the City's income and expenses on an accrual basis.

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

	Reporting program														
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities		Recreation and culture	Transport	Other property and services		2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
							\$	\$			\$	\$			
Asset class	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Equipment															
Buildings	0	0	217,454	9,379	1,057,718	104,834	364,649	9,723,072	135,087	0	11,612,193	2,808,166	3,276,863		
Furniture and equipment	405,312	0	0	0	0	0	26,500	90,664	15,000	35,000	572,476	985,941	1,150,500		
Plant and equipment	0	0	50,000	0	0	0	0	44,500	2,737,413	0	2,831,913	1,984,737	2,316,000		
	405,312	0	267,454	9,379	1,057,718	104,834	391,149	9,858,236	2,887,500	35,000	15,016,582	5,778,844	6,743,363		
Infrastructure															
Infrastructure - roads	0	0	0	0	0	0	108,864	0	3,638,997	0	3,747,861	2,888,574	3,342,578		
Infrastructure - footpaths	0	0	0	0	0	0	0	240,000	1,575,324	0	1,815,324	0	0		
Drainage	0	0	0	0	0	0	0	253,473	385,750	0	639,223	92,897	130,000		
Park Development	0	0	0	0	20,000	0	1,720,558	6,022,062	175,264	0	7,937,884	5,724,405	5,911,646		
Other Infrastructure	0	0	0	0	16,388	0	385,021	173,401	513,170	0	1,087,980	653,554	914,585		
	0	0	0	0	36,388	0	2,214,443	6,688,936	6,288,505	0	15,228,272	9,359,430	10,298,809		
Intangible Assets															
Intangible Assets	264,000	9,200								169,398	442,598	230,000	352,000		
	264,000	9,200	0	0	0	0	0	0	0	169,398	442,598	230,000	352,000		
Total acquisitions	669,312	9,200	267,454	9,379	1,094,106	104,834	2,605,592	16,547,172	9,176,005	204,398	30,687,452	15,368,274	17,394,172		

A detailed breakdown of acquisitions on an individual asset basis can be found in the Capital, New Initiatives and Carry Forward schedule.

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

CITY OF BAYSWATER

4. FIXED ASSETS

(b) Disposal of Assets

The following assets are budgeted to be disposed of during the year.

[illegible]

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period in which they arise.

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

5. ASSET DEPRECIATION

By Program

Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Other property and services

By Class

Buildings
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Drainage
Park Development
Other Infrastructure
Right of use - furniture and fittings

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
56,101	65,960	68,020
14,118	14,225	14,900
104,169	106,426	114,020
87,400	88,120	640,700
556,880	523,657	558,450
4,339,060	4,193,102	4,523,660
5,112,782	4,625,866	4,667,790
983,362	1,280,251	1,416,699
11,253,872	10,897,607	12,004,239
2,696,170	2,758,090	3,176,140
865,958	1,416,501	1,398,600
476,235	460,576	739,499
4,000,000	3,478,968	3,500,000
600,000	592,968	620,000
360,000	330,672	370,000
1,700,000	1,393,584	1,700,000
500,000	466,248	500,000
55,509	0	0
11,253,872	10,897,607	12,004,239

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, is calculated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Roads and Footpaths

Road seal	15 to 30 years
Pavement	99 years
Kerbing	75 years
Footpaths	30 to 75 years

Drainage

30 to 200 years

Other Infrastructure

Bus Shelters	35 to 40 years
Lighting	20 to 30 years
Park and Street Furniture	10 to 50 years
Signage	4 to 30 years
Fencing	10 to 99 years

Buildings

10 to 75 years

Furniture and Equipment

3 to 10 years

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, is calculated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero, and useful life and amortisation methods are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

Park Development

Play Equipment	10 to 15 years
Sporting Structures	5 to 50 years
Irrigation	10 to 25 years
Other Park Structures	15 to 50 years
Lighting	10 to 30 years
Park Furniture	10 to 50 years
Signage	10 years
Fencing	10 to 99 years
Limestone walls	99 years
Synthetic Surfaces	5 to 15 years

Plant and Equipment

Plant	5 to 15 years
Fleet	3 to 4 years
Minor Equipment	2 to 3 years

Intangibles

3 to 15 years

CITY OF BAYSWATER

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Institution	Interest Rate	2020/21		2020/21		2020/21		2019/20		2019/20		2019/20		2019/20		2019/20	
			Budget Principal	Budget Interest	Budget Principal	Budget Interest	Actual Principal	Actual Interest	Actual Principal	Actual Interest	Outstanding Principal	Outstanding Interest	Actual Principal	Actual Interest	Outstanding Principal	Outstanding Interest	Actual Principal	Actual Interest
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Self Supporting Loans																		
Recreation and culture																		
Football West																		
	WATC	6.45%	11,219	0	(4,785)	6,434	(696)	15,703	0	(4,484)	11,219	(842)	15,703	0	(4,484)	11,219	(1,000)	
			11,219	0	(4,785)	6,434	(696)	15,703	0	(4,484)	11,219	(842)	15,703	0	(4,484)	11,219	(1,000)	
			11,219	0	(4,785)	6,434	(696)	15,703	0	(4,484)	11,219	(842)	15,703	0	(4,484)	11,219	(1,000)	

All borrowing repayments, other than self-supporting loans, will be financed by general purpose revenue. The self-supporting loan(s) repayment will be fully reimbursed.

6. INFORMATION ON BORROWINGS

(b) New borrowings

The City does not intend to undertake any new borrowings for the year ended 30 June 2021.

The City will be establishing an overdraft facility with the Western Australian Treasury Corporation as part of the COVID-19 pandemic Short-Term Lending Facility. The facility is not expected to be in use as at 30 June 2021.

(c) Unspent borrowings

The City had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	7,000,000	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	40,000	40,000	40,000
Credit card balance at balance date	(10,000)	(8,000)	(10,000)
Total amount of credit unused	7,030,000	32,000	30,000
Loan facilities			
Loan facilities in use at balance date	6,434	11,219	11,219

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2020	2020/21 Budgeted Increase/ (Decrease)	Amount as at 30 June 2021
			\$	\$	\$
Bank overdraft	Expected cashflow shortfall due to COVID-19	2020	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

7. LEASE LIABILITIES

LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2020		2020/21 Budget Lease New		2020/21 Budget Lease Outstanding		2020/21 Budget Lease Interest		2019/20 Actual Lease Outstanding		2019/20 Actual Lease Interest		2019/20 Budget Lease New		2019/20 Budget Lease Principal		2019/20 Budget Lease Outstanding		2019/20 Budget Lease Interest			
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture	Gym Equipment	EGN0159775	MAJA Financial	1.5%	1 year	15,915	0	(21,180)	(5,265)	119				15,915	59		0	0	0	0	0	0	0	0		
	Gym Equipment	EGN0162821	MAJA Financial	1.8%	4 years	23,985	0	(6,699)	17,286	354			23,985	222		0	0	0	0	0	0	0	0			
	Gym Equipment	EGN0162841	MAJA Financial	2.1%	4 years	106,669	0	(27,630)	79,039	1,868			106,669	557		0	0	0	0	0	0	0	0			
						146,569	0	(55,509)	91,060	2,341			146,569	838		0	0	0	0	0	0	0	0			

