



**COUNCIL MEETING OF  
THE HUME CITY COUNCIL**

**MONDAY, 23 SEPTEMBER 2024**

**7:00PM**

**COUNCIL CHAMBER - HUME GLOBAL LEARNING CENTRE  
BROADMEADOWS**

**OUR VISION:**

*Hume City Council will be recognised as a leader in achieving social, environmental and economic outcomes with a common goal of connecting our proud community and celebrating the diversity of Hume.*

An audio and video recording of this meeting of the Hume City Council will be published to Council's website within two (2) working days.



# HUME CITY COUNCIL

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Notice of a

## COUNCIL MEETING OF THE HUME CITY COUNCIL

to be held on Monday, 23 September 2024

at 7:00pm

at the Council Chamber - Hume Global Learning Centre Broadmeadows (**wholly in person**)

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Attendees:	a: Council	Cr Naim Kurt	Mayor
		Cr Karen Sherry	Deputy Mayor
		Cr Jarrod Bell	
		Cr Trevor Dance	
		Cr Joseph Haweil	
		Cr Chris Hollow	
		Cr Jodi Jackson	
		Cr Jack Medcraft	
		Cr Sam Misho	
		Cr Carly Moore	
		Cr Jim Overend	
	b: Officers	Ms Sheena Frost	Chief Executive Officer
		Ms Rachel Dapiran	Director City Planning and Places
		Ms Kristen Cherry	Act. Director City Services & Living
		Mr Adam McSwain	Director Infrastructure and Assets
		Mr Hector Gaston	Director Customer & Strategy
		Ms Fiona Shanks	Chief People Officer
		Mr Fadi Srour	Chief Financial Officer

## ORDER OF BUSINESS

### 1. ACKNOWLEDGEMENT OF TRADITIONAL OWNERS

Hume City Council would like to acknowledge that we are meeting on Country for which the members and Elders of the Wurundjeri Woi-wurrung people and their forebears have been custodians for many thousands of years. The Wurundjeri Woi-wurrung, which includes the Gunung-Willam-Balluk clan, are the Traditional Custodians of this land. Hume City Council would also like to pay its respects to their Elders, past and present, and to all Aboriginal and Torres Strait Islander peoples who may be here today.

### 2. PRAYER

Hume City's religious diversity strengthens and enriches community life and supports the well-being of the citizens of Hume City. Hume City Council acknowledges the importance of spiritual life and the leadership offered by the Hume Interfaith Network (HIN). In recognition of the religious diversity of residents in Hume City Council has invited the HIN to take responsibility for the opening prayer at Council meetings. This evening's prayer will be led by Bhawna Gupta from the Kali Mata Mandir, Hindu community, on behalf of the HIN.

**3. APOLOGIES****4. DISCLOSURE OF INTEREST**

Councillors' attention is drawn to the provisions of the *Local Government Act 2020* and Council's Governance Rules in relation to the disclosure of conflicts of interests. Councillors are required to disclose any conflict of interest immediately before consideration or discussion of the relevant item. Councillors are then required to leave the Chamber during discussion and not vote on the relevant item.

**5. CONGRATULATIONS AND CONDOLENCES****5.1 PRESENTATION OF AWARD - Departing Director - Fiona Shanks****6. CONFIRMATION OF MINUTES**

Minutes of the Council Meeting of 9 September 2024, including Confidential Minutes.

**RECOMMENDATION:**

**THAT the Minutes of the Council Meeting held on 9 September 2024, including Confidential Minutes, be confirmed.**

**7. PUBLIC QUESTION TIME****8. OFFICER'S REPORTS**

The Mayor will ask the Councillors and gallery at the commencement of this section, which reports they wish to speak to. These reports will then be discussed in the order they appear on the notice paper.

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**9. NOTICES OF MOTION**

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**10. ITEMS TO BE TABLED****11. URGENT BUSINESS****12. DELEGATES REPORTS**



**13. CONFIDENTIAL ITEMS**

The Meeting may be closed to members of the public to consider confidential items.

**RECOMMENDATION:**

**THAT Council close the meeting to the public pursuant to section 66(2) of the *Local Government Act 2020* to consider the following items:**

**8.4 Monthly Capital Works Update**  
***Confidential Attachment – Monthly Capital Report – August 2024***

**13.1 Council Notification of Complaint**

**Item 13.1 is confidential in accordance with Section 3(1)(f) of the Local Government Act 2020 because it is personal information, being information which if released would result in the unreasonable disclosure of information about any person or their personal affairs.**

**14. CLOSURE OF MEETING**

**SHEENA FROST**  
**CHIEF EXECUTIVE OFFICER**

**19/09/2024**

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<b>REPORT NO:</b>	8.1
<b>REPORT TITLE:</b>	Performance Statement 2023/24
<b>SOURCE:</b>	Karen Curson, Senior Lead Integrated Planning & Reporting Andrea Taylor, A/Manager Organisational Performance & Strategy
<b>DIVISION:</b>	Customer & Strategy
<b>FILE NO:</b>	HCC15/412
<b>POLICY:</b>	-
<b>STRATEGIC OBJECTIVE:</b>	3.2: Deliver responsible and transparent governance, services and sustainable assets that respond to community needs
<b>ATTACHMENTS:</b>	1. <i>Performance Statement 2023-24</i> 2. <i>Governance and Management Checklist 2023-24</i>

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**1. SUMMARY OF REPORT:**

- 1.1 This report is to seek ‘in principle’ approval of the Performance Statement 2023/24. The Performance Statement and Local Government Performance Reporting Framework (LGPRF) data have been provided to the Victorian Auditor-General’s Office (VAGO) Auditors and reviewed by the Audit and Risk Committee on 11 September 2024.
- 1.2 Council is required to pass a resolution giving its approval in principle to the Performance Statement prior to submission of the Statement to the Victorian Auditor-General. Council must also authorise two Councillors to certify the statement in its final form after any recommended changes have been made and agreed to by the Auditor General.

**2. RECOMMENDATION:**

- 2.1 That Council resolves to approve in principle the Performance Statement (Attachment One) for the financial year ending 30 June 2024 and note the associated Governance and Management Checklist (Attachment Two).**
- 2.2 That the Mayor, Councillor Naim Kurt and Councillor Carly Moore be authorised to certify the statements in their final form after any recommended changes have been made and agreed to by the Victorian Auditor General.**

**3. LEGISLATIVE POWERS:**

- 3.1 Local Government Act 2020
  - Section 98 – Annual report
  - Section 99 – Preparation of annual report
- 3.2 Local Government (Planning and Reporting) Regulations 2020 & Amendment Regulations 2022
  - Part 4 – Annual Report: Division 2 - Performance statement
  - Schedule 1 – Annual report – Governance and management checklist in report of operations
  - Schedule 2 – Annual report – Service performance indicators in report of operations
  - Schedule 3 – Annual report – Performance indicator in performance statement

**REPORT NO: 8.1 (cont.)**

- Schedule 4 – Budget – Performance indicators

**4. FINANCIAL IMPLICATIONS:**

4.1 The Performance Statement (Attachment One), Governance and Management Checklist (Attachment Two) include prescribed Financial Performance Indicators as required by the LGPRF. There are no additional financial implications arising from this report.

**5. ENVIRONMENTAL SUSTAINABILITY CONSIDERATIONS:**

The provision of Council Services is guided by the strategic direction of the Council Plan 2021-2025 which incorporates Council’s Pathways to Sustainability Framework

**6. CLIMATE CHANGE ADAPTATION CONSIDERATIONS:**

The provision of Council Services is guided by the strategic direction of the Council Plan 2021-2025 which considers mitigating and planning for climate change risks under Theme 2 and Strategic Objective 2.2 with particular focus on minimising Council’s environmental impact.

**7. CHARTER OF HUMAN RIGHTS APPLICATION:**

The draft Performance Statement was developed within the policy context of the *Hume City Council Social Justice Charter (2021)* and the *Charter of Human Rights and Responsibilities Act 2006*.

**8. COMMUNITY CONSULTATION:**

Governance and Management Checklist (Attachment Two) includes Council’s commitment to Community Engagement through the development and maintenance of the Community Engagement Policy and Guidelines. The Performance Statement (Attachment One), includes prescribed indicators collected through the Community Satisfaction Survey and Community Indicators Survey as required by the LGPRF.

**9. DISCUSSION:**

9.1 This report and attachments provide data on the year ending 30 June 2024 in line with the Local Government (Planning and Reporting) Regulations 2020.

9.1.1 Attachment One is the Draft Performance Statement 2023/24 in the format prescribed by Local Government Victoria (LGV). The Act requires that Council’s Annual Report contain an Audited Performance Statement including the prescribed indicators of the LGPRF and results for each indicator. These indicators measure Council’s service performance, financial performance and sustainable capacity.

- (a) For the 2023/24 year, eleven changes have been made across the service and financial indicators and the Governance and Management checklists this includes both new and replacement indicators. This includes three amendments to the Performance Statement including;
  - (i) Satisfaction with Council decisions replaced with satisfaction with community consultation and engagement.
  - (ii) Council planning decisions upheld at VCAT replaced with Planning applications decided within the relevant required time.
  - (iii) Satisfaction with sealed local roads replaced with sealed local roads below the intervention level.

REPORT NO: 8.1 (cont.)

- (b) In accordance with the Local Government (Planning and Reporting) Amendment Regulations 2022 Councils are required to set reporting targets for eight prescribed service and financial measures as part of the yearly budget process. For the 2023/24 year, these targets have been included in the performance statement. Reporting targets take into account both quantitative and qualitative factors and circumstances specific to each service indicator, are reviewed annually.
- 9.1.2 Attachment Two is the Governance and Management Checklist required for the LGPRF and Council’s Annual Report, Information submitted in this checklist is used to determine whether Council has strong governance and management frameworks in place covering community engagement, planning, monitoring, reporting and decision-making.
- 9.2 The Performance Statement 2023/24 and the Governance and Management Checklist is required for the Local Government Performance Reporting Framework (LGPRF), and will be provided to the Auditor General for review once certified by the two Councillors (See Recommendation 2.2)
- 9.3 A report and the attachments (accompanying this report) were provided to the Audit and Risk Committee on 11 September 2024 with the following recommendations:
  - (a) That the Audit and Risk Committee recommend that Council provide in principle approval of the Draft Performance Statement 2023/24, subject to any final changes recommended by the Victorian Auditor-General.
  - (b) That the Audit and Risk Committee note the 2023/24 Governance and Management Checklist, service performance data, indicator results, comparisons to previous year’s results, variance and comments.
- 9.4 Following in principle approval of the Draft Performance Statement, VAGO Auditors will forward the signed Performance Statement 2023/24 to the Victorian Auditor General.
- 9.5 Subject to the clearance arising from a quality review by the Victorian Auditor General. Council will receive the Auditor General’s opinion on the Performance Statement 2023/24.
- 9.6 The Performance Statement will be included in the Annual Report 2023/24 as required by the *Local Government Act 2020*.
- 9.7 Final submission and approval of all Hume City Council’s LGPRF information (including the Governance and Management Checklist and service performance information) to Local Government Victoria is required by 11 October 2024.

**10. CONCLUSION:**

- 10.1 Council has collected and reported information for the preparation and presentation of the Performance Statement 2023/24 and the Governance and Management Checklist including meeting all the requirements of the Local Government Performance Reporting Framework.
- 10.2 The documents have been reviewed by VAGO Auditors and presented to the Audit and Risk Committee on 11 September 2024. The Audit and Risk Committee has recommended to Council that it resolve to approve in principle the Performance Statement for the year ending 30 June 2024 and to authorise two Councillors to certify the statement in its final form.
- 10.3 Following certification, the Performance Statement and Governance and Management Checklist will be provided for inclusion in Council’s Annual Report 2023/24 and submitted to Local Government Victoria.

**REPORT NO: 8.1 (cont.)**

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**Hume City Council**  
**Performance Statement**  
For the year ended 30 June 2024

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**Certification of the Performance Statement**

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In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020.

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Fadi Srour, B.Bus (Acc), CA, AICD

**Principal Accounting Officer**

**Dated:** *(Date)*

In our opinion, the accompanying performance statement of the Hume City Council for the year ended 30 June 2024 presents fairly the results of council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

We have been authorised by the council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify this performance statement in its final form.

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Cr Carly Moore

**Councillor**

**Dated:** *(Date)*

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Cr Naim Kurt

**Mayor**

**Dated:** *(Date)*

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Sheena Frost

**Chief Executive Officer**

**Dated:** *(Date)*

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Audit Report**

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Audit Report**

## **Section 1. Description of municipality**

Hume is a municipality marked by striking contrasts in geography, economy, and cultural diversity. Situated just 15 kilometres north of Melbourne's city centre, Hume City stands out as one of Australia's fastest growing and most culturally diverse communities.

Covering an area of 504 square kilometres, Hume City is a dynamic mix of newly developed and established residential neighbourhoods, significant industrial and commercial zones, and expansive rural areas and parklands.

The city is organised around several key areas: the long-established suburbs of Broadmeadows, Campbellfield, Tullamarine, and Gladstone Park in the southeast; the expanding residential areas of Craigieburn, Greenvale, Mickleham, and Kalkallo in the northeast; and the townships of Sunbury and Bulla in the west.

Melbourne Airport occupies 10 percent of Hume City's total area. The city is also well-connected by major roadways, including the Tullamarine Freeway, Western Ring Road, Hume Highway, and Craigieburn Bypass, with the Calder Freeway running along its western edge. Hume City Council borders the local government areas of Merri-bek, Whittlesea, Brimbank, Macedon Ranges, Melton, and Mitchell.

Hume City boasts a rich history that stretches back over 40,000 years and is situated on the traditional lands of the Wurundjeri Woi-wurrung people, including the Gunung-Willam-Balluk clan. According to the 2021 Census, approximately 1,870 Aboriginal and Torres Strait Islander people live in Hume, making it home to the fifth-largest Indigenous population in Greater Melbourne. Despite the loss of significant cultural knowledge following European settlement, the region remains rich in Aboriginal cultural heritage, with over 700 registered Aboriginal Cultural Heritage Places.

Hume City is one of Australia's fastest-growing communities, with nearly 262,800 residents—a growth of almost 77,900 people over the past decade, ranking it fourth in Victoria for growth. By 2046, the population is projected to reach nearly 411,700, driven by the availability of land for new housing, an affordable housing market, and an influx of overseas migrants.

Over a quarter of the population is under 18 years old, and conversely, around 11% of the population is aged 65 or older. Family households, including couples and one parent families with children, make up nearly 60% of Hume's households, a higher proportion than that observed in Greater Melbourne.

Hume City's diverse community is reflected in its population, with residents hailing from over 170 different countries and speaking more than 155 languages. Approximately 40% of Hume's residents were born overseas, with Hume having the largest population of people born in Turkey in Australia and the second-largest population of those born in Iraq. Between 2016 and 2021, there was significant growth in residents from Nepal, Syria, India, and Pakistan.

Almost half (49%) of Hume City's population speaks a language other than English at home, notably higher than Greater Melbourne's 34%. In some areas, such as Roxburgh Park, Campbellfield, Meadow Heights, Dallas, and Broadmeadows, more than 60% of people speak a language other than English.

Religion plays a significant role in the lives of Hume's residents, with around 74% identifying with a religion. The most common religions in Hume are Catholicism, Islam, Hinduism, Sikhism, and Anglicanism. Hume has the largest Islamic population in Victoria and the third largest in Australia.

Despite its vibrancy, Hume City faces socio-economic challenges. It ranks as the third most socio-economically disadvantaged local government area in Greater Melbourne, based on the ABS SEIFA Index of Disadvantage. The most disadvantaged suburbs in Hume—and the top five across Greater Melbourne with populations over 500—are Broadmeadows, Dallas, Coolaroo, Meadow Heights, and Campbellfield.

Educational attainment in Hume City has improved, with 28.7% of residents aged 25-54 holding a bachelor's degree or higher—up from 20.7% in 2016 but still below Greater Melbourne's 44.9%. Additionally, 16.4% of residents in this age group have a Certificate 3 or 4 level of education, slightly higher than Greater Melbourne's 13.9%.

Hume City is home to more than 26,000 local businesses that employ over 134,000 people. The largest employing industries include Transport, Postal & Warehousing; Manufacturing; Construction; Retail Trade; and Health Care & Social Assistance, which collectively account for two-thirds of local jobs. Two in five employed residents work within Hume City, while over half commute outside the municipality for work.

Hume City also faces challenges with high rates of disengagement, unemployment, and welfare dependency. One in nine young people aged 15-24 are not engaged in employment, education, or training (11.0%), compared to 7.0% in Greater Melbourne. Hume has the second-highest unemployment rate in the state and the highest in Greater Melbourne, with a rate of 7.1% as of March 2024. The top three SA2 regions with the highest unemployment rates in Victoria are all within Hume: Meadow Heights (16.0%), Campbellfield-Coolaroo (15.6%), and Broadmeadows (14.7%).

Reflecting these economic challenges, nearly half (47.0%) of households in Hume City fall into the bottom 40% of the income distribution, compared to 36.6% in Greater Melbourne. This represents the third-highest rate of low-income households in Greater Melbourne.

Over a quarter of Hume's residents (27%) live with a long-term health condition, which is slightly lower than the Greater Melbourne. Additionally, 6.9% of residents require assistance with daily activities due to a long-term health condition, disability, or old age, compared to 5.5% in Greater Melbourne. This places Hume as the third highest in terms of need for daily assistance among metropolitan local government areas.

## Section 2 Service performance indicators

For the year ended 30 June 2024

### Results

Service / Indicator / Measure [Formula]	2021	2022	2023	2024		Comment
	Actual	Actual	Actual	Target as per budget	Actual	
<b>Aquatic Facilities Utilisation</b> <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	2.44	3.15	4.94	N/A	4.99	The use of aquatic facilities continues to rise following COVID closure years. Over the past 12 months the estimated residential population have increased by 10,000 and visits to aquatic facilities have increased by over 62,000
<b>Animal Management Health and safety</b> <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100%	100%	100%	N/A	100%	Successfully prosecuted all animal management cases referred to court.

**Results**

	2021	2022	2023	2024		Comment
				Target as per budget	Actual	
<b>Service / Indicator / Measure</b> [Formula]	Actual	Actual	Actual	Target as per budget	Actual	
<b>Food Safety</b> <b>Health and safety</b> <b>Critical and major non-compliance outcome notifications</b> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	98.00%	100.00%	99.42%	N/A	100.00%	Council's response to major-critical non-compliances has increased to 100% for 2023/24. This is due to a continued focus that ensures staff actively respond to critical and major non-compliance notifications in a timely manner.
<b>Governance</b> <b>Consultation and engagement</b> <b>Satisfaction with community consultation and engagement</b> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	56	57	53	55	56	Feedback from community suggests that communication on consultation and engagement opportunities could be improved as well as responsiveness to information provided. Council's engagement activities are provided in person and online, during the 2023/24 year, Council had undertaken 154 consultation and engagement activities and 33,500 unique visitors had accessed Council's community engagement platform.
<b>Libraries</b> <b>Participation</b> <b>Library membership</b> [Number of registered library members / Population] x100	#N/A	#N/A	#N/A	N/A	16.84%	Changes to definitions in active membership have seen an increase from the previous measure of LB4, the new measure reflects that participation in the library service is broader than borrowing physical library items.

**Results**

Service / Indicator / Measure [Formula]	2021	2022	2023	2024		Comment
				Target as per budget	Actual	
<b>Maternal and Child Health (MCH) Participation</b> <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	73.66%	73.36%	74.12%	N/A	73.41%	MCH participation rates have remained steady with only a slight decrease despite workforce pressures statewide. Service innovations including increased outreach, utilising home visits and maternal and child health van as well as staff redirection to meet demand have ensured our community have been able to remain engaged.
<b>Participation in the MCH service by Aboriginal children</b> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	67.25%	76.50%	78.64%	N/A	83.88%	Hume has a designated Aboriginal Engagement Team to provide a multidisciplinary approach to support Aboriginal and Torres Strait Islander peoples, this includes home visits, centre visits and playgroup and have been effective in establishing relationships and trust within the community.
<b>Roads Condition</b> <i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	93.44%	98.70%	98.73%	90.00%	98.99%	Resurfacing work that has occurred through the year has ensured that the proportion of roads outside intervention levels has remained relatively unchanged.



Results

Service / Indicator / Measure [Formula]	2021	2022	2023	2024		Comment
				Target as per budget	Actual	
<b>Statutory Planning</b> <b>Service standard</b> <i>Planning applications decided within required time frames</i> [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	Actual 51.31%	Actual 41.73%	Actual 44.73%	Target as per budget 45.00%	Actual 50.18%	Benefits from improvement projects across the department in the last two years are becoming realised. A departmental focus on improved reporting allows for better focus on at-risk applications and to target specific timeframes to improve overall turn around times.
<b>Waste Management</b> <b>Waste diversion</b> <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	Actual 34.92%	Actual 35.13%	Actual 34.06%	Target as per budget 35.00%	Actual 31.73%	Total weight of garbage, recycling and green waste has had a slight decrease from 2022-23 despite an increase in scheduled bin lifts by over 200 thousand, contributing factors to this decrease are: the introduction of Container Deposit Scheme and the overall reduction in consumer packaging. In addition, through the audit process a adjustment has been made to the reporting on recycling contamination rate that is more accurately reflects actual tonnage amounts.

### Section 3. Financial performance indicators

For the year ended 30 June 2024

	Results					Forecasts			Material Variations and Comments
	2021	2022	2023	2024	2025	2026	2027	2028	
<b>Dimension / Indicator / Measure</b>	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	
<b>Efficiency</b>									
<b>Expenditure level</b> <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$3,327.13	\$3,501.80	\$3,959.69	\$3,823.00	\$4,157.22	\$4,033.18	\$4,103.54	\$4,353.25	
<p><b>Material Variations and Comments</b></p> <p>This ratio is higher than target was caused by:</p> <ol style="list-style-type: none"> <li>1. increased expenditure was directed towards the landfill management including the additional EPA levy paid for the clean soil brought to the Sunbury Landfill site that utilized for the interim capping;</li> <li>2. an extra \$10.38 million has been included into the "Materials and Services" category, resulting from the increase in the landfill provision attributed to early closure of the Sunbury landfill;</li> <li>3. the cost of agency staff used as temporary resources to backfill vacant positions during the recruitment process;</li> <li>4. price escalations in materials and services;</li> <li>5. higher depreciation expenses due to an increase in the total value of infrastructure assets as a result of the 2022/23 revaluation and new assets brought on from the 2022/23 capital works program and contributed assets;</li> <li>6. an one-off amortisation of the remaining air-space intangible asset for the Sunbury landfill due to its early closure.</li> </ol> <p>The ratio for 2024/25 is expected to decrease compared to 2023/24, primarily due to the exclusion of several one-time expenditures related to the Sunbury landfill in 2023/24. These expenditures include EPA levies for soils used in interim capping, an increase in landfill provisions, and the write-off of the remaining airspace intangible asset at the Sunbury landfill.</p>									

Dimension / Indicator / Measure	Results						Forecasts			Material Variations and Comments
	2021	2022	2023	2024		2025	2026	2027	2028	
	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
<b>Revenue level</b> Average rate per property assessment [Sum of all general rates and municipal charges / Number of property assessments]	\$1,999.46	\$2,013.24	\$1,990.82	N/A	\$1,633.82	\$1,676.93	\$1,715.44	\$1,766.10	\$1,807.20	The decrease in the ratio is attributable to the new classification, which has separated the Waste Management charge from the General Rates starting this year. When the Waste Management charge is included for comparison purposes, the ratio actually increases by 4.1%, which aligns with the annual rate caps increase and the continued growth throughout the municipality.
<b>Liquidity</b> <b>Working capital</b> Current assets compared to current liabilities [Current assets / Current liabilities] x100	426.03%	485.05%	461.85%	507.94%	423.58%	379.17%	313.66%	267.74%	201.08%	This ratio is expected to decline over the next four-year forecast period due to a significant capital works program, which is anticipated to considerably reduce the cash balance and, consequently, the current assets balance at year-end.

Dimension / Indicator / Measure	Results					Forecasts				Material Variations and Comments
	2021	2022	2023	2024		2025	2026	2027	2028	
	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
<b>Unrestricted cash</b> <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	17.65%	-84.63%	-155.06%	N/A	-16.22%	105.95%	35.76%	-41.25%	-56.80%	
<b>Material Variations and Comments</b>										
1. The increase in the ratio is primarily due to the rise in the cash balance, excluding term deposits. 2. As of 30 June 2024, \$115 million is held in term deposits (compared to \$325 million on 30 June 2023). These deposits are classified as other financial assets, not cash, because their terms exceed 90 days. 3. If term deposits were included, the unrestricted cash balance would be \$100.13 million as of 30 June 2024 (compared to \$173.32 million as of 30 June 2023). 4. The revised ratio would be 106.31% as of 30 June 2024 (down from 177.41% as of 30 June 2023). 5. The ratio decreases by 40% due to substantial capital works expenditure exceeding \$149 million this year, significantly reducing the total cash and term deposits at the 30 June 2024 closing balance compared to 2023. 6. Over the next four years, this ratio is expected to decline due to a substantial capital works program, which is projected to notably reduce the cash balance.										

