



CITY OF VINCENT

SUPPLEMENTARY AGENDA

Council Briefing

12 May 2020

Time: 6pm
**Location: E-Meeting, Access Available on the
City's website**
<http://webcast.vincent.wa.gov.au/>

David MacLennan
Chief Executive Officer

Order Of Business

7	Community & Business Services	3
7.6	May Budget Review 2019/2020 (COVID-19) [ABSOLUTE MAJORITY DECISION REQUIRED]	3

7 COMMUNITY & BUSINESS SERVICES

7.6 MAY BUDGET REVIEW 2019/2020 (COVID-19)

- Attachments:**
1. **Statement of Comprehensive Income by Nature & Type** [↓](#) 
 2. **Statement of Comprehensive Income by Program** [↓](#) 
 3. **Rate Setting Statement by Program** [↓](#) 
 4. **Capital Expenditure Budget Report** [↓](#) 
 5. **Cash Backed Reserves** [↓](#) 

RECOMMENDATION:

That Council **ADOPTS BY AN ABSOLUTE MAJORITY** the May budget review for the 2019/20 financial year as detailed in this report and Attachments 1 – 4, in accordance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996*.

PURPOSE OF REPORT:

To consider and adopt the proposed budget amendments as a result of the impacts of COVID-19.

BACKGROUND:

The mid-year budget review was adopted by Council on 17th March 2020.

The social distancing impact due to COVID-19 and the subsequent measures that have been imposed by State and Federal Government to contain the virus has resulted in significant financial implications to the City. Accordingly, Administration has reviewed and adjusted the 2019/20 budget to accommodate for the changes to ensure the budget is in line with current market & economic trends.

DETAILS:

A detailed review has been undertaken to the current budget to decrease operating and capital expenditure where possible and potentially defer some capital expenditure to future years to compensate for the significant decrease in revenue for the last quarter of the year.

The detail of the draft budget review is included in the following documents:

- Statement of Comprehensive Income by Nature & type (**Attachment 1**);
- Statement of Comprehensive Income by Program (**Attachment 2**);
- Rate Setting Statement by Program (**Attachment 3**);
- Capital Expenditure Report (**Attachment 4**); and
- Cash Back Reserves (**Attachment 5**).

Operating Budget

The net result from operations, as detailed in **Attachment 1** is a deficit of \$3,880,156 equating to an increase of \$949,189 compared to the mid-year budgeted deficit of \$2,930,967. The table below outlines some of the major movements in this review cycle:

	Mid-year Budget 2019/20	Proposed Revised Budget 2019/20	Budget Increase/ (Decrease)	Comments
REVENUE	\$	\$	\$	
Fees and charges	19,562,776	15,769,274	(3,793,502)	Revenue generated from 'Fees and charges' has decreased significantly due to the closure of various City

	Mid-year Budget 2019/20	Proposed Revised Budget 2019/20	Budget Increase/ (Decrease)	Comments
				facilities. The following areas materially contributed to this reduction <ul style="list-style-type: none"> • Beatty Park - \$1,929,897; and • Parking facilities - \$1,644,792.
Interest earnings	981,788	748,100	(233,688)	Reduction in interest earnings due to low interest rates offered by financial institutions for term deposits (\$200K) and the reduction in penalty interest (\$35K) in accordance to the COVID-19 relief and recovery strategy.
Other revenue	1,350,258	1,249,394	(108,864)	The City has decided to waive lease income for Category 1 & 2 tenants for 6 months and Category 3 tenants on a case-by-case rent scenario.

The City has made rigorous changes to the operating expenditure budgets to compensate for this decrease in revenue. Below are some of the areas that have experienced significant cuts in budget amounts:

	Mid-year Budget 2019/20	Proposed Revised Budget 2019/20	Budget Increase/ (Decrease)	Comments
EXPENSES	\$	\$	\$	
Materials and contracts	19,030,804	17,038,438	(1,992,366)	The delivery of services have been disrupted due to COVID-19 measures in place, hence budgets for the following areas have been reduced: - <ul style="list-style-type: none"> • Legal costs - \$150,000 • Tipping costs - \$356,268 • Events and advertising - \$309,489 • Bulk verge collections - \$228,375 • Maintenance works - \$273,344 • Operating initiatives - \$365,920 • Other services - \$308,970
Employee Costs	25,904,065	24,915,201	(988,864)	Casual employment has decreased significantly due to the closure of Beatty Park and library representing a reduction in employment budget of approximately \$750,000.
Other expenditure	3,728,173	3,477,834	(250,879)	The delivery of services have been disrupted resulting in a budget reduction of approximately \$450,000. However, this is offset by an increase of \$180,000 for bad debt provisions in anticipation of the current economic environment.

Rate Setting Statement Position

As shown in the Rate Setting Statement by Program (**Attachment 3**), the overall impact of all proposed budget amendments is a projected budget deficit of \$6,604.

Capital Expenditure Budget Amendments (Attachment 4)

The revised capital expenditure budget is projected to be \$11,138,025 representing a reduction of \$2,079,816 compared to the March mid-year budget review amount of \$13,217,841. This reduction is represented by the following items:-

- Carry forwards** – reduction of \$ 1,209,173 due to projects being deferred to subsequent years. The following is a breakdown of projects that have been carry forward and their deferred is noted below:

Carry forward breakdown	Carry forward amount	Deferral year
Beatty Park - Landscape renewal passive pool	\$ 30,000.00	20/21
Beatty Park - Ground floor switchboards and cabling	\$ 237,490.00	20/21
Leederville Oval Stadium - Electrical renewal - 3 boards	\$ 117,250.00	20/21
Alma/Claverton Local Area Traffic Management	\$ 47,113.36	20/21
Harold and Lord St Intersection	\$ 24,430.00	20/21
Public Open Space Strategy Implementation - Birdwood square	\$ 126,796.79	20/21
Synthetic cricket wicket surfaces replacement - Various Locations	\$ 25,000.00	Unknown at this stage
Eco Zoning - Brentham St reserve	\$ 25,297.20	Unknown at this stage
Playground Equipment - Forrest park - replace exercise equipment	\$ 66,000.00	Unknown at this stage
Reticulation - Aukland/Hobart st reserve - upgrade irrigation system	\$ 48,600.00	Unknown at this stage
Road Sweeper	\$ 380,000.00	Unknown at this stage
ICT Strategy Implementation	\$ 81,196.00	20/21
	\$ 1,209,173.35	