SIGNIFICANT ACCOUNTING POLICIES

LEASES
At the inception of a contract, the City assesses whether the contract is, or contains, a lease.
A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.
At the commencement date, a right-of-use asset is recognised at cost and a lease liability, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH-BACKED RESERVES

(a) Cash-Backed Reserves - Movement

	2020/21 Budget			2019/20 Actual			2019/20 Budget		
	Opening Balance	Transfer to	Transfer (from)	Opening Balance	Transfer to	Transfer (from)	Opening Balance	Transfer to	Transfer (from)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Aged Persons Homes - General	14,682,112	1,360,011	(1,404,415)	15,642,561	473,006	(1,433,455)	14,682,112	949,918	(1,000,000)
Aged Persons Homes - Prudential Requirements	2,678,179	206,826	0	2,629,367	48,812	0	2,678,179	0	0
Bayswater Bowling Club	10,238	182	0	10,238	0	0	10,238	241	0
Bayswater Tennis Club	159,481	2,438	(22,500)	156,759	2,722	0	159,481	3,672	0
Bayswater Waves Aquatic Centre	780,509	3,573	(579,812)	86,549	704,280	(10,320)	86,577	513,763	0
Bore and Reticulation	169,464	168	(160,000)	158,267	11,197	0	169,464	15,445	0
Building Furniture and Equipment	172,292	2,504	(31,600)	180,909	11,383	0	172,292	15,703	0
Bus Shelters	0	0	0	0	0	0	0	0	0
City Buildings and Amenities	1,503,233	8,446	(1,028,700)	1,971,399	33,209	(501,375)	1,968,050	27,402	(800,200)
Civic Centre	153,229	761	(110,400)	143,105	10,124	0	153,229	13,966	0
Economic Stimulus Reserve	7,952,471	46,163	(5,359,062)	7,948,450	4,021	0	7,952,471	0	0
Crimea Park and Surrounds	0	0	0	0	0	0	0	0	0
Eric Singleton Bird Sanctuary	1,213,145	21,594	0	1,192,439	20,706	0	1,213,145	27,931	0
Footpaths and Cycleways	84,670	82	(80,000)	79,076	5,594	0	84,670	7,717	0
General Waste Management	28,159	501	0	27,678	481	0	28,159	648	0
Golf Courses	1,698,580	24,823	(304,000)	1,089,332	609,648	0	1,698,580	25,488	0
Information Technology	800,920	50,030	(849,312)	392,454	408,466	0	800,920	419,194	0
Landfill Restoration	432,224	6,277	(150,000)	458,350	7,845	(33,971)	432,224	426,465	(150,000)
Les Hansman Community Centre Development	5,131,110	39,713	(2,900,000)	5,043,531	87,579	0	5,131,110	118,138	0
Long Service Leave and Entitlements	1,560,625	27,779	0	1,533,988	26,637	0	1,560,625	36,093	0
Major Capital Works	1,293,915	13,593	(530,321)	129,408	1,253,261	(88,754)	1,293,915	1,289,121	(54,781)
Maylands Lakes	4,681	82	0	(236,019)	365,700	(125,000)	4,681	133	(125,000)
Maylands Waterland	425,322	7,572	0	423,947	1,375	0	425,322	1,397	0
Morley City Centre	606,572	9,018	(70,000)	596,219	10,353	0	606,572	13,966	0
Morley Sport and Recreation Centre	521,257	9,279	(30,000)	596,219	10,009	(84,971)	521,257	12,441	(65,000)
Noranda Netball Courts	614,850	1,153	(550,000)	0	614,850	0	614,850	64,478	0
Plants and Works Equipment	128,439	42	(126,000)	99,569	28,870	0	128,439	4,733	0
Playground and Parks	436,960	568	(405,000)	129,768	307,192	0	436,960	39,826	0
River Restoration	334,030	3,810	(120,000)	363,202	6,247	(35,419)	334,030	8,508	0
Roads and Drainage	131,863	212	(120,000)	123,151	8,712	0	131,863	12,018	0
Senior Citizens Building	91,937	105	(86,000)	85,863	6,074	0	91,937	8,379	0
Strategic Land Acquisition	11,840	212	0	11,058	782	0	11,840	1,079	0
Streetscapes	683,065	3,258	(500,000)	705,293	12,120	(34,348)	683,065	11,593	(210,000)
Sustainable Environment	167,615	483	(140,436)	171,282	2,955	(6,622)	167,615	4,231	0
The RISE	606,572	2,649	(457,760)	596,219	10,353	0	606,572	13,966	0
Workers' Compensation	621,151	11,057	0	610,549	10,602	0	621,151	14,301	0
	45,890,710	1,864,964	(16,115,318)	43,129,780	5,115,165	(2,354,235)	45,890,710	3,681,976	(2,404,981)
									43,247,446

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH-BACKED RESERVES (CONTINUED)

(b) Cash-Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
Aged Persons Homes - General	ongoing	This reserve restricts funds held for the Independent Living Units and Residential Care Facilities owned and controlled by the City. These funds are managed in accordance with the relevant statutory requirements and policies.
Aged Persons Homes - Prudential Requirements	ongoing	To provide a cash-backed prudential reserve to meet the accommodation obligations for Residential Care Facilities and Independent Living Units.
Bayswater Bowling Club	ongoing	To set aside funds for the future development of the Bayswater Bowling Club.
Bayswater Tennis Club	ongoing	To set aside funds for the future development of the Bayswater Tennis Club.
Bayswater Waves Aquatic Centre	ongoing	To fund asset management requirements of the Bayswater Waves Aquatic Centre.
Bore and Reticulation	ongoing	For the installation of new bores and reticulation, and the replacement of old bore and reticulation systems, due to wear and tear.
Building Furniture and Equipment	ongoing	To provide a cash-backed reserve for the purpose of furniture and equipment required in Council's buildings.
Bus Shelters	ongoing	To set aside income received from illuminated advertising on bus shelters for the asset management requirements of bus shelters.
City Buildings and Amenities	ongoing	For the purpose of preserving and renewing Council's buildings.
Civic Centre	ongoing	To make provision for the asset management needs of the Civic Centre.
Economic Stimulus Reserve	ongoing	To fund employment-generating projects for the benefit of the community.
Crimea Park and Surrounds	ongoing	To set aside income received from the telephone tower at Crimea Park for initiatives that improve the amenity of Crimea Park and the surrounding area.
Eric Singleton Bird Sanctuary	ongoing	To set aside funds for the asset management requirements of the Eric Singleton Bird Sanctuary.
Footpaths and Cycleways	ongoing	To set aside funds for the asset management requirements of the City's footpath and cycleways infrastructure.
General Waste Management	ongoing	To set aside funds for the future development of waste management.
Golf Courses	ongoing	To set aside funds for the asset management requirements of the City's golf courses.
Information Technology	ongoing	To provide for the maintenance of the City's information technology requirements including general computer replacements.
Landfill Restoration	ongoing	To provide funding for the review and any restoration requirements of the Swan River Foreshore.
Les Hansman Community Centre Development	ongoing	To set aside funds for the redevelopment of the Les Hansman Community Centre.
Long Service Leave and Entitlements	ongoing	To provide for the payment to employees of Long Service Leave and other approved entitlements.
Major Capital Works	ongoing	To finance the cost of major capital works programs as approved by Council.
Maylands Lakes	ongoing	To fund asset preservation and environmental requirements for Maylands Lakes.
Maylands Waterland	ongoing	To fund asset management requirements of the Maylands Waterland facility.
Morley City Centre	ongoing	To provide funds for the future development of the Morley City Centre.
Morley Sport and Recreation Centre	ongoing	To set aside funds for the asset management requirements of the Morley Sport and Recreation Centre.
Noranda Netball Courts	ongoing	Funds set aside for the asset management requirements of the Noranda Netball Courts.
Plants and Works Equipment	ongoing	To fund the cost of acquiring plant and equipment needed to provide for the day-to-day operational requirements of the City.
Playground and Parks	ongoing	To set aside funds for the asset management requirements of the City's playground and parks infrastructure.
River Restoration	ongoing	To set aside funds for the restoration of the river.
Roads and Drainage	ongoing	To set aside funds for the asset management requirements of the City's road and drainage infrastructure.
Senior Citizens Building	ongoing	To set aside funds for the asset management requirements of the City's senior citizens centres.
Strategic Land Acquisition	ongoing	To provide funds for future land acquisition.
Streetscapes	ongoing	To provide for the renewal of urban streetscapes.
Sustainable Environment	ongoing	To provide funding for strategic environmental projects such as foreshore rehabilitation and the Eric Singleton Bird Sanctuary.
The RISE	ongoing	To fund asset management requirements of The RISE.
Workers' Compensation	ongoing	To finance Workers' Compensation costs in excess of premium deposits.