Dimension / Indicator / Measure	Results						Forecasts				Material Variations and Comments
	2021	2022	2023	2024		2025	2026	2027	2028		
	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts		
<b>Obligations Loans and borrowings</b> Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100	0.00%	0.00%	0.00%	N/A	0.00%	0.00%	0.00%	0.00%	0.00%		
<b>Loans and borrowings repayments compared to rates</b> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	0.00%	0.00%	0.00%	N/A	0.00%	0.00%	0.00%	0.00%	0.00%		

	Results						Forecasts				Material Variations and Comments
	2021	2022	2023	2024		2025	2026	2027	2028		
<b>Dimension / Indicator / Measure</b>	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts		
<b>Indebtedness</b> Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100	16.82%	21.07%	31.10%	N/A	32.39%	24.71%	22.64%	20.62%	18.21%		

Dimension / Indicator / Measure	Results						Forecasts			Material Variations and Comments
	2021	2022	2023	2024		2025	2026	2027	2028	
	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
<b>Asset renewal and upgrade</b> Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x100	74.66%	66.89%	84.15%	100.44%	85.27%	132.96%	136.91%	130.16%	88.69%	<p>The 2023/24 actual performance fell short of the target due to the following reasons:</p> <ol style="list-style-type: none"> <li>Over \$10.4 million in expenditures from the Capital Works program were expensed because the related assets did not meet the Council's asset capitalisation criteria or accounting standards requirements.</li> <li>Depreciation expenses were higher than budgeted, driven by an increase in the total value of infrastructure assets from the 2022/23 revaluation and the addition of new assets from the 2022/23 capital works program and contributed assets.</li> </ol> <p>This ratio is expected to increase over the next three years due to a higher capital works program focused on renewal and upgrade projects, but it will drop in 2027/28 following the completion of the ERP system upgrade, anticipated in 2026/27.</p>

Dimension / Indicator / Measure	Results					Forecasts			Material Variations and Comments	
	2021	2022	2023	2024		2025	2026	2027		2028
	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts		Forecasts
<b>Operating position Adjusted underlying result</b> Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	5.26%	2.19%	-2.34%	N/A	-10.58%	2.47%	3.30%	5.81%	1.49%	
<p><b>Material Variations and Comments</b></p> <p>The decrease in the adjusted underlying surplus mainly due to the increase in Council total expenses in 2023/24 compared to 2022/23. The expense increase was caused by:</p> <ol style="list-style-type: none"> <li>the rise in employee expenses, which can be attributed to various factors including increases from the Enterprise Bargaining Agreement (EBA), changes in the organisation's structure, roles, and responsibilities. Additionally, there are mandatory increases in Superannuation Guarantee Contributions (SGC) and higher Workcover insurance costs;</li> <li>the cost of agency staff used as temporary resources to backfill vacant positions during the recruitment process;</li> <li>price escalations in materials and services;</li> <li>the increase in maintenance cost for Parks and Open Spaces, linked to the growth of subdivisions within the municipality. As new residential areas are developed, additional maintenance is required for the associated parks and open spaces.</li> </ol> <p>The adjusted underlying surplus will improve over the next 4-year forecast period primarily due to</p> <ol style="list-style-type: none"> <li>Revenue increase from Municipality growth: anticipated growth within the municipality is expected to fuel an increase in revenue. This growth is projected to lead to higher income streams derived from various sources such as Rates, developer monetary contributions, user fee and statutory fee income. The expanding population and economic activity within the municipality will contribute to these enhanced revenue streams.</li> <li>Efficient expenditure management: the rate of expenditure escalation is forecasted to be lower than the pace of revenue growth.</li> </ol> <p>These combined efforts to drive revenue growth and manage expenditure with precision are expected to result in an improved adjusted underlying surplus over the upcoming forecast period.</p>										



Dimension / Indicator / Measure	Results					Forecasts				Material Variations and Comments
	2021	2022	2023	2024		2025	2026	2027	2028	
<b>Stability</b>				Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
<b>Rates concentration</b> Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue] x100	62.33%	61.15%	56.07%	60.00%	61.14%	59.55%	59.28%	58.46%	59.25%	
<b>Rates effort</b> Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.37%	0.36%	0.30%	N/A	0.32%	0.33%	0.33%	0.34%	0.34%	

### Section 4. Sustainable capacity indicators

For the year ended 30 June 2024

#### Results

Indicator / Measure [Formula]	Results					Comment
	2021	2022	2023	2024		
<b>Population</b> Expenses per head of municipal population [Total expenses / Municipal population]	Actual \$1,273.72	Actual \$1,373.82	Actual \$1,580.54	Actual \$1,648.53		
<b>Infrastructure per head of municipal population</b> [Value of infrastructure / Municipal population]	Actual \$9,460.46	Actual \$9,553.34	Actual \$11,001.61	Actual \$12,017.37		The increase is due to: 1. the addition of new infrastructure assets from the Capital Works program and contributed assets from developers. 2. an increase in the total infrastructure value resulting from the annual revaluation, reflecting the rise in non-residential construction costs observed across the entire local council industry.

**Results**

	2021	2022	2023	2024	Comment
<b>Indicator / Measure</b> [Formula]					
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	Actual 170.57	Actual 168.36	Actual 171.80	Actual 174.83	This measure remains consistent with previous years in line with population growth.
<b>Own-source revenue</b> <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,013.66	\$1,053.71	\$1,127.48	\$1,193.00	

<b>Results</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>Comment</b>
<b>Indicator / Measure</b> [Formula]	Actual	Actual	Actual	Actual	
<b>Recurrent grants</b> <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$233.37	\$235.13	\$308.32	\$226.79	The decrease is attributed to the advance payment of the 2023/24 VCG Grant funding received in 2022/23 and lower than expected Home Care Packages funding that provides assistance and services to elderly individuals who want to remain in their homes rather than move into aged care facilities.
<b>Disadvantage</b> <i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	2.00	2.00	1.00	1.00	This index score is a decile score and is calculated once every 5 years with the most recent being conducted during the COVID pandemic in 2021. This indicator combines census data from income, education, employment, occupation, housing and family structure. The COVID pandemic had a significant impact on the Hume community that resulted in an increase in disadvantage compared with the 2016 result.

<b>Results</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>Comment</b>
<b>Indicator / Measure</b> [Formula]	Actual	Actual	Actual	Actual	
<b>Workforce turnover</b> <i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	7.4%	12.8%	11.8%	9.0%	The rate has decrease from 2022/23 however, this is still within the expected range.

## **Section 5. Notes to the accounts**

### **5.1. Basis of preparation**

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed, service performance, financial performance and sustainable capacity indicators and measures together with a description of the municipal district and an explanation of material variations in the results and notes to the accounts. This statement has been prepared to meet the requirements of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from council information systems or from third parties (e.g. Australian Bureau of Statistics).

The performance statement presents the actual results for the current year and the previous three years, along with the current year’s target, if mandated by the *Local Government (Planning and Reporting) Regulations 2020*. Additionally for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2024-25 to 2027-28 by the council's financial plan.

The *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

**5.2. Definitions**

<b>Key term</b>	<b>Definition</b>
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
adjusted underlying revenue	means total income other than: <ul style="list-style-type: none"> <li>• non-recurrent grants used to fund capital expenditure; and</li> <li>• non-monetary asset contributions; and</li> <li>• contributions to fund capital expenditure from sources other than those referred to above</li> </ul>
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the <i>Food Act 1984</i>
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the <i>Road Management Act 2004</i>
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

### **5.3. Other Matters**

#### **Overview of 2024**

Hume City Council's story continues to be one of growth, particularly in the north of the municipality. In line with this continued growth is a record capital works investment of over \$149.2 million, spent on community facilities, roads, footpaths, parks and reserves. At the same time Council has continued to look at ways to better support our community with the cost-of-living crisis.

In October 2023, Hume, Mitchell and Whittlesea councils held a historic joint council meeting to formalise a Regional Partnership to progress advocacy and planning of the Cloverton Metropolitan Activity Centre. In February 2024, the Minister for Local Government approved new electoral boundaries which will come into effect in the October 2024 elections.



## Governance and management checklist

The following are the results in the prescribed form of council's assessment against the prescribed governance and management checklist.

Governance and Management Items	23-24 Assessment	
1. <b>Community engagement policy</b> (policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act Date of adoption: 22 February 2021 Re-adopted: 15 March 2022	✓
2. <b>Community engagement guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	Date of commencement of current guidelines: 27 June 2011	✓
3. <b>Financial Plan</b> (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act Date of adoption: 25 October 2021	✓
4. <b>Asset Plan</b> (plans under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act Date of adoption: 14 June 2022	✓
5. <b>Revenue and Rating Plan</b> (plan under section 93 of the Act setting out the rating structure of council to levy rates and charges)	Adopted in accordance with section 93 of the Act Date of adoption: 26 June 2023	✓
6. <b>Annual budget</b> (plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required)	Adopted in accordance with section 94 of the Act Date of adoption: 24 June 2024	✓
7. <b>Risk policy</b> (policy outlining council's commitment and approach to minimising the risks to council's operations)	Date of commencement of current policy: 27 April 2020	✓
8. <b>Fraud policy</b> (policy outlining council's commitment and approach to minimising the risk of fraud)	Date of commencement of current policy: 17 December 2018	✓

<b>Governance and Management Items</b>	<b>23-24 Assessment</b>	
<p>9. <b>Municipal emergency management planning</b> (participation in meetings of the Municipal Emergency Management Planning Committee)</p>	<p>Municipal Emergency Management Planning Committee (MEMPC) meetings attended by one or more representatives of Council (other than the chairperson of the MEMPC) during the financial year</p> <p>Dates of MEMPC meetings attended:</p> <p>9 August 2023            7 December 2023            7 April 2024</p>	<p>✓</p>
<p>10. <b>Procurement policy</b> (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)</p>	<p>Adopted in accordance with section 108 of the Act</p> <p>Date of adoption: 15 November 2021.</p>	<p>✓</p>
<p>11. <b>Business continuity plan</b> (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)</p>	<p>Date of commencement of current plan: 16 November 2023</p>	<p>✓</p>
<p>12. <b>Disaster recovery plan</b> (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)</p>	<p>Date of commencement of current plan: 12 April 2024</p>	<p>✓</p>
<p>13. <b>Complaint policy</b> (policy under section 107 of the Act outlining Council's commitment and approach to managing complaints)</p>	<p>Developed in accordance with section 107 of the Act .</p> <p>Date of commencement of current policy: 24 June 2024.</p>	<p>✓</p>
<p>14. <b>Workforce plan</b> (plan under section 46 of the Act outlining Council's commitment and approach to planning for current and future workforce requirements)</p>	<p>Developed in accordance with section 46 of the Act</p> <p>Date of commencement of current plan: 1 July 2021</p>	<p>✓</p>
<p>15. <b>Payment of rates and charges hardship policy</b> (policy outlining Council's commitment and approach to assisting ratepayers who are experiencing financial hardship or difficulty paying their rates)</p>	<p>Date of commencement of current policy: 28 November 2022</p>	<p>✓</p>

<b>Governance and Management Items</b>	<b>23-24 Assessment</b>	
16. <b>Risk management framework</b> (framework outlining council's approach to managing risks to the council's operations)	Date of commencement of current framework: December 2023	✓
17. <b>Audit and Risk Committee</b> (see sections 53 and 54 of the Act)	Established in accordance with section 53 of the Act Date of establishment: 28 August 2020	✓
18. <b>Internal audit</b> (independent accounting professionals engaged by the council to provide analyses and recommendations aimed at improving council's governance, risk and management controls)	Date of engagement of current provider: 15 June 2021	✓
19. <b>Performance reporting framework</b> (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Date of operation of current framework: 1 July 2024	✓
20. <b>Council Plan reporting</b> (report reviewing the performance of the council against the council plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Quarter 4 (2022/23): 28 August 2023 Quarter 1 (2023/24) Report: 27 November 2023 Quarter 2 (2023/24) Report: 26 February 2024 Quarter 3 (2023/24) 27 May 2024	✓
21. <b>Quarterly budget reports</b> (quarterly reports to the Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)	Reports presented to the Council in accordance with section 97(1) of the Act Dates reports presented: Financial Statement (2022/23): 9 October 2023 Quarter 1 (2023/24): 27 November 2023 Quarter 2 (2023/24): 26 February 2024 Quarter 3 (2023/24): 27 May 2024	✓

<b>Governance and Management Items</b>	<b>23-24 Assessment</b>	
<p>22. <b>Risk reports</b>  (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)</p>	<p>Quarterly Risk Update  Date of reports:  28 September 2023  24 November 2023  1 March 2024</p> <p>Strategic Risk Report  Date of report:  1 March 2024</p>	<p>✓</p>
<p>23. <b>Performance reporting</b>  (6-monthly reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)</p>	<p>Local Government Performance Reporting Framework - Six Monthly Report 2023/24 - 12/03/2024  Performance Statement 2022/23 - 9/10/2023</p>	<p>✓</p>
<p>24. <b>Annual report</b>  (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)</p>	<p>Presented at a meeting of the Council in accordance with section 100 of the Act  Date of presentation:  23 October 2023</p>	<p>✓</p>
<p>25. <b>Councillor Code of Conduct</b>  (Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters)</p>	<p>Reviewed and adopted in accordance with section 139 of the Act  Date reviewed:  22 February 2021</p>	<p>✓</p>
<p>26. <b>Delegations</b>  (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act)</p>	<p>Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act  Date of review under section 11(7): 29 October 2021</p>	<p>✓</p>
<p>27. <b>Meeting procedures</b>  (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)</p>	<p>Governance Rules adopted in accordance with section 60 of the Act.  Date Governance Rules adopted:  23 August 2022</p>	<p>✓</p>

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I certify that this information presents fairly the status of council’s governance and management arrangements.

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**Sheena Frost**  
**Chief Executive Officer**

Dated:

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**Cr Naim Kurt**  
**Mayor**

Dated:

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<b>REPORT NO:</b>	8.2
<b>REPORT TITLE:</b>	2023/24 End of Year Financial Statements
<b>SOURCE:</b>	Robert Costa, Manager Finance Andrew Yuan, Coordinator Financial Accounting
<b>DIVISION:</b>	Finance & Governance
<b>FILE NO:</b>	HCC14/401
<b>POLICY:</b>	-
<b>STRATEGIC OBJECTIVE:</b>	3.2: Deliver responsible and transparent governance, services and sustainable assets that respond to community needs
<b>ATTACHMENT:</b>	1. <i>Draft 2023/24 Financial Statements</i>

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**1. SUMMARY OF REPORT:**

- 1.1 The 2023/24 Financial Statements have been completed by officers and provided to the Auditor-General’s Office (VAGO) and were reviewed by the Audit and Risk Committee on Wednesday 11 September 2024.
- 1.2 Council is required to pass a resolution giving its approval in principle to the Financial Statements prior to submission of the report to the Auditor General. Council must also authorise two Councillors to certify the Financial Statements in their final form in accordance with section 99 of the Local Government Act 2020 (the Act) after any recommended changes have been made and agreed to by the Auditor-General. It has been the practice in the past to authorise the Mayor and the Finance Portfolio Councillor to certify the Financial Statements in their final form.
- 1.3 The overall financial position is favourable to budget and all key financial ratios remain strong.

**2. RECOMMENDATION:**

- 2.1 That Council resolves to approve in principle the Financial Statements for the year ended 30 June 2024.**
- 2.2 That the Mayor, Councillor Naim Kurt and Councillor Carly Moore be authorised to certify the Financial Statements in their final form after any recommended changes have been made and agreed to by the Auditor-General.**

**3. LEGISLATIVE POWERS:**

- 3.1 *Local Government Act, 2020*
- 3.2 *Local Government (Planning and Reporting) Regulations, 2020*

**4. FINANCIAL IMPLICATIONS:**

The 2023/24 version of the Local Government Model Financial Report (Model Report) was used to produce Hume City Council’s Financial Statements which represents the preferred presentation of Local Government Victoria.

4.1 Financial Statements:

As outlined in the Financial Statements (attachment 1), Council continues to have a healthy financial position with the key working capital ratio remaining strong.

The attached Comprehensive Income Statement outlines a favourable surplus compared to budget for the financial year.

REPORT NO: 8.2 (cont.)

4.1.1 Income Statement:

- (a) The surplus for the year was \$168.55m against a budget of \$132.47m, a favourable variance of \$36.08m.
- (b) The adjusted underlying result, which reflects Council's operating position after excluding one-off events, capital works funding, and providing a clearer view of revenue and expenditure related to day-to-day services, recorded a deficit of \$8.86m. This represents an unfavourable budget variance of \$9.75m. The variance is primarily due to lower grant income, as a result of the \$17.96m 2023/24 Victorian Grants Commission (VGC) funding being prepaid in 2022/23, and a \$6.84m increase in depreciation expenses, resulting from higher asset values following the 2022/23 revaluation, new assets brought on from the 2022/23 capital works program and contributed assets. These impacts were partially offset by \$8.36m in additional interest income from higher interest rates and \$1.43m in increased rates income due to growth.
- (c) In comparison to budget, major variances are:
  - i. (i) Statutory fees and fines:

\$2.18m favourable variance relating to higher than anticipated subdivisional supervision fees, fire hazard infringements and asset protection permits relating to stormwater drainage.

Offsetting the favourable variance are lower Planning and Building application fees.
  - ii. User fees:

The \$2.31m unfavourable variance is attributed to the closure of the Sunbury landfill, lower than expected utilisation at Council's Childcare centres and lower than expected Home Care Packages being delivered.

Partially offsetting this is an increase in utilisation of Council leisure centres and facilities.
  - iii. Grants – operating:

\$15.1m unfavourable variance is primarily due to:

    - The advance payment of the 2023/24 VGC – Financial Assistance Grant of \$17.96m;
    - Lower than expected Home Care Packages being delivered;
    - This unfavourable variance is partially offset by higher utilisation in preschools and State funding for various programs; and
    - The accounting treatment related to recognition of grant income received in 2022/23 but postponed until 2023/24 due to unmet performance obligations outlined in the funding agreement. These unfulfilled obligations in the prior year necessitated the deferment of income recognition.



REPORT NO: 8.2 (cont.)

iv. Grants – capital:

A \$4.26m favourable variance is attributed to several unbudgeted grants received during the year for the Local Road and Community Infrastructure Phase 4 programs. Additionally, more grant funding was received for the Evans Street, Sunbury multi-deck carpark project, as its delivery is ahead of schedule.

v. Contributions – non-monetary assets:

\$73.91m favourable variance is due to a higher level of developer contributed assets in the form of land, land under roads, roads, footpaths and drainage contributions due to higher development activity in Mickleham, Sunbury, Kalkallo and Greenvale. In 2023/24, Council received contributed assets from 71 subdivisions.

vi. Contributions – monetary:

The \$3.6m unfavourable variance is due to a delay in recognizing developer contributions as not all obligations had been met.

vii. Net gain on disposal of property, plant, equipment and infrastructure:

\$0.26m favourable variance is due to higher gains arising from Council’s fleet sales.

viii. Fair Value adjustments for investment property:

\$1.75m favourable variance is due to the revaluation increment for investment properties being higher than expected.

ix. Interest Income:

\$8.36m favourable variance is due to higher investment interest rates.

x. Other Income:

\$1.95m favourable variance is primarily due to the recoupment of costs incurred relating to storm damage in October 2022.

xi. Employee costs:

\$16.15m favourable variance is as a result of staff vacancies throughout the year, which are offset by an unfavourable variance in agency staff that are used to backfill sick leave and vacant positions (included under materials and services).

xii. Materials and services:

\$34.02m unfavourable variance is primarily due to

- agency staff used to temporarily backfill vacant positions during the recruitment process (It is the practice of Council to budget for a full complement of staff and not for agency staff);
- the additional costs associated with waste disposal gate fees, arising from the diversion of waste to a private landfill as a result of the early closure of the Sunbury landfill;
- an accounting entry of \$10.38m for the landfill provision increase relating to the rehabilitation and aftercare expenditure at the Sunbury landfill due to its early closure.

REPORT NO: 8.2 (cont.)

- price escalations more than budgeted resulting from elevated costs of materials and services due to inflation or market fluctuations.
- capital works expensed relating to assets which either did not meet Council's asset capitalisation threshold or the criteria to be capitalised under the accounting standards, was higher than budgeted.

xiii. Depreciation and amortisation:

\$20.85m unfavourable variance due to a \$15.5m write-off of the airspace intangible asset for the Sunbury landfill resulting from its early closure in 2023/24. Additionally, higher-than-budgeted contributed assets and asset revaluations from 2022/23 have increased the depreciation expense for the 2023/24 financial year.

xiv. Allowance for impairment losses:

\$1.56m unfavourable variance is due to bad debts as all attempts are made to recover outstanding amounts. This variance includes the write-off of Asset Protection infringements that went to Court for dispute.

xv. Financing costs:

\$1.65m unfavourable variance results from an accounting entry for the unwinding interest effect of the net present value (NPV) calculation of future liabilities for landfill rehabilitation and aftercare provisions. The actual unwinding interest expense exceeds the budget due to a higher balance of landfill provision, which is a result of the revaluation conducted at the end of 2022/23 post the 2023/24 budget being prepared.

xvi. Other expenses:

The \$13.76m unfavourable variance is primarily attributed to a one-time EPA levy payment of \$10.32m for extra soil brought into the Sunbury landfill site for interim capping. Additionally, the variance includes the write-off of the remaining written-down value of \$8.16m for infrastructure assets that were renewed during the year, such as roads, open spaces, and footpaths.

In 2023/24, the following write-offs occurred:

- \$4.66m for road reconstructions and asphaltting;
- \$0.56m for open space assets;
- \$1.63m relating to footpath rehabilitation;
- \$0.77m relating to drainage rehabilitation;
- \$0.48m relating to car park assets.

Partially offsetting this is the reduction in EPA levies on waste redirected to alternative landfill sites due to the early closure of the Sunbury landfill (This change is reflected in the additional gate fees included in Materials and Services).

xvii. Reimbursement to developer for LIK/WIK projects:

\$4.98m favourable variance is due to the timing of payments to developers. This reimbursement pertains to the difference between the total value of the land-in-kind (LIK) or work-in-kind (WIK) items

**REPORT NO: 8.2 (cont.)**

provided by developers and the liability of the development contribution levies owed to Council. Council has received cash contributions from other developers to fund this reimbursement. Council expects to make these payments to the developers in 2024/25.

xviii. Payment to ICP developer for land equalization:

\$13.7m favourable variance is due to the timing of payment related to the land equalization payment in the Sunbury ICP. The Infrastructure Contribution Plan (ICP) sets a target percentage for public purpose land contributions for each property in the ICP. Developers that provide a lower percentage of public purpose land must pay an equalisation contribution to Council and conversely a compensation payment is required to be made by Council to the developer(s) that provide a higher percentage of public purpose land than the target specified in the ICP.

4.2 Balance sheet:

4.2.1 Cash and cash equivalents and other financial assets:

Cash and cash equivalents include cash on hand and term deposits with a maturity term less than 90 days. As at 30 June 2024 this equated to \$216.18m. Also, as at 30 June 2024, Council had term deposits of \$115.41m which had a maturity term of greater than 90 days and therefore were classified as other financial assets. In total, cash and term deposits were \$331.59m as at 30 June 2024.

4.2.2 Property, plant, equipment and infrastructure:

During the year the value of these assets increased by \$629.17 million and is primarily due to developer contributed assets of \$173.33m, capital works of \$149.24m, a revaluation increment of \$386.91m less depreciation of \$70.93m, assets written off \$8.16m, asset disposals \$0.43m and a net transfer to investment properties of \$0.78m.

4.2.3 Asset revaluation reserve:

During 2023/24 financial year, Council conducted a full revaluation of land, building and all infrastructure assets including roads, bridges, footpaths, car parks and drainage. In addition, Council also implemented an index-based revaluation on land improvement assets. The cumulative effect of these revaluation efforts resulted in an overall increase of \$386.91m. Refer to the table below for details:

Asset type	Amount increased (\$m)	increase %
Land and Land under Road	162.02	6%
Building	23.37	5%
Land improvements	5.13	3%
Infrastructure assets	196.39	8%
<b>Subtotal</b>	<b>386.91</b>	<b>7%</b>

Valuation of land and buildings were undertaken by a qualified in-house Senior Valuer, Mr Bill Katsianis AAPI, Certified Practising Valuer.

**REPORT NO: 8.2 (cont.)**

Valuation of infrastructure assets has been determined in accordance with a valuation undertaken by Mr. David Fricke, a Professional Engineer (Bachelor of Engineering, Civil) and MBA, Manager Assets.

In relation to valuation methodology, this was noted by the Audit and Risk Committee at the meeting of June 7, 2024 (report number 5.4).

**4.2.4 Provisions – landfill and annual/long-service leave entitlements:**

Note 5.4 in the Financial Statements contains information relating to Council’s provisions for landfill and annual/long-service leave which have increased by \$13.13m in total. The amounts reflect the net present value (NPV) of these provisions, which are impacted by changes in the inflation and discount rates.

In 2023/24, Council approved the early closure of the Sunbury landfill, ahead of its originally projected useful life which was to 2048. As a result of this decision, Council has brought forward the final capping works and associated aftercare activities accordingly.

**4.2.5 Re-statement:**

To ensure the integrity of Council’s asset register, a rolling reconciliation is conducted to verify the completeness and accuracy of the database. This process involves aligning the land assets in the Asset system (asset register) with Council’s GIS, Property and Rating (P&R) system, and the Land Titles Office datasets, including the Plan of Subdivision, with the Titles Office serving as the ultimate source of truth.

Through this reconciliation, discrepancies were identified in both the Land Under Roads (LUR) and land registers. It was found that the contribution of non-monetary assets had been understated in previous years due to these missing assets. The necessary corrections have been made by restating each affected financial statement line item as of 30 June 2023 or 1 July 2023, as appropriate.

As a result, \$109.89m in assets have been added to the 30 June 2023 closing balance. Of this amount, \$83.23m was corrected under the retained earnings balance as of 30 June 2023, and \$26.67m was added to the closing balance for the asset revaluation reserve.

**4.3 Financial ratios:**

**4.3.1** The key financial ratios, as reported in Council’s Performance Statement are within Council’s set financial parameters.

**4.3.2** The key working capital ratio is 4.24:1 which is well above Council’s target of 1.10:1. This ratio indicates that Council has \$4.24 in current assets for every \$1.00 in current liabilities, signifying strong liquidity and the ability to meet its short-term obligations.

**4.4 Cash Flow Statement:**

**4.4.1** The Cash Flow Statement identifies cash at the end of the financial year of \$216.18m. This figure excludes term deposits of \$115.41m with an original maturity over 90 days which are classified as financial assets in the Balance Sheet. Therefore, total cash and term deposits were \$331.59m as at 30 June 2024. This is a \$26.88m favourable variance to budget due to the following factors:

- (a) Favourable net cash generated from operating activities, primarily driven by variances outlined in the Income Statement, including higher-than-expected interest income.
- (b) A delay in payments related to reimbursements to developers for WIK/LIK projects.

**REPORT NO: 8.2 (cont.)**

- (c) The year also commenced with a higher-than-expected overall cash balance.
- (d) Partially offset by higher payments for property, plant, equipment and infrastructure, as several Capital Works projects progressed ahead of schedule. These projects include Evans Street multi-deck carpark in Sunbury, construction of indoor cricket centre at Greenvale Recreation Reserve, development of an athletics track with lighting and associated amenities at Boardman Reserve in Sunbury, and the construction of active open space at Grand Boulevard Reserve in Craigieburn.

**5. ENVIRONMENTAL SUSTAINABILITY CONSIDERATIONS:**

There are no environmental sustainability implications in respect to this report.

**6. CLIMATE CHANGE ADAPTATION CONSIDERATIONS:**

There are no climate change adaptation implications in respect to this report.