- Retained projects** - these are projects that are not proceeding or have been completed with some element of savings. The total of these projects was \$ 1,395,715 and listing of these projects can be found in the table below:

Retained amounts	Savings amount	Comments
Major movements		
Roof Renewal - Menzies Pavilion	\$ 51,000.00	Project identified as a saving.
Improved pedestrian crossings at signalised intersections (Walcott St. & William St. , Bulwer St. Fitzgerald St.)	\$ 115,000.00	St works not going ahead.
Britannia Rd Traffic Calming - Seabrook St to Federation St	\$ 61,780.00	Project identified as a saving.
Clieveden and Hunter St Intersection	\$ 23,960.15	Works completed. Project balance identified as a saving.
Greening (Streetscapes)	\$ 24,612.75	Works completed.
Florence/Carr bike network plan construction	\$ 450,000.00	Project not proceeding.
Frame court carpark, stage 1 upgrade lights to LED	\$ 22,339.00	Works completed. Project balance identified as saving.
Brisbane St carpark WSUD Project	\$ 41,121.26	Works completed. Project balance identified as saving.
Bus Shelter Replacement	\$ 22,821.00	Works completed.
Light Fleet - Annual Changeover	\$ 50,000.00	Savings identified from deferring the purchase of two vehicles.
Single Axle Tipper Truck	\$ 25,000.00	Truck to be delivered in May 2020.
Gang Mower	\$ 43,000.00	Mower delivered.
Upgrade of IT Firewall	\$ 39,964.00	Project balance identified as a saving.
Backup Server	\$ 35,000.00	Project balance identified as a saving.
Mount Lawley/ Highgate Town Centre Streetscape Upgrades	\$ 25,000.00	Works completed.
Public Art Project	\$ 200,000.00	Funds to be utilised for COVID-19 Art relief purposes.
Accumulated movements	\$ 165,117.00	
Total	\$ 1,395,715.16	

- New project** – an increase of \$525,600 as a result of commissioning additional monies for the Art relief project.
- Other budget amendments** included the following items
 - Transfer of IT costs to OPEX – \$83,119;
 - Transfer of projects savings to the Leederville Oval reserve – \$57,261; and
 - Increase in budget required for some project – \$139,852.

Full details of capital budget amendments are listed at **Attachment 4**.

Cash Backed Reserves Transfers

The total reserves for 2019/20 including the budget amendments are included in **Attachment 5**. The revised 'Transfers from reserves' is proposed to increase by \$25,600. The breakdown is as follows: -

1. **Percentage for Art reserve** – purpose of this reserve has changed. The current allocation of \$200,000 for the Public Art project and an additional amount of \$325,600 has been commissioned as monies to assist with the 'Art relief' project.
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2. **Cash in Lieu Parking Reserve** – construction of Carr Street element of protected bike lane project not proceeding and Florence Street bike network enhancement proceeding next financial year. Associated funding of \$300,000 is not required this FY.

'Transfers to Reserves' is proposed to increase by \$1,174,593 and is materially contributed by the transfer of an additional \$1,200,000 to the Asset sustainability reserve. This transfer relates to projects that have been earmarked to be carried forward to subsequent financial years.

This is offset by a decrease of \$78,315 relating to expected interest repayments from investments.

CONSULTATION/ADVERTISING:

Not applicable.

LEGAL/POLICY:

This is not a mandatory budget review, but due to the financial implications of COVID-19, it is considered as prudent and good governance practise to perform this additional budget review. The review is in accordance with the functions of the CEO as set out in section 5.41 of the Act:

5.41(d) "manage the day to day operations of the local government."

RISK MANAGEMENT IMPLICATIONS:

Low: Conducting this budget review ensures the City's financial situation and budgeting is updated to reflect the current economic climate.

STRATEGIC IMPLICATIONS:

- This budget review is keeping in line with the City's *Strategic Community Plan 2018-2028*:

Innovative and Accountable

Our resources and assets are planned and managed in an efficient and sustainable manner

Our community is aware of what we are doing and how we are meeting our goals

We are open and accountable to an engaged community

SUSTAINABILITY IMPLICATIONS:

Not applicable.

FINANCIAL/BUDGET IMPLICATIONS:

The overall impact of the proposed budget amendments results in a deficit of \$6,604.

CITY OF VINCENT
BUDGET REVIEW (COVID-19)

Attachment - 1

STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE

Note	Previous Year Actuals 2018/19 \$	Current Budget 2019/20 \$	Proposed Revised Budget 2019/20 \$	Budget Increase/ (Decrease) 2019/20 \$	YTD Actual 30-Apr-20 \$
Net current assets at start of financial year - surplus/(deficit)	5,524,402	5,811,178	5,811,178	0	5,811,178
Revenue	5,524,402	5,811,178	5,811,178	0	5,811,178
Rates	34,102,294	35,706,498	35,691,498	(15,000)	35,664,214
Operating grants, subsidies and contributions	1,648,628	950,953	941,369	(9,584)	772,349
Fees and charges	19,415,392	19,562,776	15,769,274	(3,793,502)	14,610,791
Interest earnings	1,158,675	981,788	748,100	(233,688)	609,061
Other revenue	1,422,639	1,350,258	1,240,394	(109,864)	996,054
	57,747,628	58,552,273	54,390,635	(4,161,638)	52,652,469
Expenses					
Employee costs	(25,864,961)	(25,904,065)	(24,915,201)	988,864	(19,985,864)
Materials and contracts	(17,204,540)	(19,030,804)	(17,038,438)	1,992,366	(13,002,521)
Utility charges	(1,904,877)	(1,711,580)	(1,627,490)	84,090	(1,267,134)
Depreciation on non-current assets	(11,361,321)	(11,717,502)	(11,717,502)	0	(8,818,523)
Interest expenses	(938,465)	(713,748)	(713,748)	0	(494,828)
Insurance expenses	(698,811)	(534,879)	(534,879)	0	(369,356)
Other expenditure	(2,993,650)	(3,728,713)	(3,477,834)	250,879	(2,238,621)
	(60,966,625)	(63,341,291)	(60,025,092)	3,316,199	(46,176,847)
Gross result	(3,218,997)	(4,789,018)	(5,634,457)	(845,439)	6,475,622
Non-operating grants, subsidies and contributions	1,709,727	1,573,978	1,470,228	(103,750)	873,347
Profit on asset disposals	257,168	241,185	241,185	0	210,304
(Loss) on asset disposals	(18,669)	(207,112)	(207,112)	0	(82,228)
Fixed assets expensed	(270,329)	0	0	0	0
Net share of interest in Joint Ventures	139,905	0	0	0	0
Profit on Assets Held for Sale (TPRC Joint Venture)	414,744	250,000	250,000	0	0
Change in Equity WALGA Local Govt House Trust	4,101	0	0	0	0
	2,236,647	1,858,051	1,754,301	(103,750)	1,001,423
Net result	(982,350)	(2,930,967)	(3,880,156)	(949,189)	7,477,045
Other comprehensive income					
Items that will not be reclassified subsequently to profit or loss					
Changes on revaluation of non-current assets	99,736	0	0	0	0
Total other comprehensive income	99,736	0	0	0	0
Total comprehensive income	(882,614)	(2,930,967)	(3,880,156)	(949,189)	7,477,045