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH-BACKED RESERVES (CONTINUED)

(c) *Cash-Backed Reserves - Re-allocation of funds and new reserve fund*

Re-allocation of funds

The City has resolved to make the following changes to the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

The 2020/21 budget includes \$2,900,000 allocated from the Les Hansman Community Centre Development Reserve to Morley Sport and Recreation Centre basketball court extension project.

It is anticipated that the redevelopment of the Les Hansman Community Centre will not occur for at least five years. Whilst the outcome of the site consolidation around the community centre is still unknown at this stage, if that matter does progress in the short term, there may be the option for a deferred payment on any land settlement. Any potential land settlement payment is likely to be funded from the Les Hansman Community Centre Reserve Fund.

On Thursday, 9 April 2020, the *Local Government Regulations Amendment Regulations 2020* were gazetted. The amendments increase the flexibility of the local government sector to access funding in a timely manner to respond to the State of Emergency Declaration under the *Emergency Management Act 2005*.

Local Government Amendment Regulations 2020, Regulation 18 contains exemptions from the requirement for a local government to give local public notice of a change of 'use of money' set aside in a reserve account (this currently requires one month's public notice). During a state of emergency in a local government district or part of a district, a further exemption is being provided to allow the local government to change the 'use of money' required to address a need arising from the hazard or from the impact or consequences of the hazard to which the State of Emergency Declaration relates.

As a result, the City has not given public notice of the \$2.9m allocation from the Les Hansman Community Centre Development Reserve to the Morley Sport and Recreation basketball court extension project.

New Reserve Fund

To address the economic downturn associated with COVID-19 pandemic, Council established an economic stimulus reserve the purpose of which is explained in note 8(b).

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	36,950	37,157	36,200
General purpose funding	27,720	152,982	155,000
Law, order, public safety	248,650	332,245	245,450
Health	209,192	249,155	205,711
Education and welfare	59,672	104,218	88,704
Housing	675,162	391,044	712,815
Community amenities	12,235,641	12,874,453	12,681,197
Recreation and culture	3,601,835	5,676,183	7,388,646
Transport	453,200	488,145	472,000
Economic services	469,329	481,408	467,350
Other property and services	448	186,874	600
	18,017,799	20,973,864	22,453,673

10. GRANT REVENUE

Unspent grants, subsidies and contributions liability						Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As Revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$	\$	\$	\$	\$	\$
By Program:								
(a) Operating grants, subsidies and contributions								
Governance	0	0	0	0	0	2,860	0	2,860
General purpose funding	0	0	0	0	0	1,156,986	2,505,321	2,263,965
Law, order, public safety	0	0	0	0	0	65,970	66,262	58,210
Health	0	0	0	0	0	79,010	66,750	105,550
Education and welfare	0	0	0	0	0	1,000	1,130	2,000
Housing	0	0	0	0	0	7,953,593	7,930,000	7,740,000
Community amenities	39,272	0	(39,272)	0	0	83,251	129,404	113,957
Recreation and culture	0	0	0	0	0	23,000	83,474	79,950
Transport	0	0	0	0	0	278,713	189,498	70,000
Economic services	0	0	0	0	0	122,860	0	122,860
Other property and services	0	0	0	0	0	54,765	46,586	62,327
	39,272	0	(39,272)	0	0	9,822,008	11,018,425	10,621,679
(b) Non-operating grants, subsidies and contributions								
Governance	0	0	0	0	0	5,000	360	5,000
Law, order, public safety	0	0	0	0	0	0	53,103	94,859
Community amenities	0	0	0	0	0	66,420	36,765	6,000
Recreation and culture	0	0	0	0	0	3,926,334	84,489	1,736,082
Transport	0	0	0	0	0	1,813,172	832,120	1,051,576
	0	0	0	0	0	5,810,926	1,006,837	2,893,517
Total	39,272	0	(39,272)	0	0	15,632,934	12,025,262	13,515,196

(c) Unspent grants, subsidies and contributions

were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	0	39,272
	0	39,272

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue is dependent on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annual fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by Council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by Council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by Council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by Council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method over 12 months matched to access right
Fees and charges for other goods and services	Library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by Council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Kiosk and swimming pool stock	Single point in time	In full in advance	Refund for faulty goods	Adopted by Council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licensing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

12. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	430,719	775,004	902,000
- Other funds	522,876	912,573	1,064,850
Other interest revenue (refer note 1b)	329,500	389,818	320,000
	1,283,095	2,077,395	2,286,850
(b) Other revenue			
Reimbursements and recoveries	389,749	676,959	433,648
Aged Persons Homes	1,304,598	1,011,816	1,001,816
Other	30,707	46,503	85,650
	1,725,054	1,735,278	1,521,114
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	105,713	118,561	95,500
	105,713	118,561	95,500
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	696	842	1,000
Interest expense on lease liabilities (refer to Note 7)	2,341	838	0
	3,037	1,680	1,000
(e) Elected members remuneration			
Meeting fees	364,296	364,209	364,296
Mayor's allowance	89,753	89,753	89,753
Deputy Mayor's allowance	22,438	22,377	22,438
Travelling expenses	1,500	446	1,500
Telecommunications allowance	37,400	37,314	37,400
	515,387	514,099	515,387

13. MAJOR LAND TRANSACTIONS

The City may enter into Major Land Transaction(s) subject to investigation and consideration of Council.

14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The City may enter into trading undertakings and major training undertakings subject to investigation and consideration of Council.

CITY OF BAYSWATER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

15. INVESTMENT IN ASSOCIATES

The City has a share in the Eastern Metropolitan Regional Council (EMRC).

The EMRC comprises of six member councils and is primarily concerned with refuse removal and provision of safety services.