**7. CHARTER OF HUMAN RIGHTS APPLICATION:**

The rights protected in the *Charter of Human Rights and Responsibilities Act 2006* were considered and it was determined that no rights are engaged in the recommendations made to Council in this report.

**8. COMMUNITY CONSULTATION:**

Community consultation is not required prior to Council deciding on the recommendation made in this report.

**9. DISCUSSION:**

- 9.1 The Financial Statements are substantially complete and have been provided to VAGO for review.
- 9.2 These Financial Statements are a general-purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and notes accompanying these financial statements. The general-purpose financial report complies with Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020 and have been prepared on an accrual and going concern basis.
- 9.3 In accordance with paragraph 4.2 of the Audit and Risk Committee Charter, the Audit and Risk Committee reviewed the Financial Statements and determined that they are complete. This now allows Council to provide in principle approval of the Financial Statements for the year ending 30 June 2024.
- 9.4 In addition, VAGO will provide a closing report which will summarise their conclusions, findings, and expected audit opinions on the financial statements and performance statement.
- 9.5 Subject to the clearance of all outstanding matters, including those arising from a quality review by VAGO, it is anticipated that in October 2024, Council will receive the Audit Opinion within a week of receiving the signed financial statements and performance statement.
- 9.6 Within four weeks of signing the financial statements, VAGO is required to provide Council with a final management letter containing observations and recommendations which will be discussed with management prior to issue.

**REPORT NO: 8.2 (cont.)**

**10. CONCLUSION:**

The financial report has been completed and reviewed by the Audit and Risk Committee. The audit and risk committee has recommended to Council that it resolve to agree in principle to the financial report for the year ended 30 June 2024 and to authorise two Councillors to certify the financial report in its final form.

**Hume City Council  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

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**Hume City Council**  
**2023/2024 Financial Report**

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**Certification of the Financial Report**

**Statement by Principal Accounting Officer**

In my opinion the accompanying financial statements have been prepared in accordance with the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020*, Australian Accounting Standards and other mandatory professional reporting requirements.

**Fadi Srour, B.Bus (Acc), CA, GAICD**  
**Principal Accounting Officer**

**Date:**

**Melbourne**

**Statement by Councillors and Chief Executive Officer**

In our opinion the accompanying financial statements present fairly the financial transactions of Hume City Council for the year ended 30 June 2024 and the financial position of the Council as at that date.

As at the date of signing, we are not aware of any circumstances which would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their final form.

**Cr Carly Moore**  
**Councillor**

**Date:**

**Melbourne**

**Cr Naim Kurt**  
**Mayor**

**Date:**

**Melbourne**

**Sheena Frost**  
**Chief Executive Officer**

**Date:**

**Melbourne**



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Hume City Council  
2023/2024 Financial Report

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*<INSERT VAGO REPORT HERE>*

Hume City Council  
2023/2024 Financial Report

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*<INSERT VAGO REPORT HERE>*

**Hume City Council**  
**2023/2024 Financial Report**  
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**Hume City Council**  
**2023/2024 Financial Report**

**Comprehensive Income Statement**  
**For the Year Ended 30 June 2024**

	Note	2024 \$'000	Restated 2023 \$'000
<b>Income / Revenue</b>			
Rates and charges	3.1	239,496	218,825
Statutory fees and fines	3.2	19,441	16,507
User fees	3.3	26,818	27,449
Grants - operating	3.4	57,973	74,865
Grants - capital	3.4	37,671	18,947
Contributions - monetary	3.5	19,263	28,254
Contributions - non-monetary assets	3.5	173,334	157,078
Net gain on disposal of property, plant, equipment and infrastructure	3.6	255	374
Fair value adjustments for investment property	6.2	2,356	2,000
Interest income		17,855	13,720
Other income	3.7	7,257	6,064
<b>Total income / revenue</b>		<b>601,719</b>	<b>564,083</b>
<b>Expenses</b>			
Employee costs	4.1	(152,904)	(137,678)
Materials and services	4.2	(166,009)	(160,548)
Depreciation and amortisation	4.3	(86,827)	(65,803)
Allowance for impairment losses		(1,558)	(1,110)
Financing costs	4.4	(2,045)	(2,196)
Other expenses	4.5	(23,796)	(24,436)
Reimbursement to developers for LIK/WIK projects	4.6	(35)	(7,546)
Impairment loss on assets		-	(121)
<b>Total expenses</b>		<b>(433,174)</b>	<b>(399,438)</b>
<b>Surplus for the year</b>		<b>168,545</b>	<b>164,645</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation gain	6.1 / 9.1	386,911	786,915
<b>Total other comprehensive result</b>		<b>386,911</b>	<b>786,915</b>
<b>Total comprehensive result</b>		<b>555,456</b>	<b>951,559</b>

The above comprehensive income statement should be read with the accompanying notes.

**Hume City Council**  
**2023/2024 Financial Report**

**Balance Sheet**  
**As at 30 June 2024**

	Note	2024 \$'000	Restated 2023 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1	216,180	68,506
Other financial assets	5.1	115,406	325,557
Trade and other receivables	5.1	63,585	50,004
Prepayments		1,726	2,040
Accrued income		2,005	6,076
Other assets		56	56
<b>Total current assets</b>		<b>398,958</b>	<b>452,239</b>
<b>Non-current assets</b>			
Trade and other receivables	5.1	161	1,420
Property, plant, equipment and infrastructure	6.1	6,202,890	5,573,717
Right-of-use assets		3,857	1,474
Investment property	6.2	34,253	31,111
Intangible assets	5.2	-	15,500
<b>Total non-current assets</b>		<b>6,241,161</b>	<b>5,623,222</b>
<b>Total assets</b>		<b>6,640,119</b>	<b>6,075,461</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3	30,949	37,809
Trust funds and deposits	5.3	3,096	2,514
Contract and other liabilities	5.3	21,515	24,636
Provisions	5.4	38,258	32,593
Lease liabilities		369	368
<b>Total current liabilities</b>		<b>94,187</b>	<b>97,920</b>
<b>Non-current liabilities</b>			
Trust funds and deposits	5.3	19,870	16,812
Provisions	5.4	78,110	70,639
Lease liabilities		3,557	1,151
<b>Total non-current liabilities</b>		<b>101,537</b>	<b>88,602</b>
<b>Total liabilities</b>		<b>195,724</b>	<b>186,522</b>
<b>Net assets</b>		<b>6,444,395</b>	<b>5,888,939</b>
<b>Equity</b>			
Accumulated surplus		2,665,597	2,501,545
Asset revaluation reserve	9.1	3,582,970	3,196,059
Other reserves	9.1	195,828	191,335
<b>Total equity</b>		<b>6,444,395</b>	<b>5,888,939</b>

The above balance sheet should be read with the accompanying notes.

**Hume City Council**  
**2023/2024 Financial Report**

**Statement of Changes in Equity**  
**For the Year Ended 30 June 2024**

	Note	Total 2024 \$'000	Accumulated Surplus 2024 \$'000	Asset Revaluation Reserve 2024 \$'000	Other Reserves 2024 \$'000
<b>2024</b>					
Balance at beginning of the financial year		5,888,939	2,501,545	3,196,059	191,335
Surplus for the year		168,545	168,545	-	-
Net asset revaluation gain	9.1	386,911	-	386,911	-
Transfers to other reserves	9.1	-	(34,148)	-	34,148
Transfers from other reserves	9.1	-	29,655	-	(29,655)
<b>Balance at end of the financial year</b>		<b>6,444,395</b>	<b>2,665,597</b>	<b>3,582,970</b>	<b>195,828</b>
		Total 2023 \$'000	Accumulated Surplus 2023 \$'000	Asset Revaluation Reserve 2023 \$'000	Other Reserves 2023 \$'000
<b>2023</b>					
Balance at beginning of the financial year		4,873,492	2,289,984	2,396,107	187,401
	9.3	63,887	50,850	13,037	-
<b>Restated balance at 1 July 2023</b>		<b>4,937,379</b>	<b>2,340,834</b>	<b>2,409,144</b>	<b>187,401</b>
Surplus for the year		164,645	164,645	-	-
Net asset revaluation gain	9.1	786,915	-	786,915	-
Transfers to other reserves	9.1	-	(38,736)	-	38,736
Transfers from other reserves	9.1	-	34,802	-	(34,802)
<b>Restated balance at end of the financial year</b>		<b>5,888,939</b>	<b>2,501,545</b>	<b>3,196,059</b>	<b>191,335</b>

The above statement of changes in equity should be read with the accompanying notes.

**Hume City Council**  
**2023/2024 Financial Report**

**Statement of Cash Flows**  
**For the Year Ended 30 June 2024**

	2024	2023
	Inflows/ (Outflows) \$'000	Inflows/ (Outflows) \$'000
Note		
<b>Cash flows from operating activities</b>		
Rates and charges	233,357	214,772
Statutory fees and fines	17,516	15,051
User fees	31,290	30,159
Grants - operating	59,149	69,770
Grants - capital	28,128	15,363
Contributions - monetary	21,216	27,982
Interest received	18,907	11,370
Trust funds and deposits taken	34,901	35,349
Other receipts	7,199	6,102
Net GST refund	26,404	19,700
Employee costs	(151,435)	(136,966)
Materials and services	(201,843)	(149,582)
Short-term, low value and variable lease payments	(557)	(578)
Trust funds and deposits repaid	(31,259)	(32,632)
Other payments	(4,793)	(22,030)
<b>Net cash provided by operating activities</b>	<b>9.2</b> <b>88,181</b>	<b>103,830</b>
<b>Cash flows from investing activities</b>		
Payments for property, plant, equipment and infrastructure	(150,862)	(91,650)
Payments for investments	(115,406)	(325,557)
Proceeds from sale of property, plant, equipment and infrastructure	720	1,637
Proceeds from investments	325,557	205,485
<b>Net cash provided by / (used in) investing activities</b>	<b>60,009</b>	<b>(210,085)</b>
<b>Cash flows from financing activities</b>		
Interest paid - lease liability	(142)	(58)
Repayment of lease liabilities	(374)	(342)
<b>Net cash used in financing activities</b>	<b>(516)</b>	<b>(400)</b>
Net increase / (decrease) in cash and cash equivalents	147,674	(106,655)
Cash and cash equivalents at the beginning of the financial year	68,506	175,161
<b>Cash and cash equivalents at the end of the financial year</b>	<b>5.1</b> <b>216,180</b>	<b>68,506</b>

The above statement of cash flow should be read with the accompanying notes.

**Hume City Council**  
**2023/2024 Financial Report**

**Statement of Capital Works**  
**For the Year Ended 30 June 2024**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Property</b>		
Land	68	56
Land improvements	29,912	20,865
Buildings	44,061	34,599
<b>Total property</b>	<b>74,041</b>	<b>55,519</b>
<b>Plant and equipment</b>		
Heritage	151	318
Plant and equipment	9,639	2,697
Furniture and equipment	5,762	4,288
<b>Total plant and equipment</b>	<b>15,552</b>	<b>7,303</b>
<b>Infrastructure</b>		
Roads	20,262	24,847
Bridges	280	405
Footpaths and cycleways	7,033	4,652
Car parks	30,548	2,952
Drainage	1,518	933
<b>Total infrastructure</b>	<b>59,641</b>	<b>33,789</b>
<b>Total capital works expenditure</b>	<b>149,235</b>	<b>96,612</b>
<b>Represented by:</b>		
New asset expenditure	84,191	37,976
Asset renewal expenditure	48,081	34,487
Asset expansion expenditure	4,565	10,197
Asset upgrade expenditure	12,398	13,952
<b>Total capital works expenditure</b>	<b>149,235</b>	<b>96,612</b>

In 2021/22 Council commenced the capitalisation of employee costs whose time is directly attributable to the delivery of the capital works program. As a result, total capital works included \$5.46m (\$4.08m in 2022/23) of employee costs.

**The above statement of capital works should be read with the accompanying notes.**



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**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

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**Note 1 Overview**

**Introduction**

Hume City Council was established by an Order of the Governor in Council on 15 December 1994 and is a body corporate. Council's main office is located at 1079 Pascoe Vale Rd, Broadmeadows.

**Statement of compliance**

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and notes accompanying these financial statements. The general purpose financial report complies with the Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

Council is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a not-for-profit entity under the Australian Accounting Standards.

**Accounting policy information**

**(a) Basis of accounting**

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported. Specific accounting policies applied are disclosed in sections where the related balance or financial statement matter is disclosed.

The accrual basis of accounting has been used in the preparation of these financial statements, except for the cash flow information, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

The financial statements are based on the historical cost convention unless a different measurement basis is specifically disclosed in the notes to the financial statements.

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

The financial statements have been prepared on a going concern basis. The financial statements are in Australian dollars.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, plant and equipment and infrastructure (refer to note 6.1).
- the determination of depreciation for buildings, plant and equipment and infrastructure (refer to note 6.1).

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**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

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**Note 1 Overview (cont.)**

**(a) Basis of accounting (cont.)**

- the determination of employee and landfill provisions (refer to note 5.4).
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of the Australian Accounting Standards Board (AASB) 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities (refer to Note 3.4 (d)).
- the determination, in accordance with AASB 16 Leases, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value.

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year.

**Goods and Services Tax (GST)**

Income and expenses are recognised net of the amount of associated GST. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the balance sheet.

**(b) Rounding**

The amounts presented in the financial statements have been rounded to the nearest thousand dollars unless otherwise specified. Minor discrepancies in the tables between totals and the sum of components are due to rounding.

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**Note 2 Analysis of our results**

**2.1 Performance against budget**

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of 10 percent or \$1 million where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 26 June 2023. The budget was based on assumptions that were relevant at the time of adoption of the budget. Council sets guidelines and parameters for revenue and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term.

These notes are prepared to meet the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

**2.1.1 Income / Revenue and expenditure**

	<b>Budget 2024 \$'000</b>	<b>Actual 2024 \$'000</b>	<b>Variance 2024 \$'000</b>	<b>%</b>	<b>Ref</b>
<b>Income / Revenue</b>					
Rates and charges	238,065	239,496	1,431	1%	1
Statutory fees and fines	17,262	19,441	2,179	13%	2
User fees	29,128	26,818	(2,310)	(8%)	3
Grants - operating	73,073	57,973	(15,100)	(21%)	4
Grants - capital	33,416	37,671	4,255	13%	5
Contributions - monetary	22,862	19,263	(3,599)	(16%)	6
Contributions - non-monetary assets	99,424	173,334	73,910	74%	7
Net gain on disposal of property, plant, equipment and infrastructure	-	255	255	100%	8
Fair value adjustments for investment property	603	2,356	1,753	291%	9
Interest income	9,500	17,855	8,355	88%	10
Other income	5,311	7,257	1,946	37%	11
<b>Total income / revenue</b>	<b>528,644</b>	<b>601,719</b>	<b>73,075</b>		
<b>Expenses</b>					
Employee costs	169,056	152,904	16,152	10%	12
Materials and services	131,991	166,009	(34,018)	(26%)	13
Depreciation and amortisation	65,982	86,827	(20,845)	(32%)	14
Allowance for impairment losses	-	1,558	(1,558)	(100%)	15
Financing costs	391	2,045	(1,654)	(423%)	16
Other expenses	10,035	23,796	(13,761)	(137%)	17
Reimbursement to developers for LIK/WIK projects	5,013	35	4,978	99%	18
Payment to ICP developer for land equalization	13,703	-	13,703	100%	19
<b>Total expenses</b>	<b>396,171</b>	<b>433,174</b>	<b>(37,003)</b>		
<b>Surplus for the year</b>	<b>132,473</b>	<b>168,545</b>	<b>36,072</b>		

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**Note 2 Analysis of our results (cont.)**

**2.1 Performance against budget (cont.)**

**2.1.1 Income / Revenue and expenditure (cont.)**

**Explanation of variations greater than 10% or \$1 million.**

<b>Ref</b>	<b>Item</b>	<b>Explanation</b>
1	Rates and charges	The favourable variance is attributed to increased service rates and charges resulting from household growth during the current financial year.
2	Statutory fees and fines	The favourable variance is primarily related to higher than anticipated subdivisional supervision fees, fire hazard infringements and asset protection permits relating to stormwater drainage.  Offsetting the favourable variance are lower Planning and Building application fees.
3	User fees	The unfavourable variance is attributed to the closure of the Sunbury landfill, lower than expected utilisation at Council's Childcare centres and lower than expected Home Care Packages being delivered.
4	Grants - operating	The unfavourable variance is predominantly due to the advance payment of the 2023/24 Victorian Local Government Grants Commission - Financial Assistance Grant in 2022/23 and lower than expected Home Care Packages being delivered.  This unfavourable variance is partially offset by higher utilisation in preschools and State funding for various programs.  Additionally, the accounting treatment related to the recognition of grant income received during 2022/23, but postponed until 2023/24 due to unmet performance obligations outlined in the funding agreement. These unfulfilled obligations in the prior year necessitated the deferment of income recognition.
5	Grants - capital	The favourable variance relates to a number of unbudgeted grants received during the year relating to local road and community infrastructure phase 4 programs. In addition, more funding was received for Evans Street, Sunbury Multi-Deck Carpark project due to timing as the project delivery is ahead of the schedule.
6	Contributions - monetary	The unfavourable variance is due to a delay in recognizing developer contributions as not all obligations had been met.
7	Contributions - non-monetary assets	The favourable variance is due to a higher level of developer contributed assets in the form of land, land under roads, roads, footpaths and drainage contributions due to higher development activity in Mickleham, Sunbury, Kalkallo and Greenvale.
8	Net gain on disposal of property, plant, equipment and infrastructure	The favourable variance is due to higher gains arising from Council's fleet sales.
9	Fair value adjustments for investment property	The favourable variance is due to the revaluation increment for investment properties being higher than originally anticipated.
10	Interest income	The favourable variance is due to higher investment interest rates.
11	Other income	The favourable variance is due to the recoupment of costs incurred relating to storm damage in October 2022.
12	Employee costs	The favourable variance is as a result of staff vacancies throughout the year.

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**Note 2 Analysis of our results (cont.)**

**2.1 Performance against budget (cont.)**

**2.1.1 Income / Revenue and expenditure (cont.)**

**Explanation of variations greater than 10% or \$1 million.**

<b>Ref</b>	<b>Item</b>	<b>Explanation</b>
13	Materials and services	The unfavourable variance is due to several factors: <ul style="list-style-type: none"> <li>• Increased landfill provision costs for the Sunbury Landfill due to its early closure.</li> <li>• Temporary agency staff filling in for vacant positions.</li> <li>• Higher waste disposal costs from diverting waste to a private landfill as a result of the early closure of Sunbury landfill.</li> <li>• price escalations more than budgeted resulting from elevated costs of materials and services due to inflation or market fluctuations.</li> <li>• Capital works expenses for assets that didn't meet the criteria for capitalisation.</li> </ul>
14	Depreciation and amortisation	The unfavourable variance is primarily due to a write-off of the airspace intangible asset for the Sunbury landfill resulting from its early closure. Additionally, higher-than-budgeted contributed assets and asset revaluations from 2022/23 have increased the depreciation expense for the 2023/24 financial year.
15	Allowance for impairment losses	The unfavourable variance is due to bad debts as all attempts are made to recover outstanding amounts. This variance includes the write-off of Asset Protection infringements that went to the Court for dispute.
16	Financing costs	The unfavourable variance results from an accounting entry for the unwinding interest effect of the net present value (NPV) calculation of future liabilities for landfill rehabilitation and aftercare provisions. The actual unwinding interest expense exceeds the budget due to a higher balance of landfill provision, which is a result of the revaluation conducted at the end of 2022/23 post the 2023/24 budget being prepared.
17	Other expenses	The unfavourable variance relates to the write-off of the remaining written down value of infrastructure assets which were renewed during the year e.g. roads, open spaces and footpaths. This is an accounting entry only. Furthermore, an additional EPA levy has been paid for extra soil brought into the Sunbury landfill site for interim capping.
18	Reimbursement to developers for LIK/WIK projects	The favourable variance relates to the timing of reimbursements to developers funded from Council's Developer Infrastructure Levy reserves.
19	Payment to ICP developer for land equalization	The favourable variance relates to the timing of payments to the Sunbury ICP developers funded from Council's Developer Land Equalization reserves.

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**Note 2 Analysis of our results (cont.)**

**2.1.2 Capital works**

	<b>Budget 2024 \$'000</b>	<b>Actual 2024 \$'000</b>	<b>Variance 2024 \$'000</b>	<b>%</b>	<b>Ref</b>
<b>Property</b>					
Land	1,589	68	1,521	96%	<b>1</b>
Land improvements	26,781	29,912	(3,131)	(12%)	<b>2</b>
Buildings	38,086	44,061	(5,975)	(16%)	<b>3</b>
<b>Total property</b>	<b>66,456</b>	<b>74,041</b>	<b>(7,585)</b>		
<b>Plant and equipment</b>					
Heritage	144	151	(7)	(5%)	
Plant and equipment	5,443	9,639	(4,196)	(77%)	<b>4</b>
Furniture and equipment	10,411	5,762	4,649	45%	<b>5</b>
<b>Total plant and equipment</b>	<b>15,998</b>	<b>15,552</b>	<b>446</b>		
<b>Infrastructure</b>					
Roads	20,008	20,262	(254)	(1%)	
Bridges	532	280	252	47%	<b>6</b>
Footpaths and cycleways	6,497	7,033	(536)	(8%)	<b>7</b>
Car parks	18,051	30,548	(12,497)	(69%)	<b>8</b>
Drainage	784	1,518	(734)	(94%)	<b>9</b>
<b>Total infrastructure</b>	<b>45,872</b>	<b>59,641</b>	<b>(13,769)</b>		
<b>Total capital works expenditure</b>	<b>128,326</b>	<b>149,235</b>	<b>(20,909)</b>		
<b>Represented by:</b>					
New asset expenditure	56,075	84,191	(28,116)		
Asset renewal expenditure	44,879	48,081	(3,202)		
Asset expansion expenditure	19,491	4,565	14,926		
Asset upgrade expenditure	7,881	12,398	(4,517)		
<b>Total capital works expenditure</b>	<b>128,326</b>	<b>149,235</b>	<b>(20,909)</b>		

**Explanation of variations greater than 10% or \$1 million.**

<b>Ref</b>	<b>Item</b>	<b>Explanation</b>
1	Land	The favourable variance predominantly relates to the acquisition of land for the Merlynston Creek Crossing which has been delayed. The remaining funding has been carried forward to 2024/25.
2	Land improvement	The unfavourable variance is primarily due to expenditures occurring ahead of schedule for the following projects: 1. Athletics track, lighting, and associated amenities at Boardman Reserve in Sunbury; 2. Greenvalue Recreation Reserve playing field construction; and 3. Grand Boulevard Reserve playing field construction in Craigieburn.

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**Note 2 Analysis of our results (cont.)**

**2.1.2 Capital works (cont.)**

<b>Ref</b>	<b>Item</b>	<b>Explanation</b>
3	Buildings	The unfavourable variance is primarily due to expenditures occurring ahead of schedule for the following projects: 1. Greenvale Recreation Reserve - Indoor Cricket Centre; 2. Bridges Recreation Reserve pavilion construction; 3. Craigieburn Community Centre at Highlander Drive; and 4. Valley Park Community Centre.
4	Plant and equipment	The unfavourable variance is mainly due to addressing the backlog of heavy fleet replacements that were delayed during the COVID period.
5	Furniture and equipment	The favourable variance is due to several Information Communication Technology (ICT) projects that remain incomplete, with delivery expected in 2024/25.  Funds allocated for these projects have been rescheduled and are anticipated to be expended in the 2024/25 financial year.
6	Bridges	The favourable variance predominantly relates to the incomplete footpath retaining wall repair work at Riggall Road Bridge in Dallas.  Funds allocated for these projects have been rescheduled and are anticipated to be expended in the 2024/25 financial year.
7	Footpaths and cycleways	The unfavourable variance predominantly relates to the additional expenditure on incomplete works carried forward from 2022/23 relating to several new footpath constructions at Mt Holden Reserve and other locations across the municipality.
8	Car parks	The unfavourable variance is primarily due to expenditures occurring ahead of schedule for the Evans Street multi-deck car park construction in Sunbury.
9	Drainage	The unfavourable variance is primarily due to expenditures occurring ahead of schedule for the drainage rehabilitation works and upgrades at Banksia Grove and Birch Avenue in Tullamarine.

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

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**Note 2.2 Analysis of Council's results by program**

Council delivers its functions and activities through the following programs.

**2.2 (a) Finance and Governance**

The Finance and Governance division is responsible for the management of Council's finances including the development of a long-term financial plan and annual operational and capital works budgets for use in planning, performance evaluation and operational control as well as providing strategic direction to ensure the Council Plan can be funded. It is also responsible for Council's compliance with corporate business obligations including governance and risk management, rates and valuations, grants, procurement and property management. The division also provides guidance to Council and the Executive Leadership Team in legislative and statutory issues, especially the implementation and operation of the Local Government Act.

**City Services and Living**

The City Services and Living division advocates, plans and provides support, services and programs that enhance community wellbeing, promote healthy living and safety, while providing opportunities to participate in Hume City life. This includes services such as maternal and child health, immunisation, public health, preschool, childcare, youth services, libraries, aged care services, arts and events and leisure facilities. This division is also responsible for sustainability engagement, community safety, city laws, emergency management, community capacity building and social and health planning.

**Customer and Strategy**

The Customer and Strategy division leads advocacy on behalf of the community and engages community to help inform Council decisions, all while driving continual improvement and innovation. The division also delivers customer experiences and services, IT infrastructure, security, project management support, service reviews, and information management. It manages media relationships and provides vital news and information to staff and the community.

**City Planning and Places**

The City Planning and Places division focuses on the sustainable development of Hume, fostering economic prosperity, promoting urban design excellence and recreation planning. The division is responsible for Council's land use planning portfolio, including planning and building control, transport and infrastructure planning, economic development, environmental planning, and urban and open space planning and design.

**Infrastructure and Assets**

The Infrastructure and Assets division is responsible for managing a diverse range of community infrastructure and services for Council and the community, project managing of Council's capital works program and subdivisional development, and maintaining Council's assets including footpaths, roads, parks, bridges, and buildings. The division is also responsible for waste management and landfills, maintaining parks and gardens, rural land support, and protecting Hume City's biodiversity.

**People and Culture**

The People and Culture division provides strategic and operational advice on all matters relating to our people. We lead and oversee the implementation of the people and culture strategy, talent acquisition, leadership development and organisational development, workforce planning, and the Gender Equity Action plan. The directorate is responsible for all general employee services, learning and development, industrial relations/employee relations, Workcover and payroll and work, health, and safety throughout Council's diverse work environments.