CITY OF VINCENT
BUDGET REVIEW (COVID-19)

Attachment - 2

STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM

	Previous Year Actuals	Current Budget	Proposed Revised Budget	Budget Increase/ (Decrease)	YTD Actual
	2018/19	2019/20	2019/20	2019/20	30-Apr-20
	\$	\$	\$	\$	\$
Revenue					
Governance	54,496	41,000	41,000	0	27,378
General purpose funding	36,798,097	37,834,707	37,558,519	(276,188)	37,226,760
Law, order, public safety	143,630	152,607	164,357	11,750	200,577
Health	379,321	364,365	364,365	0	369,248
Education and welfare	136,380	144,903	130,342	(14,561)	108,114
Community amenities	1,671,503	1,222,610	1,209,610	(13,000)	1,054,243
Recreation and culture	9,765,370	10,209,000	7,994,103	(2,214,897)	7,551,416
Transport	8,147,801	7,972,986	6,325,194	(1,647,792)	5,607,374
Economic services	313,578	358,300	357,850	(450)	336,352
Other property and services	337,452	251,795	245,295	(6,500)	171,006
	57,747,628	58,552,273	54,390,635	(4,161,638)	52,652,468
Expenses					
Governance	(2,812,931)	(3,780,931)	(3,177,049)	603,882	(2,867,546)
General purpose funding	(897,155)	(848,687)	(814,187)	34,500	(499,250)
Law, order, public safety	(1,392,621)	(1,119,208)	(1,088,558)	30,650	(948,208)
Health	(1,243,162)	(1,702,756)	(1,661,706)	41,050	(1,196,705)
Education and welfare	(1,091,576)	(1,208,348)	(1,148,348)	60,000	(843,159)
Community amenities	(11,894,978)	(13,314,146)	(12,411,003)	903,143	(8,617,453)
Recreation and culture	(23,796,841)	(22,626,221)	(21,036,986)	1,589,235	(17,125,550)
Transport	(14,333,239)	(14,686,691)	(14,588,603)	98,088	(11,176,751)
Economic services	(761,862)	(646,390)	(559,340)	87,050	(459,927)
Other property and services	(1,803,794)	(2,694,165)	(2,825,564)	(131,399)	(1,947,469)
	(60,028,159)	(62,627,543)	(59,311,344)	3,316,199	(45,682,018)
Finance Costs					
Recreation and culture	(938,465)	(713,748)	(713,748)	0	(494,829)
	(938,465)	(713,748)	(713,748)	0	(494,829)
	(3,218,996)	(4,789,018)	(5,634,457)	(845,439)	6,475,621
Non-operating grants, subsidies and contributions	1,709,727	1,573,978	1,470,228	(103,750)	873,347
Profit on disposal of assets	257,167	241,185	241,185	0	210,304
(Loss) on disposal of assets	(18,669)	(207,112)	(207,112)	0	(82,229)
Fixed assets written off	(270,329)	0	0	0	0
Change in Equity - WALGA LG House Trust	4,101	0	0	0	0
Net share of interest in joint ventures	139,905	0	0	0	0
Profit on Assets Held for Sale (TPRC Joint Venture)	414,744	250,000	250,000	0	0
	2,236,646	1,858,051	1,754,301	(103,750)	1,001,422
Net result	(982,350)	(2,930,967)	(3,880,156)	(949,189)	7,477,043
Other comprehensive income					
Items that will not be reclassified subsequently to profit or loss					
Changes on revaluation of non-current assets	99,736	0	0	0	0
Total other comprehensive income	99,736	0	0	0	0
Total comprehensive income	(882,614)	(2,930,967)	(3,880,156)	(949,189)	7,477,043

CITY OF VINCENT
BUDGET REVIEW (COVID-19)