The principal place of business:
 226 Great Eastern Highway, Belmont WA 6104

Total Equity share in EMRC (Estimated)	2020 Share	2019 Share
	%	%
City of Bayswater	18.60	18.60

	2020	2019
	\$	\$
Investments accounted for using the equity method		
Current Assets	17,270,380	20,035,244
Non-Current Assets	22,512,303	18,500,776
	39,782,683	38,536,021
Current Liabilities	968,158	1,334,715
Non-Current Liabilities	751,460	835,776
	1,719,618	2,170,491
	41,502,301	36,365,530

Share of profit or loss of associates and joint ventures accounted for using the equity method		
Total Comprehensive Income	1,629,050	1,533,033
Write-back on disposals	(28,644)	(9,979)
	1,600,406	1,523,054

SIGNIFICANT ACCOUNTING POLICIES

Investment in associates

An associate is an entity over which the City has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the City's share of net assets of the associate. In addition, the City's share of the profit or loss of the associate is included in the City's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the City's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the City and the associate are eliminated to the extent of the City's interest in the associate. When the City's share of losses in an associate equals or exceeds its interest in the associate, the City discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the City will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

16. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Building Service Levy	49,087	205,463	(204,706)	49,844
Cash in Lieu - Art	163,438	53,000	0	216,438
Cash in Lieu - Car Parking	495,060	110,000	0	605,060
Cash in Lieu - Public Open Space	4,343,321	536,500	(1,926,334)	2,953,487
Construction Training Fund	2,654	141,578	(125,003)	19,229
Other	1,000	0	(1,000)	0
TPS 17	124,091	0	0	124,091
Unclaimed Money	48,730	702	(221)	49,211
	5,227,381	1,047,243	(2,257,264)	4,017,360

17. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

COMPARATIVE FIGURES

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

BUDGET COMPARATIVE FIGURES

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

18. BUDGET RATIOS

	2020/21 Budget	2019/20 Actual	2018/19 Actual
Operating Surplus	(0.09)	0.03	0.04
Funds After Operations	2.92	2.00	2.15
PPE	0.03	0.01	(0.10)
Infrastructure	0.05	0.03	0.00
Cash Reserves	1.09	1.29	1.28
Average Residential Rate before Concession	1,378	1,108	1,133
Average Residential Rate after Concession	1,228	N/A	N/A

The ratios are calculated as follows:

OPERATIONS

Operating Surplus
$$\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$$

Funds After Operations
$$\frac{\text{Funds remaining after operations}}{\text{General Funds}}$$

ASSET RATIOS

PPE
$$\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$$

Infrastructure
$$\frac{\text{Closing WDV Infrastructure less Opening WDV Infrastructure}}{\text{Opening WDV Infrastructure}}$$

FINANCING RATIOS

Cash Reserves
$$\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$$

RATES RATIOS

Average Residential Rates*
$$\frac{\text{Rate Revenue}}{\text{Number of properties}}$$

* calculated on annual levy

City of Bayswater 2020/21 Budget Summary Supporting Schedule

	Capital and New Initiative Projects	Carry Forward Projects	Total
	\$	\$	\$
Capital Projects			
Property, Plant and Equipment			
Buildings	10,541,622	1,070,571	11,612,193
Furniture and equipment	522,476	50,000	572,476
Plant and equipment	2,055,500	776,413	2,831,913
	<u>13,119,598</u>	<u>1,896,984</u>	<u>15,016,582</u>
Infrastructure Assets			
Roads	2,996,845	751,016	3,747,861
Footpaths	1,815,324	0	1,815,324
Drainage	458,843	180,380	639,223
Park development	3,820,911	4,116,973	7,937,884
Other infrastructure	697,582	390,398	1,087,980
	<u>9,789,505</u>	<u>5,438,767</u>	<u>15,228,272</u>
Intangible Assets			
Intangible assets	349,000	93,598	442,598
	<u>349,000</u>	<u>93,598</u>	<u>442,598</u>
 Total Capital Projects	 <u>23,258,103</u>	 <u>7,429,349</u>	 <u>30,687,452</u>
New Initiative Projects	1,699,400	676,010	2,375,410
 Total Capital and New Initiative Projects	 <u>24,957,503</u>	 <u>8,105,359</u>	 <u>33,062,862</u>
 Total	 <u>24,957,503</u>	 <u>8,105,359</u>	 <u>33,062,862</u>

**City of Bayswater
2020/21 Budget
Funding Source Supporting Schedule**

Project Code	Project Description	Municipal Funds	Grants & Contributions	Sale of Asset	Reserve Funds	Total
		\$	\$	\$	\$	\$
CAPITAL AND NEW INITIATIVES						
Capital Projects						
Property, Plant and Equipment						
Buildings						
80474	Signage Renewal Program	8,658	0	0	0	8,658
80613	Morley Sport and Recreation Centre - Basketball Court Extension	0	2,000,000	0	3,500,000	5,500,000
80614	Bayswater Waves - Refurbish 25m pool, pool hall and plant room	0	0	0	1,569,500	1,569,500
80632	Cloughton Reserve - Minister sewer connection	12,024	0	0	0	12,024
80639	Crimea Reserve - External paint and roof sheeting	3,401	0	0	16,800	20,201
80641	Dog Pound - Airconditioning replacement	1,215	0	0	6,000	7,215
80643	Embleton Golf Course Clubhouse - Roof replacement	10,933	0	0	54,000	64,933
80644	Embleton Golf Course Clubhouse - Upgrade and renovation of toilets	12,148	0	0	60,000	72,148
80645	Frank Drago Hall - Replace flooring	7,289	0	0	36,000	43,289
80646	Grand Promenade Self Cleaning Toilet - Upgrade external façade	10,447	0	0	51,600	62,047
80647	Houghton Park - Kitchen upgrade/Renovations	12,148	0	0	60,000	72,148
80648	2 Hudson Street - Childcare Facility - Replace perimeter fencing	9,718	0	0	48,000	57,718
80650	Maylands Police station - Renovate kitchen	6,074	0	0	30,000	36,074
80651	Maylands Police Station - Security system	1,458	0	0	7,200	8,658
80653	Maylands Sport and Recreation Club - Lighting upgrade	2,430	0	0	12,000	14,430
80654	Maylands Hall - repair to tuckpointing of brickwork	2,268	0	0	11,200	13,468
80656	Morley Community Centre - External upgrades - Stage 2	12,269	0	0	60,600	72,869
80657	Morley Noranda Sports Complex - Installation of auto doors to public toilets	3,644	0	0	18,000	21,644
80658	Morley Scout Hall - Upgrade lighting	1,458	0	0	7,200	8,658
80659	Morley Scout Hall - Replacement of external doors to facility	4,859	0	0	24,000	28,859
80660	Noranda Little Athletics - External façade upgrade	6,074	0	0	30,000	36,074
80661	Olive Tree House - Airconditioning replacement	4,373	0	0	21,600	25,973
80662	Peninsula Hotel - Fire system upgrade	16,035	0	0	79,200	95,235
80663	Rangers & Security - Install fencing along back wall to secure equipment/uniforms, etc.	2,915	0	0	14,400	17,315
80664	Rangers and Security - Renew painting and ceiling	3,644	0	0	18,000	21,644
80666	Rangers and Security - Security system	1,458	0	0	7,200	8,658
80668	The RISE - Upgrade sports hall lighting with LED style lighting to competition level and remove existing unsafe lighting	16,400	0	0	81,000	97,400
80669	The RISE - Undercroft storeroom ventilation	2,430	0	0	12,000	14,430
80670	The RISE - Replacement of air conditioning units	28,669	0	0	141,600	170,269
80672	Wotton Reserve - External upgrades	7,086	0	0	35,000	42,086
80673	Wotton Reserve - Internal upgrades	7,086	0	0	35,000	42,086
80675	Civic Centre (Embleton Room) - airconditioning replacement	13,362	0	0	66,000	79,362
80676	Civic Centre - Replace ceiling to plant room	1,701	0	0	8,400	10,101
80677	Bayswater Activity Centre - 476 Guildford Rd - Replacement of asbestos fencing	11,544	0	0	0	11,544
80678	Bayswater Community Centre - Internal upgrades	8,503	0	0	42,000	50,503
80679	Bayswater Community Centre - Upgrade kitchen	12,148	0	0	60,000	72,148
80680	Bayswater Community Centre - Lighting upgrade	2,227	0	0	11,000	13,227
80681	Bayswater Community Centre - Toilet upgrades	14,577	0	0	72,000	86,577