Hume City Council  
 Notes to the Financial Report  
 For the Year Ended 30 June 2024

**Note 2.2 Analysis of Council's results by program (cont.)**

**2.2 (b) Summary of income / revenue, expenses, assets and capital expenses by program**

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2024</b>					
Finance and Governance	304,014	59,890	244,124	1,820	479,892
City Services and Living	83,886	126,285	(42,399)	62,845	594,373
Customer and Strategy	7	24,200	(24,193)	34	2,665
City Planning and Places	32,194	25,636	6,558	27,734	722,372
Infrastructure and Assets	180,286	189,037	(8,751)	3,211	4,840,817
People and Culture	1,332	8,126	(6,794)	-	-
	<b>601,719</b>	<b>433,174</b>	<b>168,545</b>	<b>95,644</b>	<b>6,640,119</b>

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Restated 2023</b>					
Finance and Governance	287,335	63,553	223,782	29,465	541,797
City Services and Living	71,758	111,903	(40,145)	47,066	484,374
Customer and Strategy	4	19,807	(19,803)	279	3,509
City Planning and Places	43,718	33,866	9,852	11,630	656,184
Infrastructure and Assets	159,589	163,253	(3,664)	5,372	4,389,574
People and Culture	1,679	7,056	(5,377)	-	23
	<b>564,083</b>	<b>399,438</b>	<b>164,645</b>	<b>93,812</b>	<b>6,075,461</b>

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

Note 3 Funding for the delivery of our services	Note	2024 \$'000	2023 \$'000
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**3.1 Rates and charges**

Council uses the Capital Improved Value (CIV) as the basis for valuation of all properties within the municipal district. The CIV is the assessed market value of a property including both land and all improvements (such as buildings), on a specific date.

The valuation base used to calculate general rates for 2023/24 was \$72.278 billion (2022/23 - \$66.625 billion). The 2023/24 rate in the CIV dollar was 0.23143 (2022/23 - 0.29513).

Residential	129,654	153,895
Commercial	8,607	10,074
Industrial	22,045	26,540
Rural	8,545	9,596
Organic waste fees	5,589	4,026
Waste service rates and charges	48,454	-
Interest on rates	1,100	-
Revenue in lieu of rates	15,502	14,694
<b>Total rates and charges</b>	<b>239,496</b>	<b>218,825</b>

The increase in rates and charges is primarily due to a rate increase of 3.5% together with the raising of supplementary rates during the year as a result of continued growth throughout the municipality.

The waste service rates and charges was introduced for the first time in the 2023/24 financial year, separating waste costs from the Rates base. This charge is compliant with legislation and operates on a cost-neutral basis.

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2024, and the valuation was first applied in the rating year commencing 1 July 2024.

Annual rates and charges are recognised as income when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

**3.2 Statutory fees and fines**

Building	1,441	1,460
Town planning	1,803	2,011
Subdivisions	5,933	4,001
City laws - animal/traffic	5,020	4,711
Asset protection	1,843	1,687
Health registrations	1,534	1,436
Land information certificates	275	221
Other/miscellaneous	1,592	979
<b>Total statutory fees and fines</b>	<b>19,441</b>	<b>16,507</b>

Statutory fees and fines (including parking fees and fines) are recognised as income when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

The increase in 2023/24 is a result of higher than anticipated subdivisional supervision fees, fire hazard infringements and asset protection permits relating to stormwater drainage.

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

Note 3 Funding for the delivery of our services (cont.)	Note	2024 \$'000	2023 \$'000
<b>3.3 User fees</b>			
Recreational facilities		15,877	15,051
Landfill/waste		2,451	3,521
Community services		3,339	3,963
Asset protection		1,290	1,155
Town planning		367	378
Community facilities		1,867	1,884
Building		108	125
Other/miscellaneous		1,519	1,372
<b>Total user fees</b>		<b>26,818</b>	<b>27,449</b>
<p>User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.</p> <p>The reduction in user fees in the 2023/24 is primarily attributed to the closure of the Sunbury landfill, lower than expected utilisation at Council's Childcare centres and lower than expected Home Care Packages being delivered.</p>			
<b>3.4 Funding from other levels of government</b>			
Grants were received in respect of the following:			
<b>Summary of grants</b>			
Commonwealth funded grants		12,712	44,250
State funded grants		82,932	49,562
<b>Total grants received</b>		<b>95,644</b>	<b>93,812</b>
<b>(a) Grants - operating</b>			
<b>Recurrent - Commonwealth Government</b>			
Financial assistance grant - general purpose		738	22,274
Financial assistance grant - local roads		153	4,366
Community health and wellbeing		5,400	8,090
Family youth and children		3,506	3,424
<b>Recurrent - State Government</b>			
Community health and wellbeing		5,884	3,876
City safety		1,025	967
City life		1,587	2,025
Family youth and children		38,341	28,475
City parks and open spaces		-	67
Waste and sustainability		366	-
Economic development		590	350
Planning and development		212	610
City design		-	191
Strategic planning		19	150
Active living		8	-
Strategic projects and places		143	-
<b>Total recurrent operating grants</b>		<b>57,973</b>	<b>74,865</b>
<p>The decrease in grants operating is attributed to the advance payment of the 2023/24 Victorian Local Government Grants Commission - Financial Assistance Grant in 2022/23 and lower than expected Home Care Packages funding that provides assistance and services to elderly individuals who want to remain in their homes rather than move into aged care facilities.</p> <p>This is partially offset by higher utilisation in preschool and unexpected State funding for various programs.</p>			
<b>Total grants - operating</b>		<b>57,973</b>	<b>74,865</b>

Hume City Council  
 Notes to the Financial Report  
 For the Year Ended 30 June 2024

Note 3 Funding for the delivery of our services (cont.)	Note	2024 \$'000	2023 \$'000
<b>3.4 Funding from other levels of government (cont.)</b>			
<i>(b) Grants - capital</i>			
<b>Recurrent - Commonwealth Government</b>			
Roads to recovery		1,618	3,055
<b>Total recurrent capital grants</b>		<u>1,618</u>	<u>3,055</u>
<b>Non-recurrent - Commonwealth Government</b>			
Roads		1,204	2,148
Footpaths and cycleways		24	157
Buildings		68	132
Land improvements		-	563
		<u>1,296</u>	<u>3,000</u>
<b>Non-recurrent - State Government</b>			
Buildings		8,980	9,099
Roads		-	60
Footpaths and cycleways		52	334
Car parks		21,112	460
Land improvements		4,221	2,762
Furniture and equipment		392	177
		<u>34,757</u>	<u>12,892</u>
<b>Total non-recurrent capital grants</b>		<u>36,053</u>	<u>15,892</u>
<b>Total grants - capital</b>		<u>37,671</u>	<u>18,947</u>

The increase in grants Capital Works is attributed to funding received from the Department of Transport and Planning for the Evans Street Multi-deck car park construction project in Sunbury which is progressing ahead of schedule. Additionally, grant income from previous years, reflected in opening unearned income, has been realized due to the progress made on several projects during 2023/24.

**(c) Unspent grants received on condition that they be spent in a specific manner**

<b>Operating</b>			
Balance at start of year		8,439	7,866
Received during the financial year and remained unspent at balance date		6,229	6,917
Received in prior years and spent during the financial year		<u>(6,293)</u>	<u>(6,344)</u>
<b>Balance at year end</b>		<u>8,375</u>	<u>8,439</u>
<b>Capital</b>			
Balance at start of year		12,433	16,434
Received during the financial year and remained unspent at balance date		2,877	7,460
Received in prior years and spent during the financial year		<u>(9,372)</u>	<u>(11,461)</u>
<b>Balance at year end</b>		<u>5,938</u>	<u>12,433</u>

Unspent grants are determined and disclosed on a cash basis.

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

Note 3 Funding for the delivery of our services (cont.)	Note	2024 \$'000	2023 \$'000																					
<p><b>3.4 Funding from other levels of government (cont.)</b></p> <p><b>(d) Recognition of grant income</b></p> <p>Before recognising funding from government grants as revenue Council assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with <i>AASB 15 Revenue from Contracts with Customers</i>. When both these conditions are satisfied, Council:</p> <ul style="list-style-type: none"> <li>- identifies each performance obligation relating to revenue under the contract/agreement;</li> <li>- determines the transaction price;</li> <li>- recognises a contract liability for its obligations under the agreement; and</li> <li>- recognises revenue as it satisfies its performance obligations, at the point in time or over time when services are rendered.</li> </ul> <p>Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, Council applies <i>AASB 1058 Income for Not-for-Profit Entities</i>.</p> <p>Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are generally recognised progressively as the capital project is completed. The following table provides a summary of the accounting framework under which grants are recognised.</p> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;"><b>Income recognised under AASB 1058 Income of Not-for-Profit Entities</b></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>General purpose</td> <td style="text-align: right;">892</td> <td style="text-align: right;">26,641</td> </tr> <tr> <td>Specific purpose grants to acquire non-financial assets</td> <td style="text-align: right;">37,671</td> <td style="text-align: right;">18,947</td> </tr> <tr> <td>Other specific purpose grants</td> <td style="text-align: right;">51,513</td> <td style="text-align: right;">44,386</td> </tr> <tr> <td><b>Revenue recognised under AASB 15 Revenue from Contracts with Customers</b></td> <td></td> <td></td> </tr> <tr> <td>Specific purpose grants</td> <td style="text-align: right; border-top: 1px solid black;">5,568</td> <td style="text-align: right; border-top: 1px solid black;">3,838</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>95,644</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>93,812</b></td> </tr> </tbody> </table>	<b>Income recognised under AASB 1058 Income of Not-for-Profit Entities</b>			General purpose	892	26,641	Specific purpose grants to acquire non-financial assets	37,671	18,947	Other specific purpose grants	51,513	44,386	<b>Revenue recognised under AASB 15 Revenue from Contracts with Customers</b>			Specific purpose grants	5,568	3,838		<b>95,644</b>	<b>93,812</b>			
<b>Income recognised under AASB 1058 Income of Not-for-Profit Entities</b>																								
General purpose	892	26,641																						
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	<b>95,644</b>	<b>93,812</b>																						

Hume City Council  
Notes to the Financial Report  
For the Year Ended 30 June 2024

Note 3 Funding for the delivery of our services (cont.)	Note	2024 \$'000	2023 restated \$'000
<b>3.5 Contributions</b>			
<i>(a) Contributions - monetary</i>			
Contributions - operating		18,659	27,427
Contributions - capital		604	827
<b>Total contributions - monetary</b>		<u>19,263</u>	<u>28,254</u>
<i>(b) Contributions non-monetary assets</i>			
Contributions of non monetary assets were received in relation to the following asset classes:			
Land under roads		52,577	44,040
Buildings		5,846	-
Roads		56,341	36,710
Bridges		-	942
Footpaths and cycleways		8,096	9,016
Drainage works		27,250	20,803
Land		21,528	31,376
Car parks		-	536
Land improvements		1,696	13,655
<b>Total non-monetary contributions</b>		<u>173,334</u>	<u>157,078</u>
The overall increase is due to a combination of higher development activity in Mickleham, Sunbury, Kalkallo and Greenvale, and the use of higher unit rates to value new infrastructure assets contributed in 2023/24, following the 2022/23 revaluation.			
During the year, Council reconciled the Land and Land Under Road (LUR) assets from Council's asset register to the Land Titles Office register. It has been identified that three Land parcels and several LUR assets were previously not recorded. Corrections have been made by restating each affected financial statement line item as at 30 June 2023 or 1 July 2023. Please refer to Note 9.3, prior period adjustments, for more details.			
<b>Total contributions</b>		<u>192,597</u>	<u>185,332</u>
Monetary and non-monetary contributions are recognised as income when Council obtains control over the contributed asset.			
Contributed assets are assets transferred to Council as a result of subdivisional activities.			
<b>3.6 Net gain on disposal of property, plant, equipment and infrastructure</b>			
<i>Land</i>			
Proceeds from sale		-	1,135
Less cost of assets sold		-	(1,135)
Gain/(loss) on disposal		<u>-</u>	<u>-</u>
<i>Plant and equipment</i>			
Proceeds from sale		720	795
Less cost of assets sold		(465)	(421)
Gain on disposal		<u>255</u>	<u>374</u>
<b>Total gain on disposal of property, plant, equipment and infrastructure</b>		<u>255</u>	<u>374</u>
The cost of assets sold includes expenses associated with auction fees.			
The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.			
<b>3.7 Other income</b>			
Rental income		3,695	3,702
Reimbursement other		3,562	2,362
<b>Total other income</b>		<u>7,257</u>	<u>6,064</u>

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

<b>Note 4 The cost of delivering services</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
		<b>\$'000</b>	<b>\$'000</b>
<b>4.1 a) Employee costs</b>			
Wages and salaries		118,181	106,619
Workcover		6,624	5,577
Superannuation		13,541	11,746
Annual leave and long service leave		11,077	11,201
Other employee related expenses		3,350	2,400
Fringe benefits tax		131	135
<b>Total employee costs</b>		<b>152,904</b>	<b>137,678</b>

The rise in employee expenses can be attributed to various factors. These encompass a rise in the Enterprise Bargaining Agreement (EBA) and growth. Additionally, there are mandatory increases in Superannuation Guarantee Contributions (SGC) that employers need to make and an increase in Workcover insurance costs.

**(b) Superannuation**

Council made contributions to the following funds:

**Defined benefit fund**

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	297	317
	<b>297</b>	<b>317</b>

Currently Council has 25 employees in the defined benefit fund. Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. An interim actuarial review is currently underway for the Defined Benefit category as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2024. However, Vision Super has advised that the VBI at 30 June 2024 was 105.4% (2023: 104.1%).

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%. Based on the current actuarial assessment, a defined benefit super call is unlikely at 30 June 2024.

Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2024, this rate was 11.0% of members' salaries (10.5% in 2022/23).

**Accumulation funds**

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	6,594	6,078
Employer contributions - other funds	7,041	5,648
	<b>13,635</b>	<b>11,726</b>

<b>Total superannuation</b>	<b>13,932</b>	<b>12,043</b>
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The variance between the superannuation expense in the Employee costs and the contributions made to the various super funds is due to superannuation which has been included in capitalised salaries and the movement in the accrued salaries for superannuation.

**Hume City Council**  
**Notes to the Financial Report**  
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Note 4 The cost of delivering services (cont.)	Note	2024 \$'000	2023 \$'000
<b>4.2 Materials and services</b>			
<b>a) Contractors</b>			
Council made payments to Contractors according to the following departments:			
Waste and sustainability		34,534	30,618
City parks and open spaces		29,140	24,490
Assets		9,809	10,743
City safety		6,737	5,978
Family youth and children		4,633	4,857
Active living		3,953	2,985
City life		1,573	1,582
Community health and wellbeing		4,224	2,803
Planning and development		2,070	2,515
Governance		450	333
Information technology		793	610
Economic development		516	540
Customer experience		536	535
City design		25	154
Other		809	945
		<u>99,802</u>	<u>89,688</u>
<b>b) Other materials and services</b>			
Materials		11,804	11,099
Landfill aftercare provision increase		10,383	24,592
Fleet expenses		3,441	3,497
Consultants, legal fees and other professional services		8,767	6,643
Insurance		3,096	2,818
Information technology		8,165	5,900
Building and utility charges		9,201	7,780
Advertising and promotions		660	1,029
Other		221	200
		<u>55,737</u>	<u>63,558</u>
<b>c) Capital Works expensed</b>			
Waste and sustainability		2,847	693
Information technology		2,658	2,389
City parks and open spaces		1,188	790
Assets		985	881
Active living		977	16
City strategy		570	472
Strategic projects and places		409	717
Planning and development		329	213
Other		507	1,131
		<u>10,470</u>	<u>7,302</u>
<b>Total materials and services</b>		<u>166,009</u>	<u>160,548</u>

The increase in total materials and services is due to several factors:

- More capital works expenses related to assets that did not meet Council's asset capitalization threshold or the criteria under accounting standards.
- Agency staff costs, categorized under 'contractors,' were incurred to temporarily fill vacant positions during the recruitment process, ensuring operations continued smoothly.
- Additional costs for operating Council's landfill, including gate fee increases, leachate management, and cleanup of illegally dumped waste.
- Increased maintenance costs for Parks and Open Spaces due to the growth of subdivisions within the municipality, requiring more upkeep.
- Price escalations due to inflation and market fluctuations affecting the cost of materials and services.
- Offsetting the increase is a smaller rise in the landfill aftercare provision compared to last year. In 2022/23, an independent consultant fully revalued the rehabilitation and aftercare costs at the Bolinda Road and Riddell Road landfill sites, reducing the required provision for 2023/24. However, an additional net of \$10.38 million is needed for rehabilitation and aftercare due to the early closure of the Riddell Landfill in Sunbury.



Hume City Council  
Notes to the Financial Report  
For the Year Ended 30 June 2024

Note 4 The cost of delivering services (cont.)	Note	2024 \$'000	2023 \$'000
<b>4.3 Depreciation and amortisation</b>			
<b>(a) Depreciation</b>			
Property		19,493	17,231
Plant and equipment		7,494	7,277
Infrastructure		43,941	39,421
<b>Total depreciation</b>	6.1	<u>70,928</u>	<u>63,929</u>
<p>The increase in depreciation is due to an increase in the total value of infrastructure assets as a result of the 2022/23 revaluation and new assets brought on from the 2022/23 capital works program and contributed assets.</p>			
<b>(b) Amortisation - Intangible assets</b>			
<b>Amortisation</b>			
Intangible assets (landfill restoration assets)		15,500	1,513
<b>Total Amortisation - Intangible assets</b>	5.2	<u>15,500</u>	<u>1,513</u>
<p>Due to the early closure of the Riddle Road landfill in Sunbury in 2023/24, the net book value of the airspace landfill asset of \$15.5m has been fully amortised in 2023/24.</p>			
<b>(c) Depreciation - Right of use assets</b>			
Property		308	305
Plant and equipment		91	56
<b>Total Depreciation - Right of use assets</b>		<u>399</u>	<u>361</u>
<b>Total depreciation and amortisation</b>		<u>86,827</u>	<u>65,803</u>
<p>Refer to note 5.2 and 6.1 for a more detailed breakdown of depreciation and amortisation charges.</p>			

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

<b>Note 4 The cost of delivering services (cont.)</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
		<b>\$'000</b>	<b>\$'000</b>
<b>4.4 Financing costs</b>			
Interest - Lease Liabilities		142	58
Unwinding interest effect for provisions		1,903	2,138
<b>Total financing costs</b>		<u><b>2,045</b></u>	<u><b>2,196</b></u>
Council recognises the net present value (NPV) of its future liabilities for its employee benefits and landfill rehabilitation and aftercare costs. The accounting standards require the effect of the increase in the liability caused by the movement in discount rates, known as the unwinding interest effect, to be shown as financing costs.			
<b>4.5 Other expenses</b>			
Grants, contributions and donations		2,906	3,316
EPA landfill levy		10,519	9,710
Auditors' remuneration - audit of the financial statements, performance statement and grant acquittals		127	100
Auditor's remuneration - other		42	8
Auditors' remuneration - internal		125	168
Councillors' allowances		547	522
Operating lease rentals		557	578
Bank charges		813	660
Assets written off		8,159	9,374
<b>Total other expenses</b>		<u><b>23,796</b></u>	<u><b>24,436</b></u>
<b>4.6 Reimbursement to developers for LIK/WIK projects</b>			
Reimbursement to developers for LIK/WIK projects		35	7,546
		<u><b>35</b></u>	<u><b>7,546</b></u>
<b>Note 5 Investing in and financing our operations</b>			
<b>5.1 Financial assets</b>			
<b>(a) Cash and cash equivalents</b>			
<i>Current</i>			
Cash at bank and on hand		5,764	3,588
Money market call account		210,117	64,836
Committees of management bank accounts		299	82
<b>Total cash and cash equivalents</b>		<u><b>216,180</b></u>	<u><b>68,506</b></u>
<b>(b) Other financial assets</b>			
<i>Current</i>			
Term deposits greater than 90 days		115,406	325,557
<b>Total other financial assets</b>		<u><b>115,406</b></u>	<u><b>325,557</b></u>
<b>Total cash and cash equivalents and other financial assets</b>		<u><b>331,586</b></u>	<u><b>394,063</b></u>

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

Note 5 Investing in and financing our operations (cont.)	2024	2023
	\$'000	\$'000
<b>5.1 Financial assets (cont.)</b>		
<b>(c) Trade and other receivables</b>		
<b>Current</b>		
Rates debtors	39,582	32,225
Statutory fees	11,107	6,985
Other debtors	8,775	6,173
Less: allowance for expected credit loss - other debtors	(479)	(416)
GST receivable	4,600	5,037
<b>Total current trade and other receivables</b>	<b>63,585</b>	<b>50,004</b>
<b>Non-current</b>		
Other debtors	161	1,420
<b>Total non-current trade and other receivables</b>	<b>161</b>	<b>1,420</b>
<b>Total trade and other receivables</b>	<b>63,746</b>	<b>51,424</b>

Short term receivables are carried at invoice amount. An allowance for expected credit losses is recognised based on past experience and other objective evidence of expected losses.

**d) Ageing of other debtors**

At balance date other debtors representing financial assets were past due but not impaired. The ageing of these debtors are as follows:

Between 0 and 30 days	4,925	3,002
Past due between 31 and 60 days	232	209
Past due between 61 and 90 days	214	128
Past due by more than 90 days	3,565	4,254
<b>Total other debtors</b>	<b>8,936</b>	<b>7,593</b>

**e) Ageing of individually impaired receivables**

At balance date, other debtors representing financial assets with a nominal value of \$8.94m (2022/23: \$7.59m) were partly impaired. The amount of the allowance raised against these debtors was \$0.48m (2022/23: \$0.42m) based on historical observed default rates.

Hume City Council  
Notes to the Financial Report  
For the Year Ended 30 June 2024

Note 5 Investing in and financing our operations (cont.)	2024 \$'000	2023 \$'000
<b>5.2 Intangible assets</b>		
<i>Non-current</i>		
Intangible assets - landfill airspace	-	15,500
<b>Total intangible assets</b>	<u>-</u>	<u>15,500</u>
<b>Gross carrying amount</b>		
Opening balance	29,177	25,778
Additions	-	3,399
<b>Closing balance</b>	<u>29,177</u>	<u>29,177</u>
<b>Accumulated amortisation and impairment</b>		
Opening balance	(13,677)	(12,164)
Amortisation expense	(15,500)	(1,513)
<b>Closing balance</b>	<u>(29,177)</u>	<u>(13,677)</u>
<b>Net book value</b>	<u>-</u>	<u>15,500</u>
<p>Due to the early closure of the Riddle Road landfill in Sunbury during the year, the net book value of the airspace landfill asset of \$15.50 million has been fully amortised in 2023/24. Refer to Note 5.4(b) for further details.</p>		
<b>5.3 Payables, trust funds and deposits, contract and other liabilities</b>		
<b>(a) Trade and other payables</b>		
<i>Current</i>		
Trade payables	4,822	6,154
Accrued expenses	25,694	31,402
GST payable	433	253
<b>Total current trade and other payables</b>	<u>30,949</u>	<u>37,809</u>
<b>(b) Trust funds and deposits</b>		
<i>Current</i>		
Refundable deposits	2,042	1,471
Fire services levy	1,054	1,043
<b>Total current trust funds and deposits</b>	<u>3,096</u>	<u>2,514</u>
<i>Non-current</i>		
Other refundable deposits	13,205	11,164
Developer contributions - equalisation trusts	6,665	5,648
<b>Total non-current trust funds and deposits</b>	<u>19,870</u>	<u>16,812</u>
<b>Total trust funds and deposits</b>	<u>22,966</u>	<u>19,326</u>

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

Note 5 Investing in and financing our operations (cont.)	2024 \$'000	2023 \$'000
<b>5.3 Payables, trust funds and deposits, contract and other liabilities (cont.)</b>		
<b>(b) Trust funds and deposits (cont.)</b>		
<p>Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Trust funds that are forfeited, resulting in council gaining control of the funds, are to be recognised as revenue at the time of forfeit.</p> <p><i>Purpose and nature of items</i></p> <p>Refundable deposits - Deposits are taken by council as a form of surety in a number of circumstances, including in relation to building works, tender deposits, contract deposits and the use of civic facilities.</p> <p>Fire Service Levy - Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the state government in line with that process.</p> <p>Developer contributions - equalisation trusts - A land owner who subdivides land within a Precinct Structure Plan (PSP) must make a contribution to Council for public open space in accordance with Clause 53.01 of the Hume Planning Scheme. This is calculated as a percentage of the land that will be used for commercial or residential purposes (the developable land). Where open space is being provided on one property in excess of the percentage required, the developer is considered to have overprovided open space. Where open space is not provided or open space is provided below the percentage amount the developer is considered to have underprovided. Under providers are required to pay a levy which is calculated based on the value of their land. Council collects the levy and reimburses the money collected to developers who have overprovided.</p>		
<b>(c) Contract and other liabilities</b>		
<b>Contract liabilities</b>		
<b>Current</b>		
Grants received in advance - operating	2,504	4,281
Other	806	107
<b>Total contract liabilities</b>	<b>3,310</b>	<b>4,388</b>
<p>Contract liabilities reflect consideration received in advance from customers in respect of grants and contributions. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.4 (d).</p>		
<b>Other liabilities</b>		
<b>Current</b>		
Prepaid rates	4,307	4,348
Other	6,580	122
Deferred operating grants	593	86
Deferred capital grants	6,725	15,692
<b>Total other liabilities</b>	<b>18,205</b>	<b>20,248</b>
<p>Deferred capital grants were received to support the construction of capital works projects. Grant consideration is recognised as income following specific guidance under AASB 1058 as the asset is constructed. Income is recognised to the extent of costs incurred-to-date because the costs of construction most closely reflect the stage of completion of the underlying assets. As such, Council has deferred recognition of a portion of the grant consideration received as a liability for outstanding obligations.</p>		
<b>Total contract and other liabilities</b>	<b>21,515</b>	<b>24,636</b>

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**Note 5 Investing in and financing our operations (cont.)**

**5.4 Provisions**

	<b>Employee benefits</b>				<b>Total \$ '000</b>
	<b>Annual leave \$ '000</b>	<b>Long service leave \$ '000</b>	<b>Other employee benefits \$ '000</b>	<b>Landfill rehabilitation and after care \$ '000</b>	
<b>2024</b>					
Balance at beginning of the financial year	10,988	20,179	193	71,872	103,232
Additional provisions	9,404	2,935	11	10,383	22,733
Amounts used	(8,979)	(2,098)	(5)	(421)	(11,503)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	21	444	-	1,441	1,906
<b>Balance at end of the financial year</b>	<b>11,434</b>	<b>21,461</b>	<b>199</b>	<b>83,275</b>	<b>116,368</b>
<i>Provisions - current</i>	11,434	17,250	199	9,375	38,258
<i>Provisions - non-current</i>	-	4,211	-	73,899	78,110
<b>2023</b>					
Balance at beginning of the financial year	11,253	20,242	237	41,218	72,950
Additional provisions	8,466	3,148	-	27,990	39,604
Amounts used	(8,685)	(2,515)	(44)	(216)	(11,460)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(46)	(696)	-	2,880	2,138
<b>Balance at end of the financial year</b>	<b>10,988</b>	<b>20,179</b>	<b>193</b>	<b>71,872</b>	<b>103,232</b>
<i>Provisions - current</i>	10,988	16,789	193	4,623	32,593
<i>Provisions - non-current</i>	-	3,390	-	67,249	70,639
<b>(a) Employee benefits</b>				<b>2024</b>	<b>2023</b>
				<b>\$'000</b>	<b>\$'000</b>
<b>Current provisions expected to be wholly settled within 12 months</b>					
Annual leave				9,462	8,535
Long service leave				1,812	1,748
Other				199	193
<b>Total</b>				<b>11,473</b>	<b>10,476</b>
<b>Current provisions expected to be wholly settled after 12 months</b>					
Annual leave				1,972	2,453
Long service leave				15,438	15,041
<b>Total</b>				<b>17,410</b>	<b>17,494</b>
<b>Non-current</b>					
Long service leave				4,211	3,390
<b>Total</b>				<b>4,211</b>	<b>3,390</b>
Aggregate carrying amount of employee benefits:					
Current				28,883	27,970
Non-current				4,211	3,390
<b>Total aggregate carrying amount of employee provisions</b>				<b>33,094</b>	<b>31,360</b>

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**Note 5 Investing in and financing our operations (cont.)**

**5.4 Provisions (cont.)**

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date.