Attachment - 3

RATE SETTING STATEMENT - BY PROGRAM

Note	Previous Year Actuals	Adopted Budget	Current Budget	Proposed Revised Budget	Budget Increase/ (Decrease)	YTD Actual
	2018/19	2019/20	2019/20	2019/20	2019/20	30-Apr-20
	\$	\$	\$	\$	\$	\$
OPERATING ACTIVITIES						
Net current assets at start of financial year - surplus/(deficit)	5,524,402	5,929,991	5,811,178	5,811,178	0	5,811,178
	5,524,402	5,929,991	5,811,178	5,811,178	0	5,811,178
Revenue from operating activities (excluding rates)						
Governance	58,596	41,000	41,000	41,000	0	27,378
General purpose funding	2,695,803	2,021,288	2,128,209	1,867,021	(261,188)	1,562,546
Law, order, public safety	168,589	168,751	152,607	164,357	11,750	231,501
Health	379,320	386,779	371,864	371,864	0	381,280
Education and welfare	187,489	135,903	144,903	130,342	(14,561)	108,114
Community amenities	1,675,074	1,408,540	1,222,610	1,209,610	(13,000)	1,069,564
Recreation and culture	9,788,806	10,045,133	10,209,000	7,994,103	(2,214,897)	7,551,416
Transport	8,147,802	8,127,427	8,018,982	6,371,190	(1,647,792)	5,607,374
Economic services	313,578	366,171	366,171	365,721	(450)	336,352
Other property and services	1,046,194	427,338	681,614	675,114	(6,500)	323,033
	24,461,251	23,128,330	23,336,960	19,190,322	(4,146,638)	17,198,558
Expenditure from operating activities						
Governance	(2,820,918)	(3,861,338)	(3,780,931)	(3,177,049)	603,882	(2,867,546)
General purpose funding	(897,155)	(839,040)	(848,687)	(814,187)	34,500	(499,250)
Law, order, public safety	(1,392,622)	(1,435,802)	(1,119,208)	(1,088,558)	30,650	(948,208)
Health	(1,243,162)	(1,689,208)	(1,702,756)	(1,661,706)	41,050	(1,196,831)
Education and welfare	(1,095,753)	(1,356,463)	(1,208,348)	(1,148,348)	60,000	(843,159)
Community amenities	(11,960,717)	(13,246,867)	(13,314,146)	(12,411,003)	903,143	(8,617,453)
Recreation and culture	(24,788,573)	(22,828,355)	(23,346,764)	(21,757,529)	1,589,235	(17,620,378)
Transport	(14,334,258)	(13,988,232)	(14,693,734)	(14,595,646)	98,088	(11,176,751)
Economic services	(908,666)	(639,026)	(646,390)	(559,340)	87,050	(459,927)
Other property and services	(1,813,798)	(2,851,329)	(2,887,439)	(3,018,838)	(131,399)	(2,029,572)
	(61,255,622)	(62,735,660)	(63,548,403)	(60,232,204)	3,316,199	(46,259,075)
Net Operating excluding Rates	(36,794,371)	(39,607,330)	(40,211,443)	(41,041,882)	(830,439)	(29,060,517)
Operating activities excluded						
(Profit) on disposal of assets	(257,168)	(241,185)	(241,185)	(241,185)	0	(210,304)
Loss on disposal of assets	18,669	207,112	207,112	207,112	0	82,228
Assets expensed during the year	298,908	0	0	0	0	0
Less: Fair value adjustments to financial assets at amortised cost	(4,101)		0	0	0	0
Less: Change in accounting policy	(137,472)		0	0	0	0
Movement in deferred pensioner rates (non-current)	(2,740)	0	0	0	0	18,263
Movement in employee benefit provisions (non-current)	45,974	0	0	0	0	0
Depreciation and amortisation on assets	11,361,321	11,191,787	11,717,502	11,717,502	0	8,818,523
Movement in Joint Venture Operations	(139,905)	0	0	0	0	0
Profit/loss on Assets Held for Sale - TPRC Joint Venture	(414,744)	0	(250,000)	(250,000)	0	0
Movement in Infringement Debtors provisions (non-current)	196,072	0	0	0	0	0
	10,964,814	11,157,714	11,433,429	11,433,429	0	8,708,710
Amount attributable to operating activities	(25,829,557)	(28,449,616)	(28,778,014)	(29,608,453)	(830,439)	(20,351,807)
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	1,709,727	1,843,230	1,573,978	1,470,228	(103,750)	873,347
Proceeds from disposal of assets	330,530	555,000	555,000	555,000	0	391,607
Proceeds from Joint Ventures	333,333	0	250,000	250,000	0	0
Purchase of property, plant and equipment	(3,094,902)	(7,477,716)	(6,628,463)	(5,769,008)	859,455	(3,512,482)
Purchase and construction of infrastructure	(5,165,507)	(7,297,661)	(6,589,378)	(5,369,017)	1,220,361	(3,598,753)
Amount attributable to investing activities	(5,886,819)	(12,377,147)	(10,838,863)	(8,862,797)	1,976,066	(5,846,281)
FINANCING ACTIVITIES						
Repayment of long term borrowings	(948,227)	(6,132,377)	(6,143,961)	(6,143,961)	0	(5,905,318)
Proceeds from new borrowings	0	1,000,000	1,000,000	1,000,000	0	1,000,000
Transfers to reserves (restricted assets)	(2,096,212)	(1,088,515)	(2,165,042)	(3,339,635)	(1,174,593)	(1,740,207)
Transfers from reserves (restricted assets)	945,297	5,597,436	5,419,966	5,445,566	25,600	4,897,287
Amount attributable to financing activities	(2,099,142)	(623,456)	(1,889,037)	(3,038,030)	(1,148,993)	(1,748,238)
Surplus(deficiency) before general rates	(28,291,116)	(35,520,228)	(35,694,736)	(35,698,102)	(3,366)	(22,135,148)
Total amount raised from general rates	34,102,294	35,526,498	35,706,498	35,691,498	(15,000)	35,664,214
Net current assets at June 30 c/fwd - surplus/(deficit)	5,811,178	6,270	11,762	(6,604)	(18,366)	13,529,066