<i>Project Code</i>	<i>Project Description</i>	<i>Municipal Funds</i>	<i>Grants & Contributions</i>	<i>Sale of Asset</i>	<i>Reserve Funds</i>	<i>Total</i>
		\$	\$	\$	\$	\$
80682	Bayswater Infant Health - Airconditioning replacement	1,579	0	0	7,800	9,379
80683	Bayswater Library - Airconditioning Replacement	1,701	0	0	8,400	10,101
80684	Bayswater Library - External renewal	1,944	0	0	9,600	11,544
80685	Bayswater Library - Kitchen upgrade and replace lighting with LED	7,086	0	0	35,000	42,086
80686	Bayswater Library/Community/Infant Health Centre - Security system	2,915	0	0	14,400	17,315
80687	Bayswater Waves - Exterior renewal	12,148	0	0	60,000	72,148
80688	Bayswater Waves - Airconditioning replacement	2,915	0	0	14,400	17,315
80690	The RISE - Disability access ramp construction	20,481	0	0	101,160	121,641
80691	Security access control - Upgrade	23,544	0	0	0	23,544
80692	Dog Pound - Upgrade	10,528	0	0	52,000	62,528
80764	Lightning Park Recreation Centre - Spectator shelter	30,000	0	0	0	30,000
80779	Morley Sport and Recreation Centre - Address aesthetic and safety issues	0	0	0	30,000	30,000
80781	Bayswater Waves - Changeroom refurbishment	0	0	0	280,000	280,000
80782	Bayswater Waves - Install dry change cubicles	0	0	0	80,150	80,150
80785	Bayswater Waves - Replace outdoor brick paving	0	0	0	54,698	54,698
80787	Bayswater Waves - Unplanned capital expenditure	0	0	0	40,000	40,000
80788	The RISE Health Club - Upgrade to security and monitoring to allow unstaffed operation	0	0	0	50,000	50,000
80794	Aged Persons Homes - Capital works	0	0	0	1,000,000	1,000,000
Total Buildings		397,514	2,000,000	0	8,144,108	10,541,622
Furniture and Equipment						
80091	4-Year replacement program for workstations	0	0	0	178,612	178,612
80387	Replacement schedule for IT equipment	0	0	0	35,000	35,000
80489	Lightning Park and Bayswater Town Centre - CCTV Server Replacement Program	0	0	0	88,200	88,200
80698	Sound level meter with logging capability	0	0	0	26,500	26,500
80758	Morley Library - Mobile shelving	0	0	0	5,100	5,100
80780	Bayswater Waves - Replace 50m pool compressor # 1	0	0	0	5,000	5,000
80783	Bayswater Waves - Replace chemical controllers	0	0	0	25,564	25,564
80784	Bayswater Waves - Replace 50m pool air scourer	0	0	0	10,000	10,000
80786	Bayswater Waves - Replace pneumatic baffles	0	0	0	10,000	10,000
80790	Firewall - replacement	0	0	0	48,500	48,500
80792	Network security infrastructure updates	0	0	0	45,000	45,000
80793	Business continuity equipment (replacement tape drive)	0	0	0	45,000	45,000
Total Furniture and Equipment		0	0	0	522,476	522,476
Plant and Equipment						
80257	Plant and equipment - replacement	1,476,000	0	409,000	126,000	2,011,000
80759	Library Service - Procurement of commercial delivery vehicle	44,500	0	0	0	44,500
Total Plant and Equipment		1,520,500	0	409,000	126,000	2,055,500
Total Property, Plant and Equipment		1,918,014	2,000,000	409,000	8,792,584	13,119,598
Infrastructure Assets						
Roads						
80198	Resurface ROWs - Various	53,365	0	0	0	53,365
80245	Traffic Management - general	50,000	0	0	0	50,000
80247	Traffic Management - paving	1,682	0	0	25,000	26,682
80291	City Wide Traffic Program	0	0	0	120,000	120,000
80297	Traffic Management Disability Access Committee	25,000	0	0	0	25,000
80699	McGilvray Avenue - Stage II upgrade	6,730	0	0	100,000	106,730
80707	Crimea Street, Morley	4,172	62,000	0	0	66,172
80708	Beaufort Street, Bedford	4,038	60,000	0	0	64,038
80709	Coode Street, Bedford	2,019	30,000	0	0	32,019