**Wages and salaries and annual leave**

Liabilities for wages and salaries, including annual leave and accrued rostered days off (RDO) expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits in respect of employee services up to the reporting date, classified as current liabilities and measured at their nominal values.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at the present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

**Long service leave**

Liability for long service leave (LSL) is recognised in the provision for employee benefits. LSL is measured at present value. Unconditional LSL is disclosed as a current liability. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability.

<i>Key assumptions:</i>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
			<b>\$'000</b>	<b>\$'000</b>
- discount rate	4.22%	4.06%		
- inflation rate	3.00%	3.00%		
Current			9,375	4,623
Non-current			73,899	67,249

Council is obligated to restore the Bolinda Road, Campbellfield and the Riddell Road Sunbury landfill sites in accordance with EPA requirements. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

In 2023/24, Council approved the early closure of Riddell Road Landfill in Sunbury, ahead of its originally projected useful life extending to 2048.

As a result of this decision, Council has brought forward the final capping works and associated aftercare activities accordingly. To accurately update the cash flow projections for the site following this decision, Council engaged the same specialist consulting firm to assist in estimate of the rehabilitation and aftercare costs. The review determined that an additional \$13.47 million would need to be added to the provision for the Riddell Road Landfill. However, this is partially offset by a \$3.09 million reduction in the provision for the Bolinda Road Landfill.

Regarding the landfill provision, significant judgment was needed to estimate the costs associated with tankering leachate wastewater, as it heavily depends on the rainfall at the landfill site and the method used to dispose of the leachate wastewater. Consequently, future provisions may not precisely match actual aftercare cash outflows due to the uncertainties involved in making these estimates

<i>Key assumptions:</i>	<b>2024</b>	<b>2023</b>		
- discount rate	3.45%	3.45%		
- inflation rate	3.50%	3.50%		
<b>Total provisions</b>				
Current			38,258	32,593
Non-current			78,110	70,639
<b>Total</b>			<b><u>116,368</u></b>	<b><u>103,232</u></b>

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**Note 5 Investing in and financing our operations (cont.)**

**5.5 Commitments**

Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

2024	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Operating</b>					
Waste collection	5,826	3,730	12,861	-	22,417
<b>Total operating commitments</b>	<b>5,830</b>	<b>3,730</b>	<b>12,861</b>	<b>-</b>	<b>22,417</b>
<b>Capital</b>					
Land improvement	2,913	43	-	-	2,956
Buildings	14,675	-	-	-	14,675
Plant and equipment	4,144	-	-	-	4,144
Roads	8,144	24	-	-	8,168
Car park	2,393	-	-	-	2,393
Footpath	1,246	-	-	-	1,246
Drainage	563	8	-	-	571
Other	21,172	4,857	7,377	-	33,406
<b>Total capital commitments</b>	<b>55,250</b>	<b>4,932</b>	<b>7,377</b>	<b>-</b>	<b>67,559</b>
<b>2023</b>					
2023	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Operating</b>					
Waste collection	2,292	2,361	-	-	4,653
<b>Total operating commitments</b>	<b>2,292</b>	<b>2,361</b>	<b>-</b>	<b>-</b>	<b>4,653</b>
<b>Capital</b>					
Land improvement	20,496	43	-	-	20,539
Buildings	26,262	-	-	-	26,262
Plant and equipment	7,844	-	-	-	7,844
Roads	5,475	35	-	-	5,510
Car park	31,861	-	-	-	31,861
Footpath	766	16	-	-	782
Drainage	381	9	-	-	390
Other	1,152	558	1,690	-	3,400
<b>Total capital commitments</b>	<b>94,237</b>	<b>661</b>	<b>1,690</b>	<b>-</b>	<b>96,588</b>



Hume City Council  
 Notes to the Financial Report  
 For the Year Ended 30 June 2024

Note 6 Assets we manage

6.1 Property, plant, equipment and infrastructure

Summary of property, plant, equipment and infrastructure

	Restated carrying amount 30 June 2023	Additions	Contributions	Revaluation	Depreciation	Disposal	Assets written off	Transfers	Carrying amount 30 June 2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	2,793,359	-	75,801	167,153	(10,155)	-	(564)	19,564	3,045,157
Buildings	433,127	-	5,846	23,367	(9,338)	-	(55)	36,935	489,882
Plant and equipment	31,145	473	-	-	(7,494)	(433)	-	15,089	38,780
Infrastructure	2,246,292	1,768	91,687	196,392	(43,941)	-	(7,541)	33,046	2,517,704
Work in progress	69,795	146,993	-	-	-	-	-	(105,421)	111,367
	<b>5,573,717</b>	<b>149,235</b>	<b>173,334</b>	<b>386,911</b>	<b>(70,928)</b>	<b>(433)</b>	<b>(8,160)</b>	<b>(786)</b>	<b>6,202,890</b>

Summary of work in progress

	Opening WIP 2023	Additions	Transfers	Closing WIP 2024
	\$'000	\$'000	\$'000	\$'000
Land	-	68	-	68
Land improvements	15,676	29,913	(26,710)	18,879
Buildings	34,769	44,060	(36,170)	42,659
Plant and equipment	644	15,079	(15,320)	403
Infrastructure	18,706	57,873	(27,221)	49,358
Total	69,795	146,993	(105,421)	111,367

Hume City Council  
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Note 6 Assets we manage (cont.)

6.1 Property, plant, equipment and infrastructure (cont.)

Property	Land - specialised \$'000	Land - non specialised \$'000	Land improvements \$'000	Total Land \$'000	Buildings - specialised \$'000	Total Buildings \$'000	Work In Progress \$'000	Total Property \$'000
At fair value 1 July 2023	2,320,589	193,148	265,093	2,778,830	433,127	433,127	50,445	3,262,402
Prior period adjustments (Refer to Note 9.3)	109,894	-	-	109,894	-	-	-	109,894
At fair value 1 July 2023 - Restated	2,430,483	193,148	265,093	2,888,724	433,127	433,127	50,445	3,372,296
Accumulated depreciation at 1 July 2023	-	-	(95,365)	(95,365)	-	-	-	(95,365)
	2,430,483	193,148	169,728	2,793,359	433,127	433,127	50,445	3,276,931
<b>Movements in fair value</b>								
Additions	-	-	-	-	-	-	74,041	74,041
Contributions	74,105	-	1,696	75,801	5,846	5,846	-	81,647
Revaluation	150,009	12,007	11,688	173,704	14,029	14,029	-	187,733
Fair value of assets written off	-	-	(1,645)	(1,645)	(55)	(55)	-	(1,700)
Transfers	(7,557)	4,827	22,294	19,564	36,935	36,935	(62,880)	(6,381)
	216,557	16,834	34,033	267,424	56,755	56,755	11,161	335,340
<b>Movements in accumulated depreciation</b>								
Depreciation and amortisation	-	-	(10,155)	(10,155)	(9,338)	(9,338)	-	(19,493)
Accumulated depreciation of assets written off	-	-	1,081	1,081	-	-	-	1,081
Revaluation (increments)/decrements	-	-	(6,552)	(6,552)	9,338	9,338	-	2,786
	-	-	(15,626)	(15,626)	-	-	-	(15,626)
At fair value 30 June 2024	2,647,040	209,982	299,126	3,156,148	489,882	489,882	61,606	3,707,637
Accumulated depreciation at 30 June 2024	-	-	(110,992)	(110,992)	-	-	-	(110,991)
Carrying amount	2,647,040	209,982	188,135	3,045,157	489,882	489,882	61,606	3,596,645

Hume City Council  
 Notes to the Financial Report  
 For the Year Ended 30 June 2024

Note 6 Assets we manage (cont.)

6.1 Property, infrastructure, plant and equipment (cont.)

	Heritage \$'000	Plant and equipment \$'000	Furniture and equipment \$'000	Work In Progress \$'000	Total plant and equipment \$'000
<b>Plant and Equipment</b>					
At fair value 1 July 2023	1,252	33,263	35,179	644	70,338
Accumulated depreciation at 1 July 2023	-	(17,579)	(20,970)	-	(38,549)
	1,252	15,684	14,209	644	31,789
<b>Movements in fair value</b>					
Additions	-	-	473	15,079	15,552
Fair value of assets disposed	-	(1,768)	-	-	(1,768)
Fair value of assets written off	-	-	(1,429)	-	(1,429)
Transfers	159	9,578	5,352	(15,320)	(231)
	159	7,810	4,396	(241)	12,124
<b>Movements in accumulated depreciation</b>					
Depreciation and amortisation	-	(3,312)	(4,182)	-	(7,494)
Accumulated depreciation of disposals	-	1,335	-	-	1,335
Accumulated depreciation of assets written off	-	-	1,429	-	1,429
	-	(1,977)	(2,753)	-	(4,730)
At fair value 30 June 2024	1,411	41,073	39,575	403	82,462
Accumulated depreciation at 30 June 2024	-	(19,556)	(23,723)	-	(43,279)
Carrying amount	1,411	21,517	15,852	403	39,183

Hume City Council  
 Notes to the Financial Report  
 For the Year Ended 30 June 2024

**Note 6 Assets we manage (cont.)**

**6.1 Property, infrastructure, plant and equipment (cont.)**

	Roads	Bridges	Footpaths and cycleways	Car Parks	Drainage	Work In Progress	Total Infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Infrastructure</b>							
At fair value 1 July 2023	1,668,691	116,039	267,692	44,149	813,236	18,706	2,928,513
Accumulated depreciation at 1 July 2023	(353,364)	(33,648)	(68,007)	(6,848)	(201,224)	-	(663,090)
Accumulated impairment loss at 1 July 2023	(221)	(204)	-	-	-	-	(425)
	1,315,106	82,187	199,685	37,302	612,012	18,706	2,264,998
<b>Movements in fair value</b>							
Additions	1,768	-	-	-	-	57,873	59,642
Contributions	56,341	-	8,096	-	27,250	-	91,687
Revaluation	98,391	6,694	96,601	2,255	58,158	-	262,099
Fair value of assets written off	(8,268)	(16)	(2,614)	(706)	(1,100)	-	(12,705)
Transfers	16,702	222	9,725	2,864	3,533	(27,221)	5,825
	164,934	6,899	111,808	4,413	87,841	30,652	406,548
<b>Movements in accumulated depreciation</b>							
Depreciation and amortisation	(29,482)	(1,194)	(3,926)	(582)	(8,757)	-	(43,941)
Accumulated depreciation of assets written off	3,612	7	989	230	326	-	5,164
Revaluation (increments)/decrements	(21,860)	(2,047)	(25,277)	(508)	(16,014)	-	(65,707)
	(47,730)	(3,234)	(28,215)	(861)	(24,445)	-	(104,484)
	1,833,625	122,939	379,500	48,562	901,078	49,358	3,335,060
Accumulated depreciation at 30 June 2024	(401,094)	(36,882)	(96,222)	(7,709)	(225,669)	-	(767,574)
Accumulated impairment loss at 30 June	(221)	(204)	-	-	-	-	(423)
Carrying amount	1,432,310	85,853	283,278	40,853	675,409	49,358	2,567,062

Hume City Council  
 Notes to the Financial Report  
 For the Year Ended 30 June 2024

**Note 6 Assets we manage (cont.)**

**Note 6.1 Property, plant, equipment and infrastructure (cont.)**

*Acquisition*

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. Refer also to Note 8.4 for further disclosure regarding fair value measurement.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

Asset recognition thresholds and depreciation periods

<b>Property</b>	<b>Depreciation Period</b>	<b>Threshold Limit \$</b>
<b>Land</b>		
land	-	-
land under roads	-	100
land improvements	15 - 50 years	5,000
<b>Buildings</b>		
buildings	20 - 50 years	10,000
<b>Plant and Equipment</b>		
Plant and machinery	1 - 25 years	1,000
Furniture and equipment	1 - 10 years	1,000
<b>Heritage Assets</b>		
Heritage and culture	-	1,000
<b>Infrastructure</b>		
Roads		
road surface	12 - 75 years	1,000
road pavements (sealed)	75 years	1,000
road pavements (unsealed)	1,000 years	1,000
formation (earthworks)	-	1,000
roadside assets	5 - 75 years	1,000
Bridges	50 - 100 years	1,000
Footpaths and cycleways	25 - 75 years	1,000
Kerb and channel	60 years	1,000
Car parks		
surface	12 - 75 years	1,000
pavements (sealed)	75 years	1,000
pavements (unsealed)	1,000 years	1,000
formation (earthworks)	-	1,000
Drainage assets (pits, pipes and WSUD)	30 - 100 years	1,000

*Land under roads*

Council recognises land under roads it controls at fair value acquired on, or after, 1 July 2008.

*Depreciation and amortisation*

Buildings, land improvements, plant and equipment, infrastructure and other assets having limited useful lives are systematically depreciated over their useful lives to Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

Depreciation periods used are listed previously and are consistent with the prior year unless otherwise stated.

Hume City Council  
 Notes to the Financial Report  
 For the Year Ended 30 June 2024

**Note 6 Assets we manage (cont.)**

**Note 6.1 Property, plant, equipment and infrastructure (cont.)**

*Repairs and maintenance*

Routine maintenance, repair costs and minor renewal costs are expensed as incurred. Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is reflected in the carrying value of the asset.

**Valuation of land and buildings**

Valuation of land and buildings were undertaken by a qualified in-house Senior Valuer, Mr Bill Katsianis AAPI, Certified Practising Valuer, Australian Property Institute Member No: 62961.

The assessment of land and buildings is determined at fair value, which is established as the market value based on the highest and best use permitted by the relevant land planning regulations. In instances where there is limited or no market sales activity within a specific locality, valuation practices allow Certified Practising Valuers to incorporate sales data from neighboring neighborhoods that exhibit comparability. This approach yields valuable insights into the broader real estate market trends in the region. This data empowers valuers to comprehend trends, gauge demand, and assess pricing variations more accurately, thus enabling a more precise prediction of fair value fluctuations within the subject area.

These valuation practices also grant valuers the flexibility to reference older data, especially when recent sales information is lacking. Valuers may apply adjustments to account for changes in market conditions since the date of these older sales. Typically, valuers exercise their professional judgment and make appropriate adjustments, taking into consideration various factors such as location, timing of sales, and prevailing market conditions, all of which contribute to the determination of an accurate fair value for the land parcels. These adjustments constitute unobservable inputs in the valuation process.

Furthermore, in cases where land use is constrained by existing planning provisions, the valuation of the land parcel is adjusted downward to account for this limitation. This adjustment is also considered an unobservable input in the valuation process. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

The date and type of the current valuation is detailed in the following table. A revaluation was conducted in the current year for land and buildings.

Details of Council's land and buildings and information about the fair value hierarchy as at 30 June 2024 are as follows:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities;

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For more detailed information relating to the fair value hierarchy, please refer to Note 8.4

Asset Class	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000	DeV	Type of Valuation
<b>Land and Buildings</b>						
Land - non specialised	-	131,209	78,773	209,982	Jun-24	Full revaluation
Land - specialised	-	4,980	2,642,060	2,647,040	Jun-24	Full revaluation
Buildings - specialised	-	-	489,882	489,882	Jun-24	Full revaluation
<b>Total</b>	-	<b>136,189</b>	<b>3,210,715</b>	<b>3,346,904</b>		

1

**Valuation of infrastructure and Land Improvement Assets**

Valuation of infrastructure assets has been determined in accordance with a valuation undertaken by Mr. David Fricke, a Professional Engineer (Bachelor of Engineering, Civil) & MBA, Manager Assets.

The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation. The asset's condition has also been factored into the calculation. Infrastructure assets contain significant unobservable adjustments, therefore these assets are classified as Level 3.

Hume City Council  
Notes to the Financial Report  
For the Year Ended 30 June 2024

**Note 6 Assets we manage (cont.)**

**Note 6.1 Property, plant, equipment and infrastructure (cont.)**

Details of Council's infrastructure and information about the fair value hierarchy as at 30 June 2024 are as follows:

Asset Class	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000	DoV	Type of Valuation
Land Improvement	-	-	188,135	188,135	Jun-24	Index based revaluation
<b>Infrastructure</b>						
Roads	-	-	1,432,310	1,432,310	Jun-24	Full revaluation
Bridges	-	-	85,853	85,853	Jun-24	Full revaluation
Footpaths and cycleways	-	-	283,278	283,278	Jun-24	Full revaluation
Car parks	-	-	40,853	40,853	Jun-24	Full revaluation
Drainage works	-	-	675,409	675,409	Jun-24	Full revaluation
<b>Total Infrastructure</b>	-	-	<b>2,517,703</b>	<b>2,517,703</b>		

1

**Description of significant unobservable inputs into level 3 valuations**

**Specialised land and land under roads** is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 0% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$1.94 and \$2,270 per square metre.

2024	2023 Restated
\$'000	\$'000
2,647,040	2,430,483

**Specialised buildings** are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs is calculated on a square metre basis and ranges from \$170 to \$20,000 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 1 year to 50 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

489,882	433,127
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**Land improvement assets** are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of land improvement assets are determined on the basis of the current condition of the asset and vary from 1 year to 50 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of land improvement asset are sensitive to changes in use, expectations or requirements that could either shorten or extend their useful lives. Prior to 2019/20, Council recorded land improvement assets at cost.

188,135	169,728
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**Infrastructure assets** are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 1 year to 1000 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

2,517,704	2,246,292
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**Reconciliation of specialised land**

Land under roads  
Parks and reserves

681,625	628,711
1,965,415	1,801,772
<b>2,647,040</b>	<b>2,430,483</b>

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

<b>Note 6 Assets we manage (cont.)</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>6.2 Investment property</b>		
<b>Land</b>		
Balance at beginning of the financial year	21,163	20,559
Transfers from investment property into land	(1,541)	(451)
Transfers from land	4,271	-
Fair value adjustments	1,516	1,055
<b>Balance at end of the financial year</b>	<u>25,409</u>	<u>21,163</u>
<b>Buildings</b>		
Balance at beginning of the financial year	9,948	9,589
Transfers from investment property to building	(1,944)	(586)
Fair value adjustments	840	945
<b>Balance at end of the financial year</b>	<u>8,844</u>	<u>9,948</u>
<b>Total investment property at end of the financial year</b>	<u><b>34,253</b></u>	<u><b>31,111</b></u>

Investment property is held to generate long-term rental yields. Investment property is measured initially at cost, including transaction costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to Council. Subsequent to initial recognition at cost, investment property is carried at fair value, determined annually by Council's valuers. Changes to fair value are recorded in the comprehensive income statement in the period that they arise.

**Valuation of investment property**

Valuation of investment property has been determined by a qualified in-house Senior Valuer, Mr Bill Katsianis AAPI, Certified Practising Valuer, Australian Property Institute Member No: 62961, who has significant experience in the location and category of the property being valued. The valuation is at fair value, based on the current market value for the property.



**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**Note 7 People and relationships** **2024**    **2023**  
**No.**       **No.**

**7.1 Council and key management remuneration**

**(a) Related parties**

During the 2023/24 financial year there were no known entities that were either controlled, jointly controlled or which Council had a significant influence over (2022/23 nil).

**(b) Key management personnel**

Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:

**Councillors**

Councillor Trevor Dance	
Councillor Jarrod Bell	
Councillor Chris Hollow	
Councillor Sam Misho	
Councillor Jim Overend	
Councillor Carly Moore	
Councillor Joseph Haweil	<i>Mayor 01/07/2023 - 01/11/2023</i>
Councillor Jodi Jackson	
Councillor Naim Kurt	<i>Mayor 01/11/2023 - 30/06/2024</i>
Councillor Jack Medcraft	
Councillor Karen Sherry	<i>Deputy Mayor 01/07/2023 - 30/06/2024</i>

Chief Executive Officer  
Director Customer and Strategy  
Director City Services and Living  
Director Infrastructure and Assets  
Director City Planning and Places  
Chief Financial Officer  
Chief People Officer

Total number of councillors	11	11
Chief executive officer and other key management personnel	8	10
<b>Total key management personnel</b>	<b>19</b>	<b>21</b>

**(c) Remuneration of key management personnel**

Remuneration comprises employee benefits including all forms of consideration paid, payable or provided by Council, or on behalf of Council, in exchange for services rendered. Remuneration of Key Management Personnel and other senior staff is disclosed in the following categories.

**Short-term employee benefits** include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

**Post-employment benefits** include pensions, and other retirement benefits paid or payable on a discrete basis when employment has ceased.

**Other long-term employee benefits** include long service leave, other long service benefits or deferred compensation.

**Termination benefits** include termination of employment payments, such as severance packages.

Total remuneration of key management personnel was as follows:	<b>\$'000</b>	<b>\$'000</b>
Short-term employee benefits	2,626	2,498
Post employment benefit	228	216
Other long-term employee benefits	51	48
Termination benefits	54	153
<b>Total remuneration</b>	<b>2,959</b>	<b>2,915</b>

Where another senior staff member has temporarily acted in a Key Management Personnel (KMP) position which was not vacant during the financial year, their remuneration has been included in the other senior staff remuneration and therefore is not reported above.

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
\$0 - \$9,999	-	1
\$30,000 - \$39,999	8	6
\$40,000 - \$49,999	1	2
\$50,000 - \$59,999	-	2
\$60,000 - \$69,999	2	-
\$80,000 - \$89,999	-	2
\$100,000 - \$109,999	1	1
\$280,000 - \$289,999	-	1
\$290,000 - \$299,999	1	3
\$300,000 - \$309,999	-	1
\$310,000 - \$319,999	3	-
\$320,000 - \$329,999	-	1
\$330,000 - \$339,999	2	-
\$410,000 - \$419,999	-	1
\$450,000 - \$459,999	1	-
	<b>19</b>	<b>21</b>

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**Note 7 People and relationships (cont.)** **2024**    **2023**  
**No.**        **No.**

**7.1 Council and key management remuneration (cont.)**

**(d) Remuneration of other senior staff**

Other senior staff are officers of Council, other than KMP, who:  
a) report directly to a member of the KMP; and  
b) whose total annual remuneration exceeds \$170,000 (2023: \$160,000).

Total remuneration of other senior staff was as follows:		
Short-term employee benefits	3,805	4,234
Post-employment benefits	417	437
Other long-term employee benefits	95	110
Termination benefits	183	-
<b>Total Remuneration</b>	<b>4,500</b>	<b>4,781</b>

The number of other senior staff are shown below in their relevant income bands:

Income Range:

Less than \$170,000	-	6
\$170,000 - \$179,999	4	3
\$180,000 - \$189,999	1	3
\$190,000 - \$199,999	3	-
\$200,000 - \$209,999	1	3
\$210,000 - \$219,999	3	-
\$220,000 - \$229,999	5	8
\$230,000 - \$239,999	2	1
\$270,000 - \$279,999	1	1
\$300,000 - \$309,999	1	-
	<b>21</b>	<b>25</b>
	<b>\$'000</b>	<b>\$'000</b>

Total Remuneration for the reporting year for other senior staff included above, amounted to:	4,500	4,781
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Other senior staff who have acted as a KMP during a permanent vacancy have been disclosed in both KMP and other senior staff sections.

**7.2 Related party disclosure**

**(a) Transactions with related parties**

There were no known significant transactions with related parties at the end of the reporting period (2022/23: nil).

**(b) Outstanding balances with related parties**

There were no known significant outstanding balances at the end of the reporting period in relation to transactions with related parties (2022/23: nil).

**(c) Loans to/from related parties**

No loans have been made, guaranteed or secured by Council to related parties during the reporting year (2022/23: nil).

**(d) Commitments to/from related parties**

There were no known commitments to / from related parties during the reporting year (2022/23: nil).

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

<b>Note 8 Managing uncertainties</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>

**8.1 Contingent assets and liabilities**

**(a) Contingent assets**

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Council.

**Developer contributed assets**

Developer contributions to be received in respect of estates currently under development total \$104m (2022/23: \$99m).

**Operating lease receivables**

Council has entered into commercial property leases on its investment property, consisting of surplus freehold office complexes. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 15 years. All leases include a CPI based revision of the rental charge annually.

Future minimum rentals receivable under non-cancellable operating leases are as follows:

Not later than 1 year	1,952	1,960
Later than 1 year and not later than 5 years	3,793	4,929
Later than 5 years	492	854
<b>Total operating lease receivables</b>	<b>6,237</b>	<b>7,743</b>

**(b) Contingent liabilities**

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Council; or
- present obligations that arise from past events but are not recognised because:
- it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- the amount of the obligation cannot be measured with sufficient reliability.