**CITY OF VINCENT
CAPITAL WORKS SCHEDULE 2019/20
BUDGET REVIEW (COVID-19) - ATTACHMENT 4**

Description	31/03/2020	31/03/2020	31/03/2020	Commitment (PO) Balance	Revised Budget 2019/20	Budget Variance	Action	Revised budget comments
	Current Budget 2019/20	YTD Budget 2019/20	YTD Actual 2019/20					
LAND & BUILDING ASSETS								
ADMIN CENTRE								
Solar Photovoltaic Panel System Installation - Administration and Civic Centre	179,201	179,201	170,418	2,430	172,848	6,353	Retain	Works completed.
Administration & Civic Centre Upgrade/Renewals - Workforce Accommodation Upgrade	409,500	325,000	191,651	53,073	409,500	-	No change	Works in progress.
BEATTY PARK LEISURE CENTRE								
Beatty Park Leisure Centre - Risk Renewals	304,349	154,349	281,671	49,854	325,000	20,651	Increase in budget	Works completed.
Solar Photovoltaic Panel System Installation - Beatty Park	73,000	73,000	71,688	-	71,688	1,312	Retain	Works completed.
Beatty Park - Ceiling renewal passive pool slides	60,000	-	-	21,002	45,000	15,000	Retain	Works in progress. \$15k savings
Beatty Park - Landscape renewal passive pool	30,000	-	-	-	-	30,000	Carry forward	Deferred.
Beatty Park - Roof sheet and screw renewal	40,000	40,000	37,378	12,162	37,378	2,622	Retain	Project complete
Beatty Park - Ground floor switchboards and cabling	250,000	60,000	-	12,510	12,510	237,490	Carry forward	Project deferred. Consultant report suggests a top up of \$500K for renewal works will be required next year.
Beatty Park - Replacement of gym carpet	80,000	70,000	-	8,555	80,000	-	No change	Works in progress.
Beatty Park - Replacement of studio 2 carpet	30,000	30,000	28,320	-	28,320	1,680	Retain	Project completed.
LIBRARY								
Library - Reception Desk Fit-Out Renewal	500	500	1,986	-	1,986	1,486	Increase in budget	Project deferred.
Co-location of reception to library	200,000	200,000	204,927	4,036	200,891	891	Increase in budget	Works completed.
DEPARTMENT OF SPORTS AND RECREATION								
Carpet Replacement - DSR	28,180	28,180	28,180	-	28,180	0	Retain	Works completed
Sub water meter installation - DSR	25,000	25,000	29,682	-	29,682	4,682	Increase in budget	Works completed
MISCELLANEOUS								
Mt Hawthorn main hall Renewal/Upgrade	200,000	125,000	198,516	-	198,516	1,484	Retain	Project completed.
Mt Hawthorn - Additional Flooring	20,000	20,000	40,100	-	40,100	20,100	Increase in budget	\$20K paid as a grant to the Mt Hawthorn Playgroup.
Loftus Recreation Centre - Change room upgrade	184,000	80,000	3,000	-	184,000	-	No change	Works commencing in April 2020
Charles Veryard - Change Room Renewal/Upgrade	50,000	50,000	50,249	-	50,249	249	Increase in budget	Works completed.
Leederville Oval Stadium - Electrical renewal - 3 boards	130,000	130,000	12,750	-	12,750	117,250	Carry forward	Project deferred.
Loftus Community Centre - Ceiling Fabric and Lighting Renewal	-	-	2,000	-	-	-	-	-
Air Conditioning & HVAC Renewal - Depot	75,000	75,000	-	70,740	75,000	-	No change	Works in progress.
Air Conditioning & HVAC Renewal - Belgravia Leisure	96,000	5,000	-	-	96,000	-	No change	Works in progress.
Air Conditioning & HVAC Renewal - Menzies Pavilion	10,000	-	-	-	10,000	-	No change	Works in progress.
Air Conditioning & HVAC Renewal - Mt Hawthorn main hall	49,000	49,000	53,188	-	53,188	4,188	Increase in budget	Works completed.
North Perth bowling club-removal of ACM and reinstatement of soffit	45,000	15,000	-	42,662	45,000	-	No change	Works in progress.
Public Toilet - Hyde park east - renewal	95,000	-	-	-	95,000	-	No change	Works to be completed this financial year.
Roof Renewal - Menzies Pavilion	51,000	51,000	1,804	-	-	51,000	Retain	Project identified as a saving.
Roof Renewal - Depot	-	-	-	-	-	-	No change	-
FOR LAND & BUILDING ASSETS	2,714,730	1,785,230	1,407,507	268,951	2,302,785	411,945		
INFRASTRUCTURE ASSETS								
TRAFFIC MANAGEMENT								
Improved pedestrian crossings at signalised intersections (Walcott St & William St., Bulwer St, Fitzgerald St.)	140,000	-	3,300	2,228	25,000	115,000	Retain	Walcott St & William St going ahead. Bulwer St & Fitzgerald St works not going ahead.
40kph area wide speed zone trial	35,000	35,000	27,610	111,897	35,000	-	No change	Trial in progress.
Intersection Modifications Scarborough Beach Road, Green, Main and Brady Streets	-	-	-	-	-	-	-	-
Minor Traffic Management Improvement Program	85,000	65,000	56,915	3,808	85,000	-	No change	Works in progress