<i>Project Code</i>	<i>Project Description</i>	<i>Municipal Funds</i>	<i>Grants & Contributions</i>	<i>Sale of Asset</i>	<i>Reserve Funds</i>	<i>Total</i>
		\$	\$	\$	\$	\$
80710	Beechboro Road, Morley	2,692	40,000	0	0	42,692
80711	Newington Street - Marconi Street to Solas Road	40,557	0	0	0	40,557
80712	Drake Street - Rudloc Road to Broun Avenue	54,432	0	0	0	54,432
80713	Hertz Way - Telstar Drive to Wheatstone Drive	61,903	0	0	0	61,903
80714	Cable Place - Hertz Way to Culdesac	16,009	0	0	0	16,009
80715	Beam Court - Hertz Way to Culdesac	16,009	0	0	0	16,009
80716	Kybra Court - Aerial Place to Culdesac	11,740	0	0	0	11,740
80717	Jenvey Street - Telstar Drive to Wheatstone Drive	39,490	0	0	0	39,490
80718	Direction Place - Jenvey Street to Culdesac	25,615	0	0	0	25,615
80719	Argosy Place - Aerial Place to Culdesac	14,942	0	0	0	14,942
80720	Aerial Place - Wheatstone Drive to Culdesac	32,019	0	0	0	32,019
80721	Croesus Street - Ivanhoe Street to Beechboro Road North	70,442	0	0	0	70,442
80722	Turon Street - Ivanhoe Street to Beechboro Road North	70,442	0	0	0	70,442
80723	Araluen Street - Ivanhoe Street to Beechboro Road North	67,240	0	0	0	67,240
80724	Abbey Street - Hamersley Avenue to Culdesac	11,740	0	0	0	11,740
80725	Lancefield Road - Chaffers Street to Paringa Street	17,077	0	0	0	17,077
80726	Regent Grove - Maritana Street to Hannans Street	17,077	0	0	0	17,077
80727	Magro Place - Hannans Street to Culdesac	10,673	0	0	0	10,673
80728	Baileys Retreat - Croesus Street to Turon Street	17,077	0	0	0	17,077
80729	Oroya Close - Araluen Street to Hamersley Avenue	17,077	0	0	0	17,077
80730	Beechboro Court - Beechboro Road North to Culdesac	10,673	0	0	0	10,673
80731	Mercury Place - Cassia Way to Culdesac	25,615	0	0	0	25,615
80732	Pan Close - Mercury Place to Culdesac	14,942	0	0	0	14,942
80733	Elettra Close - Cassia Way to Culdesac	25,615	0	0	0	25,615
80734	Scotia Place - Elettra Close to Culdesac	18,144	0	0	0	18,144
80735	Carparks - Clarkson Jetty	85,384	0	0	0	85,384
80736	Drainage & Kerbing - Various	76,845	0	0	0	76,845
80737	Whatley Crescent - Charles Street to Caledonian Avenue	92,385	153,733	0	0	246,118
80738	Benara Road - Camboon Road to Millerick Way	45,071	75,000	0	0	120,071
80739	Telstar Drive - Beechboro Road North to Bottlebrush Drive	10,797	160,439	0	0	171,236
80740	Chaffers Street - Ivanhoe Street to Beechboro Road North	4,845	72,000	0	0	76,845
80741	Paringa Street - Ivanhoe Street to Beechboro Road North	4,442	66,000	0	0	70,442
80742	Maritana Street - Ivanhoe Street to Beechboro Road North	4,442	66,000	0	0	70,442
80743	Hannans Street - Ivanhoe Street to Beechboro Road North	4,442	66,000	0	0	70,442
80744	Hamersley Avenue - Abbey Street to Beechboro Road North	4,913	73,000	0	0	77,913
80745	Clarkson to Tranby - Resurface Cycleway	5,384	0	0	80,000	85,384
80746	No 59 The Strand, Arundel, Essex, May - Reconstruct ROW	27,750	0	0	0	27,750
80747	Towns Development Program - Various	32,019	0	0	0	32,019
80748	Benara Road / Camboon Road	10,500	21,000	0	0	31,500
80749	Coode Street / Catherine Street	7,333	14,667	0	0	22,000
80750	Coode Street / Sixth Avenue	17,667	35,333	0	0	53,000
80751	King Street / Raymond Avenue	0	214,000	0	0	214,000
80752	Riverside Gardens - Carpark extension	50,000	0	0	0	50,000
80795	Crawford Road – York Street to Railway Parade	99,259	0	0	0	99,259
80796	Oxford Street – Crawford Road to Kennedy Street	22,947	0	0	0	22,947
Total Roads		1,462,673	1,209,172	0	325,000	2,996,845
Footpaths						
80063	New Paths	40,372	0	0	600,000	640,372

Project Code	Project Description	Municipal Funds	Grants & Contributions	Sale of Asset	Reserve Funds	Total
		\$	\$	\$	\$	\$
80700	Deschamp Reserve - footpath upgrade	2,423	0	0	36,000	38,423
80702	Footpath Repair Program	20,189	0	0	300,000	320,189
80703	Arterial Road New Dual Use Path Program	36,340	540,000	0	0	576,340
80761	Emberson Reserve - ACROD bay and accessible path	30,000	0	0	0	30,000
80765	Maylands Tennis Club - ACROD pathway	10,000	0	0	0	10,000
80776	New pathways within reserves	100,000	100,000	0	0	200,000
Total Footpaths		239,324	640,000	0	936,000	1,815,324
Drainage						
80248	Urban water sensitive design	90,000	0	0	0	90,000
80249	Drainage Grates Renewal Program	53,365	0	0	0	53,365
80697	Nora Hughes Park - Living stream	70,000	0	0	0	70,000
80701	Grate Replacement Program	5,384	0	0	80,000	85,384
80705	Low Point Dual Gully Program	10,094	0	0	150,000	160,094
Total Drainage		228,843	0	0	230,000	458,843
Park development						
80364	Maylands Waterland - Redevelopment	800,000	0	0	0	800,000
80379	Soccer goal posts & sleeves	25,000	0	0	0	25,000
80380	Bardon Park, RA Cook Reserve, Ivory Park and Tranby Reserve - Drinking Fountain Replacement Program	0	0	0	20,000	20,000
80437	Noranda Netball resurface	0	0	0	1,400,000	1,400,000
80615	Alf Brooks Park - Redevelopment	34,385	35,000	0	0	69,385
80616	Belstead Reserve - Redevelopment	33,992	0	0	0	33,992
80695	Bayswater Industrial Estate Improvement Program	45,000	0	0	0	45,000
80696	Arbour Park upgrade - Greening Australia Project	30,000	56,420	0	0	86,420
80753	Bore and Pump Maintenance Program	139,118	0	0	160,000	299,118
80755	Critical Asset Renewal Program	58,937	0	0	300,000	358,937
80757	Golf Course Development Program	24,559	0	0	125,000	149,559
80762	Embleton Golf Course - Part perimeter fencing	0	0	0	65,000	65,000
80763	Frank Drago Reserve - Perimeter fencing	0	0	0	22,500	22,500
80766	Hampton Park Morley - New barbeque	5,000	10,000	0	0	15,000
80767	Noranda Sporting Complex - Little Athletics timers stand	10,000	0	0	0	10,000
80769	Pat O'Hara Reserve, Waltham Reserve, Alf Brooks Park and Wattle Reserve - Playground shade sail	70,000	30,000	0	0	100,000
80770	Houghton Park - Replace barbeque	15,000	0	0	0	15,000
80771	Shadwell and Paterson Reserves - shade sails over playgrounds (community request)	35,000	0	0	0	35,000
80772	Tranby and Clarkson Reserves - Renew exercise equipment	50,000	0	0	0	50,000
80773	Robert Thompson Reserve - Exercise equipment	0	0	0	20,000	20,000
80774	Noranda Nook - Water drinking fountain	0	6,000	0	0	6,000
80775	Dog Exercise Area - construction	80,000	0	0	0	80,000
80777	Gus Weimer - Play Space Redevelopment Program	0	0	0	65,000	65,000
80778	Stanbury - Play Space Redevelopment Program	50,000	0	0	0	50,000
Total Park development		1,505,991	137,420	0	2,177,500	3,820,911
Other infrastructure						
80250	Street light upgrade/renewal	128,075	0	0	0	128,075
80251	Public Access Way (PAW) Improvements and Reserve Lighting	5,384	0	0	80,000	85,384
80252	Bus Shelters	48,028	0	0	0	48,028
80391	Noranda Town Centre - City-led place activation	0	0	0	35,000	35,000
80392	Maylands Town Centre - City-led place activation	0	0	0	40,000	40,000
80393	Bayswater Town Centre - City-led place activation	0	0	0	30,000	30,000
80394	Morley Town Centre - City-led place activation	0	0	0	50,000	50,000
80617	Passive Light Replacement Program	21,346	0	0	0	21,346
80693	Bedford Shopping Precinct Regeneration Project	31,000	0	0	30,000	61,000