**Legal matters**

Council is presently involved in some confidential legal matters, which are being conducted through Council's solicitors. As these matters are yet to be finalised, and the financial outcomes are unable to be reliably estimated, no allowance for these contingencies has been made in the financial report.

As at 30 June 2024, current public liability claims excess which are considered to have a financial exposure for Council was \$210k (2022/23: \$240k).

**Superannuation**

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined in Note 4.1(b). As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

**Liability Mutual Insurance**

Council is a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI Scheme provides public liability and professional indemnity cover to participant Councils. The LMI Scheme states that each participant may be liable to make further contributions to the scheme in respect of any insurance year in which Council was a participant, to the extent of its participant share of any shortfall in the provision set aside in respect of that insurance year. Such liability will continue whether or not the participant remains a participant in future insurance years.

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**Note 8 Managing uncertainties (cont.)**

**8.2 Change in accounting standards**

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council assesses the impact of these new standards.

<< In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities to modify AASB 13 Fair Value Measurement. AASB 2022-10 amends AASB 13 Fair Value Measurement for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. The AASB 13 modifications:

- are applicable only to not-for-profit public sector entities;
- are limited to fair value measurements of non-financial assets not held primarily for their ability to generate net cash inflows;
- are to be applied prospectively for annual periods beginning on or after 1 January 2024;
- would not necessarily change practice for some not-for-profit public sector entities; and
- do not indicate that entities changing practice in how they measure relevant assets made an error in applying the existing requirements of AASB 13.

Council will assess any impact of the modifications to AASB 13 ahead of the 2024-25 reporting period. >>

<< In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants. AASB 2022-6 amends AASB 101 Presentation of Financial Statements to improve the information an entity provides in its financial statements about long-term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The amendments in AASB 2022-6 are effective for annual periods beginning on or after 1 January 2024. Council will assess any impact of the modifications to AASB 101 ahead of the 2024-25 reporting period. >>

**8.3 Financial instruments**

**(a) Objectives and policies**

Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables) and payables (excluding statutory payables). Details of the material accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the Notes of the financial statements. Risk management is carried out by senior management under policies approved by Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

**(b) Market risk**

Market risk is the risk that the fair value or future cash flows of council financial instruments will fluctuate because of changes in market prices. Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

**(c) Interest rate risk**

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

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**Note 8 Managing uncertainties (cont.)**

**8.3 Financial instruments (cont.)**

**(c) Interest rate risk (cont.)**

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on Council's year end result.

**(d) Credit risk**

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. To help manage this risk:

- council have a policy for establishing credit limits for the entities Council deal with;
- council may require collateral where appropriate; and
- council only invest surplus funds with financial institutions which have a recognised credit rating specified in council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with Council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when Council provide a guarantee for another party. Details of our contingent liabilities (if applicable) are disclosed in Note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any allowance for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

**(e) Liquidity risk**

Liquidity risk includes the risk that, as a result of council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet, and is deemed insignificant based on prior periods' data and current assessment of risk.

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**Note 8 Managing uncertainties (cont.)**

**8.3 Financial instruments (cont.)**

**(e) Liquidity risk (cont.)**

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

**(f) Sensitivity disclosure analysis**

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of 0.25% in market interest rates (AUD) from year-end rates of 4.35%.

These movements will not significantly affect the valuation of Council's financial assets and liabilities, nor will they materially impact Council's operational results. As of 30 June 2024, Council has no borrowings. Additionally, 43% of the term deposits at fixed rates will mature around the middle of the 2024/25 financial year, with another 39% maturing towards the end of the year.

**8.4 Fair value measurement**

*Fair value hierarchy*

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 *Fair value measurement*, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

*Revaluation*

Subsequent to the initial recognition of assets, non-current physical assets, other than furniture, plant, equipment, heritage and land improvements are measured at their fair value, being the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. At balance date, Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**Note 8 Managing uncertainties (cont.)**

**8.4 Fair value measurement (cont.)**

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 1 to 5 years. The valuation is performed either by experienced council officers.

<b>Assets class</b>	<b>Revaluation frequency</b>
Land	1 to 5 years
Buildings	1 to 5 years
Land Improvements	1 to 5 years
<b>Infrastructure</b>	
Roads	1 to 5 years
Bridges	1 to 5 years
Footpaths and cycleways	1 to 5 years
Car parks	1 to 5 years
Drainage works	1 to 5 years

Where the assets are revalued, the revaluation increases are credited directly to the asset revaluation reserve except to the extent that an increase reverses a prior year decrease for that class of asset that had been recognised as an expense in which case the increase is recognised as revenue up to the amount of the expense. Revaluation decreases are recognised as an expense except where prior increases are included in the asset revaluation reserve for that class of asset in which case the decrease is taken to the reserve to the extent of the remaining increases. Within the same class of assets, revaluation increases and decreases within the year are offset.

*Impairment of assets*

At each reporting date, Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

**8.5 Events occurring after balance date**

No matters have occurred after balance date that require disclosure in the financial report.

Hume City Council  
Notes to the Financial Report  
For the Year Ended 30 June 2024

**Note 9 Other matters**

9.1 Reserves	Balance at beginning of reporting period	Increase (decrease)	Balance at end of reporting period
(a) Asset revaluation reserves	\$'000	\$'000	\$'000
<b>2024</b>			
<b>Property</b>			
Land	1,427,851	161,680	1,589,531
Land improvements	76,254	5,137	81,391
Buildings	145,078	23,367	168,445
Land under roads	272,852	336	273,188
	<b>1,922,035</b>	<b>190,520</b>	<b>2,112,555</b>
<b>Plant and equipment</b>			
Plant and equipment	285	-	285
	<b>285</b>	<b>-</b>	<b>285</b>
<b>Infrastructure</b>			
Roads	771,855	76,531	848,386
Bridges	42,518	4,646	47,164
Footpaths and cycleways	99,848	71,323	171,171
Car parks	25,956	1,747	27,703
Drainage	299,937	42,144	342,081
	<b>1,240,114</b>	<b>196,391</b>	<b>1,436,505</b>
<b>Investment property</b>			
Land	33,297	-	33,297
Buildings	328	-	328
	<b>33,625</b>	<b>-</b>	<b>33,625</b>
<b>Total asset revaluation reserves</b>	<b>3,196,059</b>	<b>386,911</b>	<b>3,582,970</b>
	<b>Restated balance at beginning of reporting period</b>	<b>Increase (decrease)</b>	<b>Restated balance at end of reporting period</b>
	\$'000	\$'000	\$'000
<b>2023 restatement</b>			
<b>Property</b>			
Land	1,115,271	312,580	1,427,851
Land improvements	63,565	12,689	76,254
Buildings	120,040	25,038	145,078
Land under roads	178,973	93,879	272,852
	<b>1,477,849</b>	<b>444,186</b>	<b>1,922,035</b>
<b>Plant and equipment</b>			
Plant and equipment	285	-	285
	<b>285</b>	<b>-</b>	<b>285</b>
<b>Infrastructure</b>			
Roads	464,326	307,529	771,855
Bridges	35,657	6,861	42,518
Footpaths and cycleways	93,895	5,953	99,848
Car parks	16,628	9,328	25,956
Drainage	286,879	13,058	299,937
	<b>897,385</b>	<b>342,729</b>	<b>1,240,114</b>
<b>Investment property</b>			
Land	33,297	-	33,297
Buildings	328	-	328
	<b>33,625</b>	<b>-</b>	<b>33,625</b>
<b>Total asset revaluation reserves</b>	<b>2,409,144</b>	<b>786,915</b>	<b>3,196,059</b>



**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

**Note 9 Other matters (cont.)**

**9.1 Reserves (cont.)**

<b>(b) Other reserves</b>	<b>Balance at beginning of reporting period</b>	<b>Transfer from accumulated surplus</b>	<b>Transfer to accumulated surplus</b>	<b>Balance at end of reporting period</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>2024</b>				
Recreation land	5,534	3,142	(3,766)	4,910
Development levies	158,677	18,051	(12,499)	164,229
Conditional grants	7,951	12,955	(13,390)	7,516
Reserve - landfills	500	-	-	500
Investment reserve	18,673	-	-	18,673
<b>Total other reserves</b>	<b>191,335</b>	<b>34,148</b>	<b>(29,655)</b>	<b>195,828</b>
<b>2023</b>				
Recreation land	4,680	2,881	(2,027)	5,534
Development levies	139,719	30,264	(11,305)	158,677
Conditional grants	24,301	5,120	(21,470)	7,951
Reserve - landfills	500	-	-	500
Investment reserve	18,202	471	-	18,673
<b>Total other reserves</b>	<b>187,401</b>	<b>38,736</b>	<b>(34,802)</b>	<b>191,335</b>

The recreation land and development levies reserves relate to funds that are required to be spent on specific projects in accordance with the monies received.

The conditional grants reserve represents grants received but were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date.

The reserve - landfills has been mandated by the Environmental Protection Agency (EPA) for funds to be set aside in the event of a landfill emergency.

The investment reserve relates to money Council has set aside to fund future investment activities.

**Hume City Council**  
**Notes to the Financial Report**  
**For the Year Ended 30 June 2024**

<b>Note 9 Other matters (cont.)</b>	<b>2024</b>	Restated
	<b>\$'000</b>	<b>2023</b>
		<b>\$'000</b>
<b>9.2 Reconciliation of cash flows from operating activities to surplus</b>		
Surplus for the year	168,545	164,645
<i>Non-cash adjustments:</i>		
Depreciation and amortisation	86,827	65,803
Gain on disposal of property, plant, equipment and infrastructure	(255)	(387)
Contributions - non-monetary assets	(173,334)	(157,078)
Asset written off	8,159	9,374
Fair value adjustments for investment property	(2,356)	(2,000)
Finance costs - leases	142	58
Impairment loss on assets	-	121
<i>Change in assets and liabilities:</i>		
Increase in rates debtors	(6,097)	(4,547)
Increase in other debtors	(2,216)	(7,428)
Increase/(Decrease) in allowance for expected credit loss	62	(15)
Decrease in other assets	314	2,722
Increase in intangible assets	-	(3,399)
(Decrease)/Increase in trade and other payables	(5,266)	8,318
Decrease in contract and other liabilities	(3,121)	(5,358)
Increase in trust funds and deposits	3,640	2,717
Increase in provisions	13,136	30,282
<b>Net cash provided by operating activities</b>	<b><u>88,181</u></b>	<b><u>103,830</u></b>

Hume City Council  
Notes to the Financial Report  
For the Year Ended 30 June 2024

**Note 9 Other matters (cont.)**

**9.3 Prior period adjustments**

During the year, Council reconciled the Land and Land Under Road (LUR) assets from Council's asset register to the Land Titles Office register. It has been identified that \$25.44 million of Land and \$84.46 million of LUR that were previously not recorded. The correction have been made by restating each affected financial statement line item as at 30 June 2023 or 1 July 2023 where relevant and the impact of such correction is set out in the table below.

**Impact of correction of an error on the comprehensive income statement**

	For the period ended 30 June 2023 as previously presented \$'000	Correction of non- monetary asset recognition \$'000	For the period ended 30 June 2023 (restated) \$'000
<b>Income</b>			
Contributions - non-monetary	124,701	32,377	157,078
<b>Total Income</b>	<b>531,706</b>	<b>32,377</b>	<b>564,083</b>
<b>Surplus for the year</b>	<b>132,268</b>	<b>32,377</b>	<b>164,645</b>
Net asset revaluation gain	773,285	13,630	786,915
<b>Total comprehensive result</b>	<b>905,552</b>	<b>46,007</b>	<b>951,559</b>

**Impact of correction of an error on the balance sheet**

	As at 30 June 2023 as previously presented \$'000	Correction of non- monetary asset recognition \$'000	As at 30 June 2023 (restated) \$'000
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**Impact of change on the balance sheet**

<i>Land</i>	1,969,482	25,437	1,994,919
<i>Land under roads</i>	544,254	84,457	628,711
Property, plant, equipment and infrastructure	5,463,823	109,894	5,573,717
Total non-current assets	5,513,328	109,894	5,623,222
Total assets	5,965,567	109,894	6,075,461
<b>Net assets</b>	<b>5,779,045</b>	<b>109,894</b>	<b>5,888,939</b>
Accumulated surplus	2,418,319	83,227	2,501,545
Asset revaluation reserves	3,169,392	26,667	3,196,059
<b>Total equity</b>	<b>5,779,045</b>	<b>109,894</b>	<b>5,888,939</b>

**Impact of change on statement of changes in equity**

Accumulated surplus	2,418,319	83,227	2,501,545
<i>Land</i>	1,424,409	3,442	1,427,851
<i>Land under roads</i>	249,627	23,225	272,852
Asset revaluation reserves	3,169,392	26,667	3,196,059
<b>Total equity</b>	<b>5,779,045</b>	<b>109,894</b>	<b>5,888,939</b>

**Impact of correction of an error on the comprehensive income statement**

	For the period ended 30 June 2022 as previously presented \$'000	Correction of non- monetary asset recognition \$'000	For the period ended 30 June 2022 (restated) \$'000
<b>Income</b>			
Contributions - non-monetary	113,797	13,870	127,667
<b>Total Income</b>	<b>467,043</b>	<b>13,870</b>	<b>480,913</b>
<b>Surplus for the year</b>	<b>132,190</b>	<b>13,870</b>	<b>146,060</b>
Net asset revaluation gain	337,432	13,037	350,469
<b>Total comprehensive result</b>	<b>469,622</b>	<b>26,907</b>	<b>496,530</b>

Hume City Council  
Notes to the Financial Report  
For the Year Ended 30 June 2024

**Note 9 Other matters (cont.)**

**9.3 Prior period adjustments (cont.)**

**Impact of correction of an error on the balance sheet**

	As at 30 June 2022 as previously presented \$'000	Correction of non- monetary asset recognition \$'000	As at 30 June 2022 (restated) \$'000
<b>Impact of change on the balance sheet</b>			
<i>Land</i>	1,646,006	8,100	1,654,106
<i>Land under roads</i>	431,335	55,787	487,123
Property, plant, equipment and infrastructure	4,542,133	63,887	4,606,021
Total non-current assets	4,589,774	63,887	4,653,662
Total assets	5,019,201	63,887	5,083,089
<b>Net assets</b>	<b>4,873,492</b>	<b>63,887</b>	<b>4,937,379</b>

**Impact of change on statement of changes in equity**

Accumulated surplus	2,289,984	50,850	2,340,834
<i>Land</i>	1,113,854	1,417	1,115,271
<i>Land under roads</i>	167,353	11,620	178,973
Asset revaluation reserves	2,396,107	13,037	2,409,144
<b>Total equity</b>	<b>4,873,492</b>	<b>63,887</b>	<b>4,937,379</b>

The above correction does not impact the Statement of cash flow or the Statement of capital works.

**Note 10 Change in accounting policy**

There have been no changes to accounting policies in the 2023-24 year.

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<b>REPORT NO:</b>	8.3
<b>REPORT TITLE:</b>	End of Year Capital Works Report - June 2024
<b>SOURCE:</b>	Adam McSwain, Director Infrastructure and Assets
<b>DIVISION:</b>	Infrastructure & Assets
<b>FILE NO:</b>	-
<b>POLICY:</b>	-
<b>STRATEGIC OBJECTIVE:</b>	3.2: Deliver responsible and transparent governance, services and sustainable assets that respond to community needs
<b>ATTACHMENTS:</b>	<ol style="list-style-type: none"><li>1. <i>Income and Expenditure Adjustments</i></li><li>2. <i>Capital Works Report by Ward</i></li><li>3. <i>Active Projects</i></li><li>4. <i>Capital Works Delivery</i></li><li>5. <i>Net Financial Position</i></li></ol>

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## 1. SUMMARY OF REPORT:

1.1 This report provides Council with an update on the delivery of the 2023/24 capital works program as at 30th June 2024.

1.2 Some of the key highlights of this quarterly capital works program are:

- 1.2.1 \$18.17m of funding has been spent on the Roads infrastructure assets which encompasses a range of critical road improvement projects aimed at enhancing connectivity and safety within the City of Hume. The main projects include:
- (a) the ongoing duplication of Aitken Boulevard between Marathon and Grand Boulevard, ensuring smoother traffic flow;
  - (b) Road reconstruction - several road reconstructions are in progress which include sites at Trade Park Drive in Tullamarine, Woodland Court in Craigieburn and Wattle Glen Street in Craigieburn with the goal of improving road conditions and longevity;
  - (c) Urban roads enhancement – completed construction of two access roads at Craigieburn Sports Club and Boardman Reserve in Sunbury, contributing to better accessibility and enhanced urban mobility in the area;
  - (d) Intersection enhancement – completed a roundabout modification at Creekwood Drive and Windrock Avenue in Craigieburn, designed to enhance traffic flow and safety at this intersection;
  - (e) Sustainable road maintenance - \$11.12m of expenditure has been spent on various annual maintenance programs aimed at sustaining road quality throughout Hume City. These programs include local road resurfacing and resealing efforts, kerb and channel rehabilitation and the replacement of traffic management facilities and speed humps. Those ongoing endeavours contribute to maintaining the overall road infrastructure to the satisfactory standards.

**REPORT NO: 8.3 (cont.)**

- 1.2.2 \$43.04m of funding has been spent on the buildings to support the ongoing expansion and enhancement of essential community buildings across various locations. The main projects include:
- (a) Indoor sports facilities upgrade: \$17.71m on continued construction and improvement efforts dedicated to indoor sports facilities in both Craigieburn and Greenvale. These enhancements aim to provide residents with modern and versatile spaces for recreational activities;
  - (b) Community Centres: \$9.57m on various community centres (including preliminary study and planning, design, construction and upgrade) fostering community engagement and providing accessible gathering places. Locations include Mickleham South and North, Kalkallo North and Central, Seabrook Reserve in Broadmeadows, Jacksons Creek in Sunbury, Valley Park in Westmeadows, and Craigieburn Community Centre at Highland Drive;
  - (c) Pavilion upgrades: \$7.07m on 20 pavilion upgrades across the City with the goal of providing fully equipped and modern facilities for community members to utilise and enjoy;
  - (d) Broadmeadows Global Learning Centre Redevelopment: \$2.83m spent on the ground floor refurbishment to return more space back to the community;
  - (e) Public toilets: \$1.04m on multiple locations including Greenvale Recreation Reserve, John McMahon Reserve, Jack Roper East and Highgate Recreation Reserve club rooms, ensuring enhanced amenities for visitors and patrons;
  - (f) Climate action plan: \$0.53m on projects relating to climate change initiatives. These projects include the installation of solar panels on Council buildings and various energy-saving measures, all working together to minimize the Council’s climate footprint;
  - (g) Arts Precinct in Sunbury: \$0.55m spent on the initial planning, design and various building maintenance works at former VU site located at Jackson Hill in Sunbury. These efforts mark the beginning of creating a new arts precinct in the area.
- 1.2.3 \$43.39m has been allocated to enhancing the land improvements assets, aiming to elevate the quality of life, foster community engagement, and instil a sense of pride in the local area. The main projects include:
- (a) Revitalising Recreation Spaces – Council has invested \$5.42m to the enhancement of the local parks and reserves. Within this allocation, \$1.89m has been allocated to the implementation of various master plans, resulting in notable improvements at Sunbury Park, Derby Street Reserve, Tulsa Reserve, Jack Roper Reserve and Seabrook Reserve. \$1.51m has been allocated to enhance the landscaping and upgrade play spaces across various reserves in the City;

**REPORT NO: 8.3 (cont.)**

- (b) Vibrant Sports Environment - \$24.92m has been invested to the enhancement and construction of sports fields. Within this allocation, \$21.91m has been directed towards the design and construction of the new sports fields at locations such as new athletic track at Boardman Reserve, Bridges Recreation Reserve, Grand Boulevard Reserve, Mt Aitken District Reserve and Greenvale Recreation Reserve. \$3m has been allocated for the upgrade of other sports fields. This includes enhancements to sports lighting systems, sub-surface drainage systems, fencing upgrades, improvements to the tennis courts and the installation of cricket nets at various locations.
  - (c) Maintenance of waste management infrastructure - \$12.12m has been spent on several landfill sites including \$11.11m expenditure relating to the interim capping works at Riddell Landfill Sunbury to mitigate environmental impacts;
  - (d) Enhancing Urban Spaces - \$0.45m has been spent on the enhancement of the public spaces. This includes street lighting in walkway at Weemala Court to Paringa Boulevard in Meadow Heights and Benston Street upgrade in Craigieburn, contributing the overall improvement of these urban areas.
- 1.2.4 \$30.40m has been invested in parking facilities which includes:
- (a) The construction of the multi-deck car park on Evans Street in Sunbury;
  - (b) Completion of the car park at Seabrook Reserve;
  - (c) The commencement of construction of the car park at Greenvale Recreation Reserves;
  - (d) Carried out the annual car park resurfacing program to ensure well-maintained facilities across the City; and
  - (e) Continually invested in the construction of new parking bays on narrow streets to address the parking challenges in those areas.
- 1.2.5 \$6.87m of funding has been spent on footpath and cycleways aiming to create a safe, healthy and connected community that values sustainable transportation and the well-being of residents, including:
- (a) New footpath construction – throughout 2023/24, a number of new footpaths have been completed. These additions include footpath at Forman Street in Westmeadows, Annandale Road in Tullamarine, Broadmeadows Deviation Road (N side) between Wynton Court and bus stop opposite N Circular Road, Rocklands Rise in Meadow Heights and Alanbrae terrace (south side) between Mickleham Road and Ardlie Street in Attwood. Pasley Street in Sunbury, Capital Link Drive in Campbellfield, Riddell Road in Sunbury, Haddington Crescent in Greenvale, and Camp Road in Campbellfield, effectively enhancing pedestrian connectivity;
  - (b) Annual footpath rehabilitation program – \$5.6m has been spent on the annual footpath rehabilitation program. This proactive approach ensures that the footpaths are well-maintained, ensuring safe and accessible routes for local residents.

REPORT NO: 8.3 (cont.)

- 1.2.6 \$8.81m has been invested in plant, furniture and equipment contributing to a well-functioning Council, improved public services and an overall positive impact on the quality of life and satisfaction of the community, including:
- (a) Plant and equipment - \$9.72m on works including the installation of a removable false floor to the 50-metre pool to minimise depth, servicing school lessons and use for families participating in aqua play. The replacement of BALC boiler, promoting the health and safety of community. Moreover, the rooftop solar installations on Council buildings, aligning with the environmentally sustainable strategy. Additionally, resources have been directed towards ongoing procurement of vehicles as part of the Council’s fleet replacement program. This ensures the functionality of essential transportation services including the garbage trucks and road sweepers, critical for providing efficient services and maintain the community’s well-being.
  - (b) Furniture and equipment – An expenditure of \$8.81m has been allocated during the 2023/24 financial year. This allocation includes the Recycling Victoria - Universal FOGO bin rollout program, aiming to deliver Food and Garden Organics (FOGO) bins to all households across the area, the development of digital transformation, service migration to the cloud and the refresh and redesign of Network Switching & WAP infrastructure, enabling the way of technology to support Council operation and OneHume strategy, enhancing the customer experience, streamlining efficiency across various functions, and proactively address future growth requirements, the execution of the annual IT devices replacement program, procurement of new kerbside bins, ongoing implementation of the annual library stock replacement program and the renewal of gym equipment at leisure centres, enhancing the fitness experience for community members. Other expenditure includes the CCTV installation and integrated upgrade works in Boardman Stadium, with the objective to improve and maintain the safety of the community.
- 1.2.7 \$1.50m has been spent on Stormwater management, including:
- (a) Investment in the upgrade and rehabilitation of drainage infrastructure. These efforts cover enhancements at multiple citywide locations, including upgrades at Banksia Grove and Birch Avenue in Tullamarine, Barkley Street and Homestead Way in Sunbury, Carlinga Court in Gladstone Park, Mahoneys Road in Campbellfield and Jensen Road, Pearcedale Parade in Broadmeadows.
- 1.2.8 Of the 279 projects, 90 are complete, 82 are in construction, 81 are in the planning phase, 18 at the procurement stage, and 8 have not commenced.
- 1.2.9 The total revised available funds to be spent in 2023/24 are \$129.611 million. However, Council managed to spend \$162.364 million during this period. This includes \$62.704 million in works completed ahead of schedule, and \$31.334 million incomplete works that will be carried forward to 2024/25.
- 1.2.10 A total of 69 projects were expected to be completed by 2022/23 but have been carried forward to 2023/24 and form part of the total available funds of \$129.611 million. Of these carried forward projects, the actual expenditure for 2023/24 was \$15.301 million against the available funds of \$18.184 million (69%).



REPORT NO: 8.3 (cont.)

1.2.11 The available funding and actual capital works expenditure in this report excludes the salaries capitalised from the operating budget.

2. RECOMMENDATION:

2.1 That the report be received and noted.

3. LEGISLATIVE POWERS:

3.1 Not applicable.

4. FINANCIAL IMPLICATIONS:

4.1 Revised available funding

4.1.1 The approved new capital works funding for 2023/24 was \$122.3 million. In addition, a negative amount of \$4.758 million was carried forward from 2022/23 to 2023/24 for expenditure on projects that were spent in advance of schedule and therefore the total available funds became \$117.542 million. In addition, an increase of \$12.069 million has been made to the approved budget (refer to Attachment 1 for details) bringing the total revised capital works funds to \$129.611 million.

<b>TABLE 1 – 2023/24 Available funding</b>	<b>Amount (\$'000)</b>
2023/24 new capital works budget	122,300
Add: Actual carry forward funding from 2022/23	(4,758)
<b>Capital works available funding – 2023/24</b>	<b>117,542</b>
Adjustments (refer to Attachment 1)	<b>12,069</b>
<b>Revised capital works funds – 2023/24</b>	<b>129,611</b>

4.2 Capital Works Income

4.2.1 The following table provides details of the income for the 2023/24 capital works program. The approved capital works income budget is \$34.215m (including \$800k from plant and equipment sales). Of the \$34.215m, \$16.621m relates to grants raised/received in prior years but will be recognised in 2023/24 in accordance with new revenue accounting standards. Therefore, the budgeted new capital works income is \$17.594m in 2023/24 (\$34.215m - \$16.621m).

4.2.2 As of 30<sup>th</sup> June 2024, an increase of \$12.296m has been made to the income forecast bringing the total revised new capital works income to \$29.89m.

<b>TABLE 2 – Capital income</b>	<b>Amount (\$'000)</b>
2023/24 capital works budget new income	17,594
Forecast adjustments	12,296
<b>2023/24 capital works new income</b>	<b>29,890</b>

REPORT NO: 8.3 (cont.)