**CITY OF VINCENT
CAPITAL WORKS SCHEDULE 2019/20
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Description	31/03/2020	31/03/2020	31/03/2020	Commitment (PO) Balance	Revised Budget 2019/20	Budget Variance	Action	Revised budget comments
	Current Budget 2019/20	YTD Budget 2019/20	YTD Actual 2019/20					
Alma/Claverton Local Area Traffic Management	50,000	50,000	2,502	385	2,887	47,113	Carry forward	Project deferred.
Britannia Rd Traffic Calming - Seabrook St to Federation St	62,000	62,000	220	-	220	61,780	Retain	Project identified as a saving.
Cliveden and Hunter St Intersection	30,000	30,000	6,040	-	6,040	23,960	Retain	Works completed. Project balance identified as a saving.
Harold and Lord St Intersection	25,000	12,000	-	570	570	24,430	Carry forward	Project deferred.
LOCAL ROADS PROGRAM								
North Perth Public Open Space	-	-	-	-	-	-	-	-
Intersection of Loftus/Vincent Streets	-	-	0	-	-	-	-	-
Norfolk St - North Perth/Mt Lawley - Burt to Monmouth St	110,000	110,000	107,900	-	107,900	2,100	Retain	Works completed.
Blake St - North Perth - Knutsford St to Norham St	51,065	51,065	51,272	-	51,272	207	Retain	Works completed.
East St - Mt Hawthorn - Berryman St to Ashby St	72,000	72,000	71,841	-	71,841	159	Retain	Works completed.
East St - Mt Hawthorn - Ashby St to Anzac Rd	76,000	76,000	75,163	-	75,163	837	Retain	Works completed.
Larne St - Mt Hawthorn - The Boulevard to Matlock St	27,935	27,935	26,195	-	26,195	1,740	Retain	Works completed.
Wylie Pl - Leederville - Oxford to Cul-de-Sac	41,664	41,664	41,664	-	41,664	0	Retain	Works completed.
Egina St - Mt Hawthorn - Anzac Rd to Britannia Rd	33,000	33,000	32,541	-	32,541	459	Retain	Works completed.
Buxton - Mt Hawthorn - Anzac Rd to Britannia Rd	29,000	29,000	28,450	-	28,450	550	Retain	Works completed.
BLACK SPOT PROGRAM								
Intersection Lincoln and Wright Streets Roundabout	5,000	5,000	9,676	4,159	13,835	8,835	Increase in budget	Works completed.
Vincent - Fitzgerald St to Chelmsford Rd	75,000	75,000	2,200	-	75,000	-	No change	Works in progress.
STREETSCAPE IMPROVEMENTS								
Greening (Streetscapes)	205,525	205,525	177,792	3,120	180,912	24,613	Retain	Works completed.
Oxford/Newcastle St Shared Space	-	-	0	-	-	-	-	-
Planned Fitzgerald Street Upgrades	-	-	-	-	-	-	-	-
Streetscape Improvements/Place Making - Miscellaneous Renewals	3,285	3,285	450	16,097	3,285	-	No change	-
Minor streetscape improvements	30,000	22,500	12,555	-	30,000	-	No change	Works in progress.
Barlee St shared space, project initiation, design and construction (staged over 2 yrs)	20,000	20,000	-	-	-	20,000	Retain	Project identified as a saving.
ROADWORKS - REHABILITATION (MRRG PROGRAM)								
William St 2 Way Project	547,336	453,668	276,372	276,102	547,336	-	No change	Works completed.
Newcastle Street, Loftus Street to Charles Street	7,495	7,495	-	11,171	11,171	3,676	Increase in budget	Works completed.
Bulwer St - Beaufort St to Williams St	194,400	194,400	118,539	61,419	194,400	-	No change	Works complete, however, overheads and line marking working pending.
Newcastle St EB - Fitzgerald St to Money St	192,100	192,100	127,788	2,589	192,100	-	No change	Works complete, however, overheads and line marking working pending.
Vincent St - Loftus St to Morrison St	76,700	76,700	73,805	4,432	76,700	-	No change	Works complete, however, overheads and line marking working pending.
Loftus St - Bourke St to Scarborough Beach Rd	619,300	619,300	388,011	24,578	619,300	-	No change	Works complete, however, overheads and line marking working pending.
RIGHTS OF WAY								
Annual review based upon the most recent condition assessment survey	75,000	56,250	38,424	-	75,000	-	No change	Works in progress
ROADS TO RECOVERY								
R2R - Ellesmere St - Mt Hawthorn - Scar Bch to matlock St	132,992	132,992	131,219	-	131,219	1,773	Retain	Works completed.
Summer St- Joel Terrace to Swan River	42,000	-	0	-	42,000	-	No change	Works to commence in April 2020.
Vincent St - Mitchell FW overpass to Leederville P	60,521	-	0	-	60,521	-	No change	Works to commence in April 2020.
SLAB FOOTPATH PROGRAMME								
Golding St - Newcastle St to Old Aberdeen Place	-	-	-	-	-	-	-	-

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	Current Budget 2019/20	YTD Budget 2019/20	YTD Actual 2019/20					
Florence/Carr bike network plan construction	450,000	300,000	-	795	-	450,000	Retain	Project not proceeding.
Footpath upgrade and construction	16,500	16,500	-	-	16,500	-	No change	Works in progress
Footpath - Ellesmere St shared path-stage 4	55,000	55,000	42,821	-	42,821	12,179	Retain	Works completed.
Tactile Indicators Installation Program	12,000	12,000	9,448	-	12,000	-	No change	Works in progress
Charles Street - Footpath Upgrade & Cons	55,000	55,000	35,573	3,182	38,755	16,245	Retain	Works completed
Oxford St - Footpath Upgrade and Const	6,567	6,567	5,249	-	5,249	1,318	Retain	Works completed.
Clieveden St - Footpath Upgrade and Cons	10,000	10,000	8,743	-	8,743	1,257	Retain	Works completed.
Stirling St - Footpath Upgrade and Const	4,500	4,500	4,013	-	4,013	487	Retain	Works completed.
Vincent St - Footpath Upgrade and Const	56,000	56,000	32,279	5,437	56,000	-	No change	Works in progress
Mount Hawthorn Main Hall - Footpath Upgr	6,433	6,433	6,433	-	6,433	1	Retain	Works completed.
Angove St - Footpath Upgrade and Const	25,000	25,000	-	-	25,000	-	No change	Works to commence in April 2020.
BICYCLE NETWORK								
Bike Network Implementation (Loftus Street - Vincent to Richmond St)	67,000	40,000	65,500	-	1,881	65,500	Retain	Works completed.
Bike Parking	-	-	3,268	635	-	-	No change	
DRAINAGE								
Beatty Park Reserve - Drainage Improvements	-	-	-	-	-	-		
Drainage - Britannia Rd Drain Inspection	10,000	10,000	9,458	-	9,458	542	Retain	Works completed.
Minor drainage improvement program	70,000	-	-	-	70,000	-	No change	Works in progress.
Gully Soak-well program	80,000	80,000	48,959	-	55	80,000	No change	Works in progress.
CAR PARK DEVELOPMENT								
The Avenue carpark, stage 1 upgrade lights to LED	30,000	30,000	-	21,175	30,000	-	No change	Works completed. Awaiting invoices.
Frame court carpark, stage 1 upgrade lights to LED	30,000	30,000	7,661	-	7,661	22,339	Retain	Works completed. Project balance identified as saving.
Brisbane St carpark WSUD Project	180,000	180,000	138,879	-	138,879	41,121	Retain	Works completed. Project balance identified as saving.
PARKS AND RESERVES								
Playgrounds for under 4yo	-	-	-	-	-	-		
Public Open Space Strategy Implementation	226,460	70,160	77,763	21,900	99,663	126,797	Carry forward	Works relating to Birdwood Square deferred to 2020/21.
Banks Reserve Master Plan Implementation - Stage 1	686,610	487,000	64,074	555,889	686,610	-	No change	Works in progress.
Central Control Irrigation System	52,000	52,000	58,358	-	58,358	-	Increase in budget	Works completed.
Netball Installation Public Open Space	6,000	6,000	5,572	-	5,572	428	Retain	Works completed.
Greening Plan - Brisbane St carpark redevelopment (stage 2)	200,000	128,000	205,747	250	205,997	-	Increase in budget	Works completed.
Greening Plan - Redfern St	20,000	13,000	18,750	-	18,750	1,250	Retain	Works completed.
Greening Plan - Clieveden St	15,000	8,000	13,271	-	13,271	1,729	Retain	Works completed.
Greening Plan - Sydney St	10,000	1,000	18,340	-	18,340	-	Increase in budget	Works completed.
Greening Plan - Berryman St	10,000	1,000	9,361	-	9,361	639	Retain	Works completed.
Synthetic cricket wicket surfaces replacement - Various Locations	25,000	-	-	-	-	25,000	Carry forward	Project deferred.
Brenthan st reserve - installation of pathways (greenway link)	80,000	80,000	110,592	-	110,592	-	Increase in budget	Works completed.
Blackford st reserve - replace playground rubber soft fall	25,000	25,000	25,728	-	25,728	-	Increase in budget	Works completed.
Les Lilleyman Reserve - Fencing	50,000	-	50,752	-	50,752	-	Increase in budget	Works completed.
Lynton Street Park Upgrade	25,000	25,000	3,994	3,910	25,000	-	No change	Works in progress
Leederville Oval - Various assets renewal work	245,000	220,000	175,042	12,698	187,740	57,261	Transfer savings to Reserve	Works completed.
Eco Zoning - Brentham St reserve	30,000	30,000	4,703	-	4,703	25,297	Carry forward	Project deferred.
Axford Park Redevelopment	-	-	-	-	-	-		
PARKS FURNITURE								