Project Code	Project Description	Municipal Funds	Grants & Contributions	Sale of Asset	Reserve Funds	Total
		\$	\$	\$	\$	\$
80704	Drainage Sump Fencing Program	5,384	0	0	80,000	85,384
80706	Depot Upgrade/Lighting	3,365	0	0	50,000	53,365
80760	Bayswater Morley District Cricket Club - Practice cricket net funding	0	0	0	40,000	40,000
80768	Park signage renewals	0	0	0	20,000	20,000
Total Other infrastructure		242,582	0	0	455,000	697,582
Total Infrastructure Assets		3,679,413	1,986,592	0	4,123,500	9,789,505
Intangible Assets						
Intangible assets						
80398	IT Software	0	0	0	100,000	100,000
80789	Corporate Performance System	0	0	0	200,000	200,000
80791	Implement eServices	0	0	0	49,000	49,000
Total Intangible assets		0	0	0	349,000	349,000
Total Intangible Assets		0	0	0	349,000	349,000
Total Capital Projects		5,597,427	3,986,592	409,000	13,265,084	23,258,103
Operating Projects						
10907	Business Investment and Economic Growth Program	110,000	0	0	75,000	185,000
10913	Maylands Brickworks - Feasibility study	0	0	0	160,000	160,000
11222	Emission Reduction and Renewable Energy Plan	100,000	0	0	0	100,000
11223	Most Sustainable Street Award	1,500	0	0	0	1,500
11224	Tranby House Foreshore - Erosion design	90,000	0	0	0	90,000
11910	Maylands - Round 6 Underground Power Program	0	120,000	0	0	120,000
11951	Morley Townsite - Pedestrian crossing facilities	30,000	0	0	0	30,000
11952	Safe Routes to School Project	12,000	0	0	0	12,000
13212	Rangers and Security - Body cameras	78,000	0	0	0	78,000
13517	Local Homelessness Strategy	8,000	0	0	0	8,000
13518	Reconciliation Action Plan (Innovate) 2020/22	10,000	0	0	0	10,000
14308	E-mail accounts for field staff	15,650	0	0	0	15,650
14309	ERP Review	0	0	0	60,000	60,000
14603	Civic Centre Customer Service Area - Design and consultancy	10,000	0	0	0	10,000
14902	Reserve Transfer - Spatial	50,000	0	0	(50,000)	0
15152	BSL/CTF Refund Process	4,125	0	0	0	4,125
15153	Import Receipting Function	6,875	0	0	0	6,875
15154	Infringements - balancing automation	2,750	0	0	0	2,750
15155	Rates legal action process improvements	8,250	0	0	0	8,250
15156	Crossovers and subsidies process improvements	6,875	0	0	0	6,875
15157	Prosecutions Applications process improvements	6,875	0	0	0	6,875
30021	Bayswater State Emergency Service (SES) Freedom of Entry event	5,000	0	0	0	5,000
35008	Depot - Airconditioning replacement	0	0	0	4,200	4,200
35009	Rooftop Solar PV and inverter maintenance	5,000	0	0	0	5,000
35010	DeLacy Reserve Clubroom - External paint	0	0	0	12,000	12,000
35011	Emberson Reserve - Roof repainting	10,800	0	0	0	10,800
35012	Maylands Police Station - Internal re-paint	0	0	0	18,000	18,000
35013	Maylands Yacht Club - Internal paint	0	0	0	12,000	12,000
35014	Maylands Sport and Recreation - Re-paint of entry foyer and offices	0	0	0	6,000	6,000
35015	Rangers and Security - Replacement of airconditioning units	0	0	0	3,300	3,300
35016	The RISE - External paint and internal paint to Library	0	0	0	72,000	72,000
35017	MG Car Club - Internal paint	0	0	0	7,200	7,200
35018	Admin Civic Centre - Internal paint	0	0	0	36,000	36,000
35019	Bedford Filipino Club - Painting renewal	0	0	0	12,000	12,000

Project Code	Project Description	Municipal Funds	Grants & Contributions	Sale of Asset	Reserve Funds	Total
		\$	\$	\$	\$	\$
40021	Gully Educting Program	0	0	0	120,000	120,000
60056	Eric Singleton Bird Sanctuary - Monitoring	30,000	20,000	0	0	50,000
65000	Streetscape Hydrozoning Program	0	0	0	290,000	290,000
65001	Camboon Road - Verge improvements	50,000	0	0	0	50,000
65003	Seal Fountain and Entry Statement Sculpture – Removal and Landscaping	0	0	0	70,000	70,000
Total New Initiative Projects		651,700	140,000	0	907,700	1,699,400
Total Capital and New Initiative Projects		6,249,127	4,126,592	409,000	14,172,784	24,957,503

CARRY FORWARD PROJECTS

Capital Projects

Property, Plant and Equipment

Buildings

80116	Hydrotherapy pool and spa refurbishment	61,657	0	0	0	61,657
80365	Bayswater Waves - refurbishment tender design	100,832	0	0	0	100,832
80410	Aged Care - Mertome Redevelopment Project	0	0	0	104,834	104,834
80420	Maylands Town Centre Toilet Block	27,098	0	0	0	27,098
80461	Jamieson Frame Pav - replace rear doors	6,166	0	0	0	6,166
80464	Maylands TownH - renew toilet & switchboard	0	0	0	77,400	77,400
80482	Wotton Reserve - sewer connection	164,600	0	0	21,400	186,000
80570	Upper Hillcrest Reserve - storage shed	20,442	0	0	0	20,442
80596	Depot Office - renovation	110,087	0	0	0	110,087
80598	Depot Upgrade - lighting	25,000	0	0	0	25,000
80602	Bayswater Waves - repair tiling	12,060	0	0	0	12,060
80608	Pat O'Hara Rugby Club - security screens	0	0	0	7,200	7,200
80612	Lower Hillcrest Clubrooms - carpet replacement	0	0	0	9,600	9,600
80619	Energy Efficiency Projects	100,000	0	0	0	100,000
80623	Hinds Reserve - Rowing Club Sheds - new grease trap	0	0	0	12,840	12,840
80625	Grand Prom Res - Bedford Bowling Club - refrigeration system	0	0	0	15,298	15,298
80626	Bayswater State Emergency Services - new storage area	0	0	0	31,818	31,818
80628	Maylands Tennis Club - toilet renewal	0	0	0	5,455	5,455
80629	Waltham Reserve - Club Rooms - shade patio	0	0	0	17,273	17,273
80630	Lightning Park - Pavilion - change rooms renewal	0	0	0	23,637	23,637
80631	Robert Thompson Reserve - Club Rooms - LED lights	0	0	0	18,600	18,600
80633	Noranda Sporting Complex - chairs	0	0	0	6,364	6,364
80634	Noranda Sporting Complex - bar floor renewal	0	0	0	10,909	10,909
80636	Frank Drago Reserve - Bayswater Tennis Club - grandstand	0	0	0	16,364	16,364
80637	Bayswater Elderly Community Help Org - new accessible toilet	0	0	0	36,364	36,364
80638	Bayswater ECHO - internal walls/floor renewal	0	0	0	27,273	27,273
Total Buildings		627,942	0	0	442,629	1,070,571

Furniture and Equipment

80385	The RISE - strength equipment replacement	35,000	0	0	0	35,000
80597	Depot - replacement of ice machine	15,000	0	0	0	15,000
Total Furniture and Equipment		50,000	0	0	0	50,000

Plant and Equipment

80257	Plant and Equipment - replacement	615,413	0	111,000	0	726,413
80525	In-vehicle camera equipment and storage	50,000	0	0	0	50,000
Total Plant and Equipment		665,413	0	111,000	0	776,413