**4.3 Delivery of 2023/24 Capital Works Program**

4.3.1 The following table represents a breakdown of the total number of projects by their expected completion year to measure the delivery performance (refer to Attachment 4).

<b>TABLE 3 – delivery of 2023/24 capital works program</b>				
<b>Budgeted delivery year</b>	<b>Number of projects</b>	<b>Actual exp (\$'000)</b>	<b>2023/24 available funding (\$'000)</b>	<b>Act exp as % of Available funding (23/24)*</b>
Prior to 2023/24	69	12,064	18,183	69%
2023/24	102	49,232	55,978	88%
Beyond 2023/24	108	100,528	55,450	181%
	<b>279</b>	<b>162,364</b>	<b>129,611</b>	<b>125%</b>

4.3.2 In 2023/24, Council spent \$162.364 million representing 125% of revised available funding. The main reason of this overspending is caused by timing as a few major projects are spent ahead of schedule.

**5. ENVIRONMENTAL SUSTAINABILITY CONSIDERATIONS:**

5.1 Environmental sustainability is considered in the delivery of each project as appropriate.

**6. CLIMATE CHANGE ADAPTATION CONSIDERATIONS:**

6.1 There are no impacts on climate change adaptation as a result of this report.

**7. CHARTER OF HUMAN RIGHTS APPLICATION:**

7.1 The charter has been reviewed in relation to this report and there are no issues to be considered in this regard.

**8. COMMUNITY CONSULTATION:**

8.1 Community consultation is undertaken on individual projects as appropriate.

8.2 Council’s website has a section providing information on the major projects. This website information will be updated as the projects progress with design drawings and construction photographs as they become available.

**9. DISCUSSION:**

9.1 The 2023/24 capital works program originally consisted of 275 projects/programs which has been revised to 279 (see Attachment 3 for further details).

**REPORT NO: 8.3 (cont.)**

**9.2** To the end of the 23/24 year, Council spent \$162.364m representing 125% of the revised available funding. This is a significant improvement to the same point of 22/23 which was \$99.155m.

**9.3 Net Financial Position for 2023/24**

9.3.1 The net unfavourable financial position carried forward from the 2022/23 Capital Works program was \$0.967 million. This position further deteriorated by \$8.69 million during the 2022/23 financial year, due to two main factors: a \$7.307 million approved cost escalation to cover cost overruns and an additional \$1.383 million in unfavourable expenditure variances.

9.3.2 However, this was partially offset by an unexpected \$5.50 million in capital works income received in 2023/24, reducing the net unfavourable financial position to \$4.153 million as of 30 June 2024.

<b>TABLE 4 - 2023/24 overall result</b>	<b>Amount (\$'000)</b>
Opening balance from 2022/23	(967)
Less:	
Cost escalations approved during 2023/24	(7,307)
Unfavourable expenditure variance from 2023/24 program	(1,383)
Add:	
Net additional unbudgeted capital works income	5,504
<b>Net financial position as of 30 June 2024</b>	<b>(4,153)</b>

**9.4 2024/25 Budget – Capital Works Available Funds**

9.4.1 The approved new capital works funding for 2024/25 is \$181.401 million. A negative balance of \$31.370 million will be carried forward from 2023/24 to reduce the 2024/25 new budget for several projects that have been delivered ahead of the budgeted schedule in 2023/24 and therefore the total available funds for the 2024/25 financial year are \$150.031 million. Details of the carried forward amounts are contained in Attachment 2 for each ward

<b>TABLE 5 – 2023/24 Available funding</b>	<b>Amount (\$'000)</b>
2024/25 new capital works budget	181,401
Add: actual carry forward from 2023/24	(31,370)
<b>Capital works available funding 2024/25</b>	<b>150,031</b>

**REPORT NO: 8.3 (cont.)**

9.5.1 Please find the following table to illustrate some major projects that have progressed ahead of schedule:

<b>Project Number</b>	<b>Project description</b>	<b>Negative carried forward amount (\$,000)</b>
604697	Evans Street, Sunbury - Multi-Deck Carpark	(14,445)
604470	Riddell Road Landfill Capping	(9,804)
604759	Greenvale Recreation Reserve - Indoor Cricket Centre	(5,864)
604863	Athletics Track, lighting and associated amenities at Boardman Reserve	(5,011)
602910	Grand Blvd Reserve AOS (construction of fields) Craigieburn R2 AR01	(4,611)
601350	Craigieburn community centre - 141Highlander Dr	(2,492)
601590	Construct a pavilion at Bridges Recreation Reserve (Craigieburn R2 AR04)	(1,982)
604753	Valley Park Community Centre	(1,684)
604730	Craigieburn Sports Stadium	(1,508)
604735	Broadmeadows GLC Redevelopment	(1,416)

**10. CONCLUSION:**

**10.1** The delivery of the 2023/24 capital works program has been commendable, achieving a total of \$162.364 million in capital works, surpassing the revised annual forecast of \$129.611 million, reaching an impressive 125% of the target. Throughout the year, Council still faced significant challenges, including cost escalations, limited contractor availability, and labour shortages. Council’s ability to overcome these challenges and still surpass the delivery target showcases a strong commitment to the delivery of projects for the community.

**ATTACHMENT 1 – Income and Expenditure Adjustments**

The following table outlines the adjustments to the income budget and any corresponding adjustments to the capital expenditure budget if applicable.

The budgeted capital works income budget was \$34.215 million of which \$16.621 million relates to grants raised/received in prior years but will be recognised in 2023/24 in accordance with the accounting standards. Therefore, the budgeted new capital works income was \$17.594 million (\$34.215m - \$16.621m).

An increase of \$12.296 million has been made to the income bringing the total revised new capital works income to \$29.89 million. The main reasons for the income variance are:

- a) Timing: the grants coming earlier or later than originally budgeted
- b) Unbudgeted grants received in 2023/24.

An increase of \$12.069 million has been made to the 2023/24 available funding which includes:

- a) An additional \$0.44 million has been added to PJ600690 - Merrifield West Northern Community Hub to rectify the issues identified during the building defect period.
- b) Extra \$0.43 million has been added to PJ605012 - Kalkallo Library (interim service) to cover the additional cost required due to project scope change. The approved project scope change will find alternative locations and structures to ensure the self-service kiosks at Kalkallo and Mickleham North Community Centres would be serviceable in the longer term and meet the brief of offering 24/07 access to the Community.
- c) An additional \$1.987 million has been added to PJ601360 - Greenvale Recreation Reserve Playing Field (Greenvale Recreation Reserve) - G'vale Central AR01 to cover the cost escalations required.
- d) An additional \$0.718 million has been added to PJ601740 – Mt Holden Masterplan to cover the cost escalations required.
- e) An additional \$2.326 million has been added to PJ604730 – Craigieburn Sports Stadium to cover the cost escalations required.
- f) An additional \$1.485 million has been added to PJ600980 – Aitken Boulevard Duplication -between Marathon Blvd & Grand Blvd to cover the cost escalations required.
- g) An additional \$0.01 million has been added to PJ 602840 - Greenvale Oval 4 carpark and landscape to cover the funding shortage from the tender price.
- h) An additional \$0.1 million has been allocated to PJ604753 - Valley Park Community Centre to cover the project's cost overrun. This additional funding comes from a contribution made by DHHS, which provided a security deposit to the Council instead of fulfilling the requirement to construct the MCH facility at the Valley Park site as per the 2012 land exchange agreement.
- i) Added \$0.145 million and \$0.09 million reimbursement received in PJ500435 - Annual Sportsground Fence Upgrade Program and PJ604672 - Seabrook Reserve Access and Carparking respectively for additional works done outside the original project scope on behalf of Craigieburn Sports Club and NRL.
- j) Additional three projects created for 2023/24 Blackspot program (PJ605164, PJ605165 and PJ605166).

- k) Additional two projects approved by CIC to be created including PJ605177 - Supply and install lockers at Broadmeadows Library staff room and PJ605178 - Broadmeadows Community Hub bathroom conversion project.
  
- l) Adjustments made for the opening carried forward funding for PJ601400 - Construct 4 Rugby Pitches at Bridge Recreation Reserve (\$2.048 million), PJ602770 - Jacana Reserve Pavilion and social room (\$0.09 million) and PJ605086 - Digital Transformation Program (\$1.417 million). These adjustments are to fix the incorrect project funding issues caused by the budgeted negative carry-forward.

Project No	Project Description	Income Adjustment ('000)	CW Available Funds Adjustment ('000)	Comments
603980	Road Rehab for Cobram St Broadmeadows b/w Nathalia St and Pascoe Vale service Rd	195	-	Unbudgeted 2023/24 LRCI phase 4 funding 40% (total \$486,720)
604010	Reconstruction for Mason St Campbellfield b/w Waratah St & Salvator Dr	453	-	Unbudgeted 2023/24 LRCI phase 4 funding 40% (total \$1,131,760)
604879	Oaklands Road Reconstruction b/w No. 365 & No. 395 vehicle Crossings	373	-	Unbudgeted 2023/24 LRCI phase 4 funding 40% (total \$933,575)
605046	Westmeadows Public Space Plan	10	-	Unbudgeted grant funding for restoring community war memorials and avenues from Department of Families, Fairness and Housing.
601350	Craigieburn community centre	95	-	Unbudgeted 1st payment for the enhancement to the dance space at Craigieburn Community Centre.
605201	Dog park upgrade at John Ilhan Reserve Meadow Heights	66	-	Timing: this is an external funded project.
603970	Road Rehabilitation for Rosedale Crescent Dallas whole length	47	-	Unbudgeted additional Road to Recovery funding received in 2023/24.
603980	Road Rehab for Cobram St Broadmeadows b/w Nathalia St and Pascoe Vale service Rd	571	-	Unbudgeted additional Road to Recovery funding received in 2023/24.
500150	Open Space and Play Space Upgrades	840	-	Unbudgeted growing suburb funding for 4 reserves (Balyang Way, Turnberry Dr, Highgate and Clovelly Dr)
500433	Sports Ground Lighting Audit and Upgrade Program	182	-	Unbudgeted 1 <sup>st</sup> instalment of 2023-24 Local Sports Infrastructure funding for Arena Recreation Reserve and Aston Recreation Reserve lighting projects.
603150	Kalkkalo Central Community Hub	1,500	-	Unbudgeted 3rd instalment for Building block funding from Education and Training department (Total funding announced \$3m, \$300k received in 2021/22 and \$1.2m received in 2022/23).
603380	Mickleham South Community Centre -Merrifield West CI04	1,000	-	Unbudgeted remaining 50% of the building block grant from Department Education and Training (Total grant \$2m).
604697	Evans Street, Sunbury - Multi-Deck Carpark	7,129	-	Timing: More funding received from DoT due to the project being delivered ahead of schedule.

Project No	Project Description	Income Adjustment ('000)	CW Available Funds Adjustment ('000)	Comments
602720	Leo Dineen Reserve Pavilions and social room	120	120	An unbudgeted bank guarantee has been called on a bankrupt contractor, and an equivalent amount has been added to the project budget to cover the cost of completing the remaining work.
604866	Sunbury Senior Citizens Centre (Redevelopment)	250	-	Unbudgeted 1 <sup>st</sup> instalment of grant received (total grant of \$600k announced)
500070	Local Area Traffic Management Facilities	30	-	Unbudgeted 1st instalment grant from TAC to fund upgrading of Grand Boulevard Zebra Crossings.
604633	Road upgrade - Ligar Street b/w Gap Rd and Cornish St, Sunbury	13	-	Unbudgeted contribution received from resident to cover the cost for construction of A single vehicle crossing expenses.
170280	Integrated Water Management Plan Actions (2020-2025)	71	-	\$22.5k is the remaining balance of unbudgeted grant for the detailed design for the Jack Roper Stormwater harvesting from Melbourne Water (total funding is \$45k, \$22.5k received in 2022/23); Unbudgeted grant funding of \$150k received for Cloverton Stormwater Harvesting scheme project; Offset by the additional income, \$101k budgeted remaining grant from Melbourne Water for Cloverton Stormwater Harvesting project has not been received in 2023/24 due to project delivery delay.
500435	Annual Sportsground Fence Upgrade Program	145	145	Contribution towards the frontage fence at Craigieburn sporting club. An equivalent amount has been added to the project funding to cover additional cost incurred.



Project No	Project Description	Income Adjustment ('000)	CW Available Funds Adjustment ('000)	Comments
604672	Seabrook Reserve Access and Carparking	92	92	The reimbursement of forecourt works that Council has undertaken on behalf of the NRL. The equivalent amount has been added to the project funding to cover additional cost incurred.
604794	Summerhill Road Bridge over Merri Creek - Replace Guard Rail (HL036 )	97	97	Contribution from Whittlesea Council (budgeted for \$25k in 2022/23). An equivalent amount has been added to the project funding to cover additional expenditure incurred.
604759	Greenvale Recreation Reserve - Indoor Cricket Centre	(150)	-	Timing: The remaining balance of \$150k for the SRV grant has been budgeted in 2023/24 but expect to be received in 2024/25.
604730	Craigieburn Sports Stadium	(500)	-	Timing: \$500k grant received earlier in 2022/23. (total \$5m of SRV grant, \$4m received in 2020/21 and \$0.9m received in 2022/23. The remaining balance of \$100k to be received in 2024/25 (\$500k budgeted in 2023/24).
604863	Athletics Track, lighting and associated amenities at Boardman Reserve	(800)	-	Due to timing. \$800k grant income received earlier in 2022/23. Total funding of \$2m (\$1.8m received in 2022/23 and the remaining of \$200k to be received in 2024/25 (\$800k budgeted in 2023/24)).
500330	Fleet Capital Replacement Program	(80)	-	Less plant sales revenue than budgeted.
600690	Merrifield West Northern Community Hub	-	44	Additional funding has been added to rectify issues identified during the building defect period.
605012	Kalkallo Library (interim service)	68	43	Unbudgeted grant income (total \$75k). \$43k additional funding has been added to cover the extra cost from project scope change.
605164	2023/24 Blackspot - install raised safety platform at Silvester Parade and McPherson Boulevard intersection, Roxburgh Park	-	306	Unbudgeted 2023/24 blackspot program funding. No grant has been received in 2023/24 due to timing; Total grant amount has been added to the project funding.

Project No	Project Description	Income Adjustment ('000)	CW Available Funds Adjustment ('000)	Comments
605165	2023/24 Blackspot - install raised safety platform at Widford St, b/w Freda St and Jacana Ave, Broadmeadows	60	417	Unbudgeted 2023/24 blackspot program funding. Less grant has been received in 2023/24 due to timing; Total grant amount has been added to the project funding.
605166	2023/24 Blackspot -Install Raised Safety Platforms on east west approach to roundabout at Grand Blvd and Hanson Rd roundabout, Craigieburn	-	169	Unbudgeted 2023/24 blackspot program funding. No grant has been received in 2023/24 due to timing; Total grant amount has been added to the project funding.
601360	Greenvale Recreation Reserve Playing Field (Greenvale Recreation Reserve) - G'vale Central AR01	-	566	Additional funding approved by Council (14 <sup>th</sup> August Council meeting)
601360	Greenvale Recreation Reserve Playing Field (Greenvale Recreation Reserve) - G'vale Central AR01	-	1,421	Additional funding approved by Council (18 <sup>th</sup> December Council meeting)
601360	Greenvale Recreation Reserve Playing Field (Greenvale Recreation Reserve) - G'vale Central AR01	-	1,058	Additional funding added from projected savings from PJ602840 and PJ600080.
602840	Greenvale Oval 4 carpark and landscape -Greenvale West R3&Greenvale North R1 OS04	-	(948)	Funding transferred to PJ601360 to cover estimated cost overrun.
602840	Greenvale Oval 4 carpark and landscape -Greenvale West R3&Greenvale North R1 OS04	-	12	Additional funding approved by Council during contract awarding (based on tender price)
600080	Greenvale Recreation Reserve Master Plan	-	(110)	Funding transferred to PJ601360 to cover estimated cost overrun.
604872	Roundabout modification at Creekwood Dr and Windrock Ave	-	552	Additional funding added from projected savings from PJ604775 and reallocation of funding from PJ500020 and PJ500070.
604775	Craigieburn Sports Club - Construct Access Road	-	(287)	Projected saving of funding has been transferred to PJ604872 to cover estimated cost overrun.
500070	Local Area Traffic Management (LATM) Facilities	-	(150)	Reallocated funding to PJ604872
500020	Local Road Asphalt Resurfacing	-	(115)	Reallocated funding to PJ604872

Project No	Project Description	Income Adjustment ('000)	CW Available Funds Adjustment ('000)	Comments
603150	Kalkallo North community hub-Lockerbie CI04	-	212	Unspent GSF of \$212k for Village Green (PJ500150) has been approved to be transferred to PJ603150
500150	Open Space and Play Space Upgrades	-	(212)	Unspent GSF of \$212k for Village Green has been approved to be transferred to PJ603150
604693	Sunbury Depot Renewal Works	-	962	Additional funding transferred from PJ604724 and PJ605039 to cover projected cost overrun (Council approved)
604724	Maffra St Depot Renewal Works	-	(788)	An allocation of \$788k has been redirected to PJ604693 due to the deferred initiation of Depot renewal works, pending the adoption of the new master plan for the Maffra Street site.
605039	Maffra Street Depot expansion	-	(174)	An allocation of \$174k has been redirected to PJ604693 due to the deferred initiation of Depot expansion works, pending the adoption of the new master plan for the Maffra Street site.
601400	Construct 4 Rugby Pitches at Bridge Recreation Reserve (C'burn R2 AR03)	-	2,048	Adjusted 2023/24 project funding to remove the negative budgeted carried forward as this amount has been already included in the actual negative carried forward figure.
602770	Jacana Reserve Pavilion and social room	-	91	Adjusted 2023/24 project funding to remove the negative budgeted carried forward as this amount has been already included in the actual negative carried forward figure.
604753	Valley Park Community Centre	-	100	Added Unbudgeted contribution from DHHS for the security deposit given to Council in lieu of the requirement for DHHS to construct the MCH facility at Valley Park site as per land exchange agreement in 2012 to cover the cost overrun for this project.

Project No	Project Description	Income Adjustment ('000)	CW Available Funds Adjustment ('000)	Comments
601740	Mt Holden Masterplan	-	718	Additional funding approved by Council to cover cost overrun.
604730	Craigieburn Sports Stadium	-	2,326	Additional funding approved by Council to cover cost overrun.
602730	Tullamarine Tennis Club Pavilion	-	(168)	2023/24 funding deleted and re-budgeted in 2027/28.
602770	Jacana Reserve Pavilion and social room	-	(19)	2023/24 funding deleted and re-budgeted in 2030/31.
602790	Tullamarine Reserve Pavilion and change rooms (Secondary)	-	(18)	2023/24 funding deleted and re-budgeted in 2027/28.
604816	Elizabeth Drive Child and Family Centre Expansion	-	(65)	Project removed as post in-depth analysis; the project is no longer required.
604823	Craigieburn Leisure Centre Occasional Care Refurbishment	-	(37)	Project removed as post in-depth analysis; the project is no longer required.
605177	Supply and install lockers at Broadmeadows Library staff room	-	16	New project created.
605178	Broadmeadows Community Hub bathroom conversion project	-	50	New project created.
500340	Irrigation Installation and Upgrade	-	(422)	Combine PJ500340 with PJ500350.
500350	Sportsground surfaces, drainage and irrigation renewal program	-	422	Combine PJ500340 with PJ500350.
604623	SALC Water Play Area	419	693	The timing of the budgeted grant has resulted in receiving 50% of the total grant funding in 2023/24, which is higher than initially budgeted (\$419k). Additional funding approved by Council to cover cost overrun.
600980	Aitken Boulevard Duplication - between Marathon Blvd & Grand Blvd	-	1,485	Additional funding approved by Council (28 Feb 2024) to cover cost overrun.
605086	Digital Transformation Program	-	1,417	Correction of 2022/23 carried forward as invoice recorded in 2022/23 should be funded by operating rather than Capital. Correction journal is done in 2023/24.
<b>Total</b>		<b>12,296</b>	<b>12,069</b>	

**Capital Works Report  
 For the Period Ended 30th June 2024**

Number	Project Information			Expenditure (\$)				Status
	Project Name	Ward	Project Locality	YTD Actual	Annual Available Funding	Remaining to spend	Actual carried forward	
<b>Aitken Ward</b>								
600340	D.S. Aitken Recreation Reserve Master Plan	AITKEN	C/BURN	186,457	218,251	31,794	0	Operate
600680	Mt Aitken District Recreation Reserve AC01(LSP) - Highlands	AITKEN	C/BURN	1,013,173	1,375,812	362,639	100,000	Complete
600690	Merrifield West Northern Community Hub	AITKEN	MICK/HAM	173,298	44,142	(129,156)	0	Complete
600980	Aitken Boulevard Duplication	AITKEN	C/BURN	364,246	2,887,602	2,523,356	2,523,356	Operate
601020	Beacon Hills Crescent Reconstruction	AITKEN	C/BURN	578,617	761,343	182,726	0	Complete
601090	Wattleglen Street Reconstruction	AITKEN	C/BURN	1,318,550	786,457	(532,093)	0	Construct
601350	Craigieburn community centre	AITKEN	C/BURN	3,082,092	590,549	(2,491,542)	(2,491,542)	Construct
601400	Construct 4 Rugby Pitches at Bridges Recreation	AITKEN	C/BURN	3,478,761	3,998,608	519,847	100,000	Complete
601590	Construct a pavilion at Bridges Recreation Reserve	AITKEN	C/BURN	3,646,644	1,664,904	(1,981,740)	(1,981,740)	Construct
601780	Fairways Lake - Fairways Boulevard Drainage Works	AITKEN	C/BURN	1,197	88,574	87,377	87,377	Plan
602060	Craigieburn Youth Centre Upgrade	AITKEN	C/BURN	129,515	173,682	44,167	5,218	Construct
602190	Cloverton Southern Active Open Space Pavilion 1&2 - Lockerbie AR08 & AR09	AITKEN	KALKALLO	6,191	116,136	109,945	54,972	Complete
602270	Donnybrook Reserve Pavilion Upgrade	AITKEN	KALKALLO	0	25,068	25,068	0	Complete
602300	Construct Pavilion 1&2 on Active Playing	AITKEN	MICK/HAM	150,378	170,000	19,622	19,622	Initiate
602330	Construction of Playing Field 2 in South-Western Area	AITKEN	MICK/HAM	211	160,000	159,789	159,789	Initiate
602360	Vic Foster Reserve Pavilion Upgrade	AITKEN	C/BURN	51,470	158,750	107,280	107,280	Plan
602830	Roxburgh Park Drive duplication	AITKEN	ROX/PARK	0	500,000	500,000	500,000	Operate
602910	Grand Blvd Reserve AOS (construction of fields)	AITKEN	C/BURN	5,746,222	1,091,399	(4,654,822)	(4,611,239)	Construct
602920	Grand Blvd Reserve AOS (construction of pavilion)	AITKEN	C/BURN	0	460,786	460,786	(43,583)	Construct
603120	Construct Pavilion 1&2 on Central Active	AITKEN	KALKALLO	34,145	815,917	781,772	781,772	Plan
603150	Kalkallo North community hub-Lockerbie C104	AITKEN	KALKALLO	2,178,825	2,771,742	592,917	500,000	Operate
603380	Mickleham South Community Centre	AITKEN	MICK/HAM	727,704	1,259,598	531,893	55,000	Operate
603400	Construct Pavilion 1&2 on northern sports	AITKEN	MICK/HAM	186,089	211,009	24,920	24,920	Operate
603960	Road Rehabilitation for Lee St Craigieburn	AITKEN	C/BURN	606,607	778,063	171,456	0	Operate
604230	Road reconstruction for Hothlyn Dr	AITKEN	C/BURN	24,347	94,636	70,289	70,289	Plan
604340	Hanson Rd Road Reconstruction between Creekwood Drive and Malcolm Creek Parade and a roundabout at Creekwood Dr	AITKEN	C/BURN	2,800	39,744	36,944	36,944	Plan
604612	Hume Tennis & Community Centre - Stage 2	AITKEN	C/BURN	0	20,000	20,000	20,000	Identify
604614	Hume Hockey Centre - second pitch	AITKEN	C/BURN	2,004	100,000	97,997	97,997	Plan
604615	Hume Hockey Centre - pavilion extension	AITKEN	C/BURN	83,732	20,000	(63,732)	(63,732)	Plan
604617	Kalkallo Grassland Restoration Project	AITKEN	KALKALLO	0	261,562	261,562	261,562	Plan