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	Current Budget 2019/20	YTD Budget 2019/20	YTD Actual 2019/20	Commitment (PO) Balance	Revised Budget 2019/20	Budget Variance		
Gladstone St reserve - replace electric BBQ	15,000	-	11,768	-	11,768	3,232	Retain	Works completed.
Fencing - Beatty park reserve - replacement bollard fencing	42,000	42,000	41,483	-	41,483	517	Retain	Works completed.
Fencing - Keith frame reserve - replacement bollard fencing	-	-	-	-	-	-	Retain	
Fencing - Leake/Alma reserve - replacement pine-log fencing	21,000	21,000	20,294	-	20,294	706	Retain	Works completed.
Fencing - Birdwood square - replacement chain wire fencing	45,000	45,000	42,310	-	42,310	2,690	Retain	Works completed.
Hyde park - replacement of existing high pressure sodium park lights with LED (stage 2 of 2)	50,000	50,000	49,784	-	49,784	216	Retain	Works completed.
PLAYGROUND EQUIPMENT								
Playground Equipment - Forrest park - replace exercise equipment	66,000	66,000	-	-	-	66,000	Carry forward	Project deferred.
RETICULATION								
Reticulation - Aukland/Hobart st reserve - upgrade irrigation system	50,000	-	1,400	-	1,400	48,600	Carry forward	Project deferred.
Reticulation - Robertson park reserve - replace irrigation cubicle	15,000	15,000	12,200	-	12,200	2,800	Retain	Works completed
Reticulation - Brisbane/Wase st reserve - replace irrigation cubicle	7,000	-	9,099	-	9,099	2,099	Increase in budget	Works completed
STREET FURNITURE								
Bike parking	-	-	-	-	-	-		
Bus Shelters - Replace & Upgrade	-	-	-	-	-	-		
Bus Shelter Replacement	52,000	35,000	29,179	-	29,179	22,821	Retain	Works completed.
Upgrade lighting at Oxford st/Anzac Rd roundabout	12,000	12,000	220	9,060	12,000	-	No change	Works in progress.
Street Lighting - Kadina, Albert St and Tay Place, North Perth	50,000	50,000	43,172	4,767	50,000	-	No change	Works in progress.
MISCELLANEOUS								
Install Recycling Bins in Public Areas	-	-	-	-	-	-		
Laneway Lighting Program (Right of Way)	84,990	84,990	86,654	-	86,654	1,664	Increase in budget	Works completed.
Laneway Lighting Between Fairfield st & Oxford st, leederville. Laneway	13,750	13,750	1,807	-	2,000	11,750	Retain	Works completed.
Laneway Lighting Between Pennant st and Coronation st North Perth	13,750	13,750	13,750	-	13,750	-	Retain	Works completed.
Laneway 3	13,750	13,750	-	-	-	13,750	Retain	Project not going ahead.
Laneway 4	13,750	13,750	7,128	-	7,128	6,622	Retain	Works completed.
FOR INFRASTRUCTURE ASSETS	6,589,378	5,298,029	3,519,019	1,160,318	5,369,017	1,220,361		
PLANT & EQUIPMENT ASSETS								
LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME								
Light Fleet - Annual Changeover	680,500	680,500	527,505	65,793	630,500	50,000	Retain	Savings identified from deferring the purchase of two vehicles.
MAJOR PLANT REPLACEMENT PROGRAMME								
Single Axle Truck (Flocon)	215,000	215,000	214,557	-	214,557	443	Retain	Truck delivered.
Single Axle Truck (Parks Mowing Operations)	129,000	129,000	128,602	-	128,602	398	Retain	Truck delivered.
Replace Existing Rear Loader (Rubbish Truck)	392,368	392,368	168	400,157	392,368	-	No change	Truck to be delivered in May 2020.
Replace Existing Side Loader (Rubbish Truck)	420,668	420,668	420,333	-	420,333	335	Retain	Truck delivered.
Ride on Mower	35,000	35,000	33,227	-	33,227	1,773	Retain	Mower delivered.
Single Axle Tipper Truck	170,000	170,000	-	138,482	145,000	25,000	Retain	Truck to be delivered in May 2020.
Gang Mower	55,000	55,000	12,000	-	12,000	43,000	Retain	Mower delivered.
Road Sweeper	380,000	380,000	731	-	-	380,000	Carry forward	Carry forward to 2020/21.
Single Axle Truck	80,000	80,000	-	85,332	80,000	-	No change	Delivery due in April 2020.
MISCELLANEOUS								
Water and Energy Efficiency Initiatives	115,000	100,000	109,815	-	115,000	-	No change	Works in progress.