Total Property, Plant and Equipment		1,343,355	0	111,000	442,629	1,896,984
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Project Code	Project Description	Municipal Funds	Grants & Contributions	Sale of Asset	Reserve Funds	Total
		\$	\$	\$	\$	\$
Infrastructure Assets						
Roads						
80291	Citywide traffic implementation	100,000	0	0	0	100,000
80419	ROW Widening - 110 Milne St	8,500	0	0	0	8,500
80426	Design of slip lane at 60 Russell St cnr Walter Rd	0	0	0	150,321	150,321
80429	Wellington Rd/Walter Rd intersection upgrade	22,520	0	0	0	22,520
80516	Resurface - McGilvray/Benara	130,000	40,000	0	0	170,000
80526	Eighth Ave and East St - Roundabout	90,175	24,000	0	0	114,175
80536	MorleyActivCtreCarPkgMgmtPlan Implement	2,500	5,000	0	0	7,500
80561	Resurface - Cycleway - Swan Bank/Clarkson Rd	28,000	0	0	0	28,000
80621	Bayswater Waves - carpark resurfacing	150,000	0	0	0	150,000
Total Roads		531,695	69,000	0	150,321	751,016
Drainage						
80047	Russell Street Park - grant funds	23,379	0	0	0	23,379
80248	Urban water sensitive design	157,001	0	0	0	157,001
Total Drainage		180,380	0	0	0	180,380
Park development						
80015	Playground replacements	42,550	0	0	0	42,550
80099	Playground replacements	4,666	55,334	0	0	60,000
80235	Bore and Pump Maintenance	0	0	0	50,000	50,000
80242	Riverbank restoration	0	0	0	120,000	120,000
80259	Maylands Waterland redevelopment	50,000	0	0	0	50,000
80269	Baigup Wetland Stage 1 - Activity Centre and Interpretation	0	0	0	140,436	140,436
80270	Bayswater Brook Living Stream	35,481	0	0	0	35,481
80273	Maylands Lakes restoration Stage 2	935,512	0	0	0	935,512
80276	Streetscape upgrades	175,264	0	0	0	175,264
80329	Irrigation upgrade/replacement program	41,409	0	0	0	41,409
80364	Maylands Waterland redevelopment	0	1,500,000	0	200,000	1,700,000
80372	Cricket wickets	16,355	0	0	0	16,355
80380	Drinks Fountains Replacement Program	28,591	0	0	0	28,591
80413	Hampton Tennis Court fencing	15,824	0	0	0	15,824
80438	Noranda Netball - renew court surfaces	42,998	0	0	0	42,998
80449	Play Space Developments	87,553	165,000	0	0	252,553
80534	Bayswater Library/Bert Wright Sculpture	30,000	0	0	0	30,000
80595	Hinds Reserve – multi user access ramp	0	25,000	0	0	25,000
80599	Lightning Park Green Waste Facility - Upgrade Fence	30,000	0	0	0	30,000
80600	Grand Prom - Shade Sail	20,000	0	0	0	20,000
80615	Alf Brooks Park - Redevelopment	0	0	0	125,000	125,000
80616	Belstead Reserve - Redevelopment	0	0	0	150,000	150,000
80622	Russell St Living Stream Link Agreement	0	10,000	0	0	10,000
80627	North Inglewood Pre-School - play equipment	0	0	0	20,000	20,000
Total Park development		1,556,203	1,755,334	0	805,436	4,116,973
Other infrastructure						
80391	Noranda Town Centre City-led Infrastructure Activation	20,609	0	0	0	20,609
80393	Bayswater Town Centre City-led Infrastructure Activation	15,000	0	0	0	15,000
80431	Footpath - Bookham Street and Boag Place	15,000	0	0	0	15,000
80442	Wotton Reserve - renew sports floodlight	9,110	0	0	0	9,110
80443	Bayswater Bowling - renew floodlights	55,000	0	0	0	55,000
80444	Bayswater Croquet 2 - renew floodlights	40,000	0	0	0	40,000
80617	Passive Light Replacement Program	50,000	0	0	0	50,000
80618	Town Centre Streetscape Works	160,000	0	0	0	160,000
80624	Bayswater Pre School - play equip, fountain, goals, table	0	0	0	16,388	16,388

Project Code	Project Description	Municipal Funds	Grants & Contributions	Sale of Asset	Reserve Funds	Total
		\$	\$	\$	\$	\$
80635	Wotton Reserve - soccer goals - pitch C	0	0	0	9,291	9,291
Total Other infrastructure		364,719	0	0	25,679	390,398
Total Infrastructure Assets		2,632,997	1,824,334	0	981,436	5,438,767
Intangible Assets						
Intangible assets						
80398	Software	69,398	0	0	0	69,398
80531	Knowledge Management System	15,000	0	0	0	15,000
80554	Rating system improvements - stage 1	9,200	0	0	0	9,200
		93,598	0	0	0	93,598
Total Carry Forward Capital Projects		4,069,950	1,824,334	111,000	1,424,065	7,429,349
Operating Projects						
10805	Bayswater Town Centre - Streetscape Concept Plan	25,943	0	0	0	25,943
10901	Local Planning Strategy/Town Planning Scheme	30,000	0	0	0	30,000
10903	Maylands Town Centre Car Parking Strategy implementation	45,000	0	0	0	45,000
10909	Walter Road West Corridor Planning	17,000	0	0	0	17,000
11000	Sustainable environment	0	6,713	0	0	6,713
11105	Lightning Swamp Rehabilitation	29,721	0	0	0	29,721
11200	School Education Day	6,000	0	0	0	6,000
11209	Water Quality Monitoring	0	2,197	0	0	2,197
11215	DBCA water quality monitoring	26,403	0	0	0	26,403
11216	Grant - Eric Singleton water quality training	3,959	0	0	0	3,959
11218	Maylands Samphire - management plan	9,130	0	0	0	9,130
11906	P&R Configuration for Underground Power billing	15,000	0	0	0	15,000
12531	Community Events Grants	7,490	0	0	0	7,490
13504	Age Friendly Strategy	8,000	0	0	0	8,000
13509	Cultural Plan development	10,000	0	0	0	10,000
14306	Implement multi factor authentication	20,000	0	0	0	20,000
14700	Internal Audit Program	150,000	0	0	0	150,000
14900	Financial Assistance Grant	1,144,989	(1,144,989)	0	0	0
14904	Various grants	92,942	0	0	0	92,942
15204	Aged Care Future Planning - Carramar Hostel	0	0	0	36,630	36,630
15205	Aged Care Future Planning - CoB Hostel	0	0	0	62,781	62,781
15206	Aged Care Future Planning - Carramar ILUs	0	0	0	38,553	38,553
15207	Aged Care Future Planning - Noranda ILUs	0	0	0	8,984	8,984
15208	Aged Care Future Planning - Salisbury ILUs	0	0	0	4,676	4,676
35005	Wotton Reserve - Petanque Clubrooms - furniture	0	0	0	4,343	4,343
35006	Noranda Sporting Complex - internal painting	0	0	0	11,818	11,818
35007	Hampton Square Reserve - Toilets/Storage Room - ramp	0	0	0	2,727	2,727
Total Carry Forward New Initiative Projects		1,641,577	(1,136,079)	0	170,512	676,010
Total Carry Forward Projects		5,711,527	688,255	111,000	1,594,577	8,105,359
Total Capital, New Initiatives and Carry Forward Projects		11,960,654	4,814,847	520,000	15,767,361	33,062,862