**Capital Works Report  
For the Period Ended 30th June 2024**

Number	Project Information			Expenditure (\$)					Status
	Project Name	Ward	Project Locality	YTD Actual	Annual Available Funding	Remaining to spend	Actual carried forward	On going / Complete	
604657	Hayfield Rd Bridge(H1075), Roxburgh Park	AITKEN	ROX/PARK	36,029	50,000	13,971	0	Complete	
604658	Mitchell St Rural Road reconstruction and Malcolm St Bridge	AITKEN	KALKALLO	98,664	99,833	1,168	1,168	Plan	
604666	Craigieburn HGLC Front Entrance	AITKEN	C/BURN	47,046	127,125	80,079	80,079	Construct	
604673	Benston Street, Craigieburn	AITKEN	C/BURN	18,081	35,737	17,656	0	Complete	
604730	Craigieburn Sports Stadium	AITKEN	C/BURN	9,527,655	8,019,696	(1,507,959)	(1,507,959)	Construct	
604747	Aitken Creek Master Plan	AITKEN	C/BURN	84,745	106,500	21,755	21,755	Plan	
604748	Malcolm Creek Trail Enhancement Program	AITKEN	C/BURN	0	66,000	66,000	66,000	Plan	
604760	Craigieburn Golf Course - Drainage System	AITKEN	C/BURN	17,978	25,753	7,775	7,775	Procure	
604775	Craigieburn Sports Club - Construct Access Road	AITKEN	C/BURN	176,906	174,733	(2,173)	0	Complete	
604794	Summerhill Road Bridge over Merri Creek - Replace	AITKEN	C/BURN	148,915	135,882	(13,033)	0	Complete	
604800	EPA Requirement - Closed Landfill Rehabilitation	AITKEN	C/BURN	159,647	0	(159,647)	(159,647)	Construct	
604803	Conservation Fencing Mt Ridley Nature Reserve	AITKEN	MICK/HAM	4,296	165,000	160,704	160,704	Procure	
604806	Returns room refurbishment Craigieburn Library	AITKEN	C/BURN	169,206	169,970	764	0	Complete	
604845	Rotunda at DS Aitken Reserve	AITKEN	C/BURN	222,563	322,824	100,261	0	Complete	
604869	Craigieburn Sports Stadium Car Park and access road	AITKEN	C/BURN	2,658	200,000	197,343	197,343	Identify	
604872	Roundabout modification at Creekwood Dr and Windrock Ave	AITKEN	C/BURN	401,115	688,967	287,852	0	Construct	
605012	Kalkallo Library (interim service)	AITKEN	KALKALLO	175,777	228,261	52,484	0	Construct	
605014	Self-service library equipment at Mickleham North Community	AITKEN	MICK/HAM	51,027	89,055	38,028	38,028	Procure	
605018	Homestead Community & Learning Centre Upgrade Study	AITKEN	ROX/PARK	14,750	161,351	146,601	146,601	Initiate	
605019	Kalkallo Regional Library Planning	AITKEN	KALKALLO	89,025	100,000	10,975	0	Initiate	
605030	SPLASH - Pool Tile Replacement & Balance Tank Painting	AITKEN	C/BURN	51,694	110,000	58,306	58,306	Plan	
605033	Hothlyn Drive Reserve Cricket Nets	AITKEN	C/BURN	137,100	138,000	900	0	Complete	
605034	Aston Reserve Cricket Nets	AITKEN	C/BURN	87,273	56,000	(31,273)	0	Complete	
605058	Woodlands Court Road Reconstruction	AITKEN	C/BURN	292,527	399,034	106,526	0	Operate	
605065	SPLASH Pool False Floor	AITKEN	C/BURN	721,235	715,000	(6,235)	0	Complete	
605083	Craigieburn Rd, b/w Mickleham Rd & Oaklands Rd, Yuroke -	AITKEN	YUROKE	21,363	100,000	78,638	78,638	Initiate	
605118	Lakeside Drive Reserve Changeroom Upgrade	AITKEN	ROX/PARK	19,741	148,500	128,759	128,759	Plan	
605122	3Y Kinder program - Expansion at Craigieburn Child and Family Centre	AITKEN	C/BURN	55,415	100,000	44,585	44,585	Plan	
605123	3Y Kinder program - Stage 1 of expansion and upgrade at Bluebird Way Child and Community Centre	AITKEN	ROX/PARK	48,050	100,000	51,950	51,950	Plan	
605124	3Y Kinder program - Double modular building additional works at Aitken Hill Community Centre	AITKEN	C/BURN	2,561	100,000	97,439	97,439	Plan	

**Capital Works Report  
For the Period Ended 30th June 2024**

Number	Project Information				Expenditure (\$)				Status
	Project Name	Ward	Project Locality	YTD Actual	Annual Available Funding	Remaining to spend	Actual carried forward	On going / Complete	
605125	3Y Kinder program - Expansion at Kalkallo Central community hub-Lockerbie C104	AITKEN	MICK/HAM	119,342	2,765	(116,577)	(116,577)	Procure	
605126	3Y Kinder program - Expansion at Mickleham South Community Centre	AITKEN	MICK/HAM	122,705	61,934	(60,771)	(60,771)	Procure	
605161	Additional seating under shelter at Arena Recreation Reserve	AITKEN	ROX/PARK	0	10,000	10,000	10,000	Plan	
605164	24 Blackspot - Silvester Parade and McPherson Boulevard intersection Roxburgh Park	AITKEN	ROX/PARK	9,950	305,520	295,570	295,570	Plan	
605166	24 Blackspot - Grand Blvd and Hanson Rd roundabout Craigieburn	AITKEN	C/BURN	9,650	169,632	159,982	159,982	Plan	
		<b>AITKEN</b>		<b>36,917,965</b>	<b>35,160,425</b>	<b>(1,757,540)</b>	<b>(3,886,014)</b>		

Citywide										
Number	Project Name	Ward	Project Locality	YTD Actual	Annual Available Funding	Remaining to spend	Actual carried forward	On going / Complete		
170280	Integrated Water Management Plan Actions(2020-2025)	CITYWIDE	CITYWIDE	55,070	232,395	177,325	177,325	Construct		
500010	Local Road Spray Reseal	CITYWIDE	CITYWIDE	1,447,744	1,500,821	53,077	53,077	Construct		
500020	Local Road Asphalt Resurfacing	CITYWIDE	CITYWIDE	6,278,685	4,388,291	(1,890,394)	(1,890,394)	Construct		
500030	Carpark Resurfacing	CITYWIDE	CITYWIDE	315,678	285,391	(30,287)	(30,287)	Construct		
500040	Kerb and Channel Rehabilitation	CITYWIDE	CITYWIDE	477,701	471,500	(6,201)	(6,201)	Construct		
500050	Kerb and Channel Rehabilitation Associated with Road	CITYWIDE	CITYWIDE	987,111	937,300	(49,811)	(49,811)	Construct		
500060	Traffic Management Facilities	CITYWIDE	CITYWIDE	1,127,536	8,125	(1,119,412)	(1,119,412)	Construct		
500070	Local Area Traffic Management (LATM) Facilities	CITYWIDE	CITYWIDE	798,197	334,524	(463,673)	(463,673)	Construct		
500080	Footpath Rehabilitation	CITYWIDE	CITYWIDE	5,380,031	4,996,762	(383,269)	(383,269)	Construct		
500090	Walking & Cycling Strategy Implementation	CITYWIDE	CITYWIDE	31,421	570,617	539,196	539,196	Construct		
500100	Drainage Rehabilitation Works	CITYWIDE	CITYWIDE	574,569	138,311	(436,258)	(436,258)	Construct		
500110	Drainage Infrastructure Upgrade	CITYWIDE	CITYWIDE	637,206	613,772	(23,434)	(23,434)	Construct		
500130	Sports Ground Lighting Audit and Upgrade Program	CITYWIDE	CITYWIDE	567,149	293,901	(273,248)	(273,248)	Construct		
500150	Open Space and Play Space Upgrades	CITYWIDE	CITYWIDE	1,514,117	369,427	(1,144,690)	(1,144,690)	Construct		
500210	Public Toilet Program (based on 2017 strategy)	CITYWIDE	CITYWIDE	1,038,966	1,362,927	323,960	323,960	Construct		
500220	Disability Action Plan (2019-2023)	CITYWIDE	CITYWIDE	34,029	229,661	195,632	195,632	Construct		
500240	Kerbside Bins - New and Maintenance	CITYWIDE	CITYWIDE	1,303,678	1,331,269	27,591	0	Construct		
500250	Litter Bin Infrastructure Replacement	CITYWIDE	CITYWIDE	53,501	115,970	62,469	62,469	Construct		
500280	Hume's Places	CITYWIDE	CITYWIDE	8,801	88,840	80,039	80,039	Construct		
500290	Library Stock Replacement	CITYWIDE	CITYWIDE	939,637	977,000	37,363	37,363	Construct		



**Capital Works Report  
For the Period Ended 30th June 2024**

Number	Project Information			Expenditure (\$)				Status
	Project Name	Ward	Project Locality	YTD Actual	Annual Available Funding	Remaining to spend	Actual carried forward	
500300	Public Art Project	CITYWIDE	CITYWIDE	79,845	131,114	51,269	51,269	Construct
500310	ICT Infrastructure projects	CITYWIDE	CITYWIDE	145,433	1,799,845	1,654,412	1,654,412	Construct
500330	Fleet Capital Replacement Program	CITYWIDE	CITYWIDE	8,184,595	5,565,000	(2,619,595)	1,000,000	Construct
500340	Irrigation Installation and Upgrade	CITYWIDE	CITYWIDE	773,101	0	(773,101)	0	Construct
500350	Sportsground Surfaces - Sub-Surface Drainage	CITYWIDE	CITYWIDE	698,588	1,009,970	311,382	(461,719)	Construct
500360	Sports Pavilion Bin Cage program	CITYWIDE	CITYWIDE	8,994	18,440	9,447	9,447	Construct
500370	Sports Infrastructure Replacement	CITYWIDE	CITYWIDE	13,650	17,933	4,283	0	Construct
500380	Basketball Stadium Asset Renewal Program	CITYWIDE	CITYWIDE	38,730	58,642	19,912	19,912	Construct
500390	Premier's Reading Challenge	CITYWIDE	CITYWIDE	29,422	30,000	578	0	Construct
500400	Indented Parking on Narrow Streets	CITYWIDE	CITYWIDE	518,320	791,697	273,377	273,377	Construct
500410	Children's Services Yard Refurbishment	CITYWIDE	CITYWIDE	175,404	165,435	(9,969)	(9,969)	Construct
500431	Tennis Facility Surface Replacement Program	CITYWIDE	CITYWIDE	214,397	378,567	164,170	164,170	Construct
500433	Sports Ground Lighting Audit and Upgrade Program (Outside current program 2020-2024)	CITYWIDE	CITYWIDE	350,774	0	(350,774)	(350,774)	Construct
500434	Climate Action Plan	CITYWIDE	CITYWIDE	532,947	276,599	(256,348)	(256,348)	Construct
500435	Annual Sportsground Fence Upgrade	CITYWIDE	CITYWIDE	433,930	455,865	21,935	21,935	Construct
500436	IS Device Replacement Annual Program	CITYWIDE	CITYWIDE	428,389	1,297,703	869,314	869,314	Construct
500437	Annual Road Humps Replacement Program	CITYWIDE	CITYWIDE	8,400	40,941	32,541	0	Construct
500438	Annual new footpath construction program	CITYWIDE	CITYWIDE	223,402	199,315	(24,086)	(24,086)	Construct
500439	Parks Drainage	CITYWIDE	CITYWIDE	129,438	250,000	120,562	120,562	Construct
600130	Leisure Centre Pool Plant and Capital Projects Upgrade	CITYWIDE	CITYWIDE	426,131	412,611	(13,520)	(13,520)	Construct
604500	Road Design for Capital Works Program	CITYWIDE	CITYWIDE	295,469	134,748	(160,721)	(108,160)	Construct
604611	Sports Reserves Car Park Lighting Program	CITYWIDE	CITYWIDE	0	293,264	293,264	293,264	Construct
604626	Leisure Centre Gym Equipment Replacement	CITYWIDE	CITYWIDE	89,178	542,006	452,828	452,828	Construct
604675	Merri Creek Regional Park	CITYWIDE	CITYWIDE	205,291	121,230	(84,062)	(84,062)	Plan
604700	Skate, scooter, BMX strategy implementation (outside current adopted plan)	CITYWIDE	CITYWIDE	177,240	215,961	38,721	38,721	Construct
604762	Sports Reserves - External Open Space	CITYWIDE	CITYWIDE	14,740	77,050	62,310	62,310	Construct
604766	Installation Tennis Book a Court System	CITYWIDE	CITYWIDE	1,473	41,534	40,061	0	Complete
604772	Soccer Reserve - Portable Goal Storage Cages	CITYWIDE	CITYWIDE	0	466	466	0	Complete
604797	Parks Landscape Enhancements	CITYWIDE	CITYWIDE	298,433	235,847	(62,586)	(62,586)	Construct
604802	Water Meter Removals	CITYWIDE	CITYWIDE	8,726	57,200	48,474	48,474	Identify
604832	Upgrade work to community facilities	CITYWIDE	CITYWIDE	128,081	160,000	31,919	0	Complete
604846	Solar array installation on Council buildings	CITYWIDE	CITYWIDE	454,170	2,160	(452,010)	(452,010)	Construct



**Capital Works Report  
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Number	Project Information			Expenditure (\$)				Status
	Project Name	Ward	Project Locality	YTD Actual	Annual Available Funding	Remaining to spend	Actual carried forward	
604850	Infrastructure as a Service Migration to the Cloud	CITYWIDE	CITYWIDE	780,096	814,645	34,549	0	Complete
604864	Mural Program for art installations/sculptures	CITYWIDE	CITYWIDE	83,518	76,077	(7,441)	(7,441)	Construct
605007	LED streetlighting upgrade for major roads and TJs	CITYWIDE	CITYWIDE	121,444	30,000	(91,444)	(91,444)	Construct
605008	Cues to care - Conservation Reserve Fencing Program - Stage 1	CITYWIDE	CITYWIDE	18,701	100,900	82,199	82,199	Procure
605010	Conservation restoration program-Stage 1	CITYWIDE	CITYWIDE	3,096	67,000	63,904	63,904	Construct
605017	Community Centre Furniture Renewal	CITYWIDE	CITYWIDE	6,057	10,403	4,346	4,346	Construct
605027	Sports Reserve Community Safety Action Plan	CITYWIDE	CITYWIDE	69,438	138,451	69,013	69,013	Procure
605036	Leisure Centre 24 Hour Gym & Access Gates	CITYWIDE	CITYWIDE	41,690	80,000	38,310	38,310	Plan
605052	Scoping study for CW actions of the endorsed	CITYWIDE	CITYWIDE	53,809	70,000	16,191	16,191	Initiate
605056	Recycling Victoria - Universal FOGO bin rollout	CITYWIDE	CITYWIDE	2,356,805	2,705,000	348,195	100,000	Construct
605086	Project Falcon	CITYWIDE	CITYWIDE	1,703,126	1,350,550	(352,576)	(352,576)	Procure
605128	Electronic timesheet system	CITYWIDE	CITYWIDE	0	350,000	350,000	350,000	Plan
605136	Stadiums - Basketball Backboard Rolling Replacement Program	CITYWIDE	CITYWIDE	98,224	90,000	(8,224)	(8,224)	Construct
605138	Pool Inflatables	CITYWIDE	CITYWIDE	35,890	40,000	4,110	4,110	Complete
605139	Group Fitness Area Flooring Upgrades	CITYWIDE	CITYWIDE	16,548	35,000	18,452	18,452	Construct
605147	Communication Rooms - Ventilation	CITYWIDE	CITYWIDE	5,481	15,000	9,519	0	Complete
605149	Signage replacement	CITYWIDE	CITYWIDE	0	50,000	50,000	50,000	Construct
605151	All Terrain Mower	CITYWIDE	CITYWIDE	0	135,000	135,000	135,000	Procure
605152	Design and manufacture of the signage project	CITYWIDE	CITYWIDE	366	119,240	118,874	0	Initiate
605153	Consultancy - Noise attenuation study for the libraries in	CITYWIDE	CITYWIDE	14,982	33,000	18,018	0	Initiate
605155	CIP actions with Capital Works planning	CITYWIDE	CITYWIDE	149,301	435,000	285,699	285,699	Plan
605156	Planning and Development Digital Transformation Project	CITYWIDE	CITYWIDE	328,592	399,000	70,408	70,408	Construct
605159	Planning permit digitisation	CITYWIDE	CITYWIDE	33,923	41,540	7,618	7,618	Construct
		<b>CITYWIDE</b>		<b>44,578,604</b>	<b>41,393,751</b>	<b>(3,184,853)</b>	<b>(259,292)</b>	

Jacksons Ward								
Number	Project Name	Ward	Project Locality	YTD Actual	Annual Available Funding	Remaining to spend	Actual carried forward	Status
169640	Jacksons Hill VU Site-Building Maintenance	JACKSONS	SUNBURY	243,049	200,000	(43,049)	0	Procure
600700	Sunbury Park Master Plan Implementation	JACKSONS	SUNBURY	711,494	669,459	(42,034)	0	Operate
600710	Bulla Recreation Reserve Master Plan	JACKSONS	BULLA	16,200	42,900	26,700	26,700	Identify
600790	Annandale Road - New Footpath Works	JACKSONS	TULLA	80,699	80,699	0	0	Operate
600810	Trade Park Drive Reconstruction	JACKSONS	TULLA	0	146,410	146,410	0	Operate

**Capital Works Report  
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Number	Project Information			Expenditure (\$)				Status
	Project Name	Ward	Project Locality	YTD Actual	Annual Available Funding	Remaining to spend	Actual carried forward	
600990	Yirrangana Road, Jacksons Hill to Watsons Road	JACKSONS	SUNBURY	1,187	188,483	187,297	187,297	Plan
601570	Riddell Road Landfill Resource Recovery Centre	JACKSONS	SUNBURY	397,387	20,558	(376,829)	(376,829)	Plan
601740	Mt Holden Masterplan	JACKSONS	SUNBURY	944,580	1,297,106	352,526	352,526	Construct
601860	Derby Street Reserve Site Development	JACKSONS	TULLA	329,477	1,430,549	1,101,072	1,101,072	Procure
601990	Spavin Drive Lake - Stabilize Lake Bank	JACKSONS	SUNBURY	0	74,805	74,805	74,805	Plan
602210	Eric Boardman Reserve Pavilion 3 & Social Room Upgrade	JACKSONS	SUNBURY	36,550	40,472	3,922	3,922	Construct
602580	Langama Park Reserve - Shade and Seating	JACKSONS	SUNBURY	227	12,664	12,436	12,436	Construct
602720	Leo Dineen Reserve Pavilions and social	JACKSONS	TULLA	764,306	656,523	(107,784)	(107,784)	Construct
602760	Langama Park Pavilion upgrade	JACKSONS	SUNBURY	10,980	0	(10,980)	0	Complete
603810	Jacksons Hill Arts and Cultural Precinct	JACKSONS	SUNBURY	302,973	317,814	14,841	14,841	Plan
603830	Sunbury Youth Centre Hub upgrade	JACKSONS	SUNBURY	56,225	84,154	27,928	0	Construct
604450	Riddell Road Landfill Leachate Management Upgrade	JACKSONS	SUNBURY	253,574	2,082,563	1,828,989	1,828,989	Plan
604460	Riddell Road Landfill Gas Management	JACKSONS	SUNBURY	236,318	50,000	(186,318)	(186,318)	Initiate
604470	Riddell Road Landfill Capping	JACKSONS	SUNBURY	11,118,925	24,280	(11,094,645)	(9,804,205)	Plan
604510	Macedon Street Office Upgrade	JACKSONS	SUNBURY	15,390	159,055	143,665	143,665	Operate
604623	SALC Water Play Area	JACKSONS	SUNBURY	139,834	769,087	629,252	629,252	Plan
604633	Road upgrade - Ligar Street b/w Gap Rd	JACKSONS	SUNBURY	79,457	986,010	906,553	906,553	Procure
604656	Construct a new pedestrian bridge-Knox	JACKSONS	SUNBURY	11,843	41,261	29,419	29,419	Plan
604665	Construction new service road - Elizabeth	JACKSONS	SUNBURY	18,460	303,800	285,340	285,340	Procure
604674	Jacksons Creek Regional Park	JACKSONS	SUNBURY	101,175	90,279	(10,896)	(10,896)	Plan
604693	Sunbury Depot Renewal Works	JACKSONS	SUNBURY	1,073,803	1,590,443	516,639	516,639	Construct
604696	Upgrade Car Park for 2nd Oval at John McMahon Reserve	JACKSONS	SUNBURY	7,500	45,339	37,839	37,839	Plan
604697	Evans Street, Sunbury - Multi-Deck Carpark	JACKSONS	SUNBURY	28,484,228	14,039,205	(14,445,023)	(14,445,023)	Construct
604698	Public toilet, shade shelter & drinking	JACKSONS	SUNBURY	245,806	320,903	75,097	2,000	Operate
604702	Construction of Jacksons Creek community	JACKSONS	SUNBURY	60,195	280,170	219,975	219,975	Plan
604709	Construction of Jacksons Creek sports	JACKSONS	SUNBURY	0	60,000	60,000	60,000	Initiate
604710	Construct Jacksons Creek sports & recreation	JACKSONS	SUNBURY	43,600	60,000	16,400	16,400	Initiate
604725	Emu Bottom Car park extension	JACKSONS	SUNBURY	3,300	12,750	9,450	9,450	Plan
604771	Sunbury Aquatic and Leisure Centre - Pool Concourse Renewal	JACKSONS	SUNBURY	118,800	110,000	(8,800)	0	Complete
604779	Mitchells Lane Road Reconstruction b/w Horne Street	JACKSONS	SUNBURY	210,668	151,923	(58,745)	(58,745)	Plan
604790	Sunbury Aquatic and Leisure Centre Car Park	JACKSONS	SUNBURY	4,000	64,200	60,200	60,200	Procure
604791	Boardman Reserve Access Road	JACKSONS	SUNBURY	176,031	188,690	12,659	0	Operate
604792	Vaughan Street Pedestrian Bridge over Jacksons and footpath-	JACKSONS	SUNBURY	4,160	35,600	31,440	31,440	Plan
604796	Banksia Grove and Birch Avenue, Tullamarine	JACKSONS	TULLA	255,620	19,800	(235,820)	(235,820)	Construct

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Project Information			Expenditure (\$)				Status	
Number	Project Name	Ward	Project Locality	YTD Actual	Annual Available Funding	Remaining to spend	Actual carried forward	On going / Complete
604830	Saleyard Lane, Sunbury Town Centre - Laneway	JACKSONS	SUNBURY	1,271	45,377	44,105	44,105	Plan
604849	Sunbury GLC - Customer Service	JACKSONS	SUNBURY	0	60,000	60,000	60,000	Identify
604863	Athletics Track, lighting and associated	JACKSONS	SUNBURY	6,336,326	1,325,591	(5,010,735)	(5,010,735)	Construct
604866	Sunbury Senior Citizens Centre (Redevelopment)	JACKSONS	SUNBURY	93,419	100,000	6,581	6,581	Plan
604867	Former Learmonth Preschool - Decommission and Design Planning	JACKSONS	SUNBURY	0	81,778	81,778	0	Complete
604875	Major repairs to Reservoir Road, adjacent to Calder Fwy	JACKSONS	SUNBURY	5,000	(2,326)	(7,326)	(7,326)	Plan
604879	Oaklands Road Reconstruction b/w No. 365 & No. 395 vehicle	JACKSONS	OAKLANDS	0	35,660	35,660	35,660	Plan
604918	H1026 Pedestrian Bridge Rock Beaching at rear of No. 26 Higgins Avenue	JACKSONS	SUNBURY	5,490	6,000	510	0	Complete
605009	Aquila Nature Reserve maintenance track	JACKSONS	SUNBURY	9,365	40,000	30,635	30,635	Plan
605016	CCTV System Upgrade at Sunbury Town Centre	JACKSONS	SUNBURY	74,900	70,000	(4,900)	0	Procure
605024	Willowbrook Recreation Reserve Pavilion Expansion	JACKSONS	W/MEADOW	4,400	162,921	158,521	158,521	Plan
605026	Tullamarine Tennis Club Court Renewal	JACKSONS	TULLA	17,900	616,945	599,045	599,045	Plan
605031	SALC - Outdoor Pool Repairs	JACKSONS	SUNBURY	0	48,099	48,099	48,099	Plan
605032	SALC - Airhandling Replacement	JACKSONS	SUNBURY	23,336	26,016	2,680	0	Complete
605035	Tullamarine Reserve Masterplan	JACKSONS	TULLA	0	80,000	80,000	80,000	Identify
605119	Boardman Reserve Outdoor Netball Court Project	JACKSONS	SUNBURY	155,279	88,000	(67,279)	(67,279)	Plan
605132	HGIC-Sunbury (Heritage Storage Upgrade)	JACKSONS	SUNBURY	135,977	55,000	(80,977)	(57,200)	Plan
605135	Boardman Stadium Works	JACKSONS	SUNBURY	116,400	70,000	(46,400)	(46,400)	Complete
605154	Sunbury Library - additional shelving	JACKSONS	SUNBURY	49,262	49,500	238	0	Procure
<b>JACKSONS</b>				<b>53,586,346</b>	<b>29,706,512</b>	<b>(23,879,835)</b>	<b>(22,801,153)</b>	

Project Information			Expenditure (\$)				Status	
Number	Project Name	Ward	Project Locality	YTD Actual	Annual Available Funding	Remaining to spend	Actual carried forward	On going / Complete
<b>Meadow Valley Ward</b>								
165330	Broadmeadows Valley Park Management Plan Implementation	MEADOW V	B/MEADOW	0	60,000	60,000	60,000	Identify
165450	Jack Roper Reserve Master Plan Implementation	MEADOW V	B/MEADOW	29,994	104,957	74,963	74,963	Plan
600080	Greenvale Recreation Reserve Master Plan	MEADOW V	GREENVAL	41,621	20,006	(21,614)	20,006	Plan
600110	Hume Central Public Realm Works	MEADOW V	B/MEADOW	363,957	154,217	(209,740)	(209,740)	Plan
600220	Bolinda Road Resource Recovery Centre	MEADOW V	C/FIELD	0	0	0	0	Initiate
600250	Buchan Street Reserve Master Plan Implementation	MEADOW V	M/HEIGHT	35,713	53,973	18,260	18,260	Initiate
600280	Seabrook Reserve Masterplan	MEADOW V	B/MEADOW	239,578	248,721	9,143	0	Complete
600590	Broadmeadows Town Centre - Carpark Construction	MEADOW V	B/MEADOW	162,174	800,357	638,183	638,183	Plan

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Number	Project Information			Expenditure (\$)					Status
	Project Name	Ward	Project Locality	YTD Actual	Annual Available Funding	Remaining to spend	Actual carried forward	On going / Complete	
600900	Gladstone Park Bowling Club - 2nd green construction	MEADOW V	GLADS/PA	0	10,000	10,000	10,000	10,000	Identify
600950	New footpath works-Forman Street	MEADOW V	W/MEADOW	90,090	90,090	0	0	0	Operate
601260	Bradford Avenue Sports Ground Upgrade-Greenvale Central ARO5	MEADOW V	GREENVAL	4,500	185,746	181,246	181,246	181,246	Plan
601270	Greenvale Recreation Reserve Pavilion Oval 4	MEADOW V	GREENVAL	8,892	897,158	888,266	888,266	888,266	Construct
601360	Greenvale Recreation Reserve Playing Field (Greenvale)	MEADOW V	GREENVAL	5,333,458	4,205,878	(1,127,581)	(1,127,581)	(1,127,581)	Construct
601370	Tennis Courts Greenvale Recreation Reserve	MEADOW V	GREENVAL	8,735	226,613	217,879	217,879	217,879	Plan
601850	Progress Reserve Master Plan Review and Implementation	MEADOW V	COOLAROO	3,080	123,750	120,670	120,670	120,670	Plan
602220	Gladstone Park Reserve Sports Pavilion Upgrade	MEADOW V	GLADS/PA	20,127	100,262	80,135	0	0	Procure
602230	Progress Reserve Sports and Community Centre Upgrade	MEADOW V	COOLAROO	0	197,050	197,050	197,050	197,050	Initiate
602350	Drummond Street Reserve - Upgrade Sport Ground Surface, Lighting and Single Toilet Cubicle	MEADOW V	GREENVAL	267	7,402	7,134	7,134	7,134	Construct
602600	Weemala