**CITY OF VINCENT
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	Current Budget 2019/20	YTD Budget 2019/20	YTD Actual 2019/20					
Beaufort Street CCTV Network Upgrade	305,510	305,510	233,241	2,407	305,510	-	No change	Works in progress.
Relocate UMS supply for the CCTV Camera in Oxford street	20,000	20,000	22,313	-	22,313	-	2,313 Increase in budget	Works completed.
Parking Sensors Pilot Project	51,410	51,410	-	46,620	51,410	-	No change	Works in progress.
TOTAL EXPENDITURE FOR PLANT & EQUIPMENT ASSETS	3,049,456	3,034,456	1,702,492	738,790	2,550,820	498,636		
<u>FURNITURE & EQUIPMENT ASSETS</u>								
ADMINISTRATION & CIVIC CENTRE								
INFORMATION TECHNOLOGY								
Replacement of CARs system	28,148	28,148	9,698	-	11,826	16,322	Retain	Project balance identified as a saving.
Upgrade of IT Firewall	41,029	41,029	1,065	-	1,065	39,964	Retain	Project balance identified as a saving.
Upgrade IT Network Remote Access Facility	48,119	27,005	-	-	-	48,119	Transfer to OPEX	Transfer of \$48,119 to IT Consultancy budget (OPEX)
Online Lodgement of Applications	5,000	5,000	-	-	16,163	-	11,163 Increase in budget	Increased due to Civica imposing costs from 2018
Backup Server	35,000	35,000	-	-	-	35,000	Retain	Project balance identified as a saving.
Renew Switches	35,000	35,000	-	-	-	35,000	Transfer to OPEX	Transfer \$35,000 to IT Consultancy budget (OPEX).
Wi-Fi Installation	13,975	13,975	19,065	-	19,065	-	5,090 Increase in budget	Overrun due to cost of all 4 CoV sites.
ICT Strategy Implementation	140,000	140,000	5,259	23,921	58,804	81,196	Carry forward	Various projects carried forward.
Disc for Storage System	9,900	9,900	9,900	-	9,900	-	Retain	Works completed
MARKETING & COMMUNICATIONS								
Mount Lawley/ Highgate Town Centre Streetscape Upgrades	75,000	75,000	49,922	-	50,000	25,000	Retain	Works completed.
Public Art Project	200,000	150,000	-	-	-	200,000	Retain	Funds to be utilised for COVID-19 Art relief purposes.
COV-ID19 Artwork relief project	-	-	-	-	525,600	-	525,600 New project	Funds to be utilised for COVID-19 Art relief purposes.
MISCELLANEOUS								
Purchase of portable water fountain/refill station	7,000	7,000	6,140	-	6,140	860	Retain	Works completed.
Install colour change LED up-lights for Albert square Ficus tree	12,000	12,000	9,120	-	9,120	2,880	Retain	Works completed.
Install additional Christmas tree lights in large spotted gum inter. Carr place and Newcastle	10,000	10,000	8,614	-	8,614	1,386	Retain	Works completed.
Installation of public recycling stations	5,000	-	-	-	-	5,000	Retain	Project balance identified as saving.
Miscellaneous Assets Renewal	199,106	100,000	120,055	7,601	199,106	-	No change	Works in progress.
TOTAL EXPENDITURE FOR FURNITURE & EQUIPMENT ASSETS	864,277	689,057	238,837	31,522	915,403	51,126		
TOTAL CAPITAL EXPENDITURE	13,217,841	10,806,772	6,867,856	2,199,580	11,138,025	2,079,816		

CITY OF VINCENT
 BUDGET REVIEW (COVID-19)
 CASH BACKED RESERVES
 ATTACHMENT 5



Reserve Particulars	March review		May review		March review		May review		March review		May review	
	Budget	Current Budget	Proposed Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
	Opening	Transfers	Transfers	Interest	Interest	Transfers	Transfers	Closing	Closing	Closing	Closing	Closing
	Balance	to Reserve	to Reserve	Earned	Earned	from Reserve	from Reserve	Balance	Balance	Balance	Balance	Balance
	01/07/2019	30/06/2020	30/06/2020	30/06/2020	30/06/2020	30/06/2020	30/06/2020	30/06/2020	30/06/2020	30/06/2020	30/06/2020	30/06/2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Sustainability Reserve	4,198,844	250,000	1,450,000	106,956	66,860	(374,349)	(374,349)	4,181,452	5,341,355			
Beatty Park Leisure Centre Reserve	99,278	0	0	2,681	1,926	0	0	101,959	101,205			
Cash in Lieu Parking Reserve	1,846,678	30,000	30,000	45,878	32,968	(300,000)	0	1,622,555	1,909,646			
Hyde Park Lake Reserve	156,142	0	0	4,216	3,030	0	0	160,358	159,172			
Land and Building Acquisition Reserve	291,632	(0)	(0)	7,874	5,658	0	0	299,506	297,291			
Leederville Oval Reserve	163,981	(0)	57,261	2,672	1,920	(130,000)	(130,000)	36,653	93,162			
Loftus Community Centre Reserve	31,475	0	4,748	850	611	0	0	32,325	36,834			
Loftus Recreation Centre Reserve	117,941	58,116	51,864	3,184	2,288	0	0	179,241	172,093			
Office Building Reserve - 246 Vincent Street	445,105	0	0	9,318	7,196	(28,181)	(28,181)	426,242	424,120			
Parking Facility Reserve	103,535	(0)	(0)	2,795	2,009	0	0	106,330	105,543			
Percentage For Public Art Reserve	200,000	320,200	320,200	5,400	7,380	(200,000)	(525,600)	325,600	1,980			
Plant and Equipment Reserve	188,701	0	0	3,565	3,562	(170,000)	(170,000)	22,266	22,263			
State Gymnastics Centre Reserve	102,652	8,411	5,561	2,772	1,992	0	0	113,835	110,205			
Strategic Waste Management Reserve	21,962	970,000	970,000	10,718	4,202	0	0	1,002,680	996,164			
Tamala Park Land Sales Reserve	4,258,875	250,000	250,000	58,054	50,218	(4,217,436)	(4,217,436)	349,493	341,657			
Underground Power Reserve	205,930	(0)	(0)	5,560	3,996	0	0	211,490	209,925			
Waste Management Plant and Equipment Reserve	215,632	(0)	(0)	5,822	4,184	0	0	221,454	219,816			
	12,648,362	1,886,727	3,139,635	278,315	200,000	(5,419,966)	(5,445,566)	9,393,438	10,542,431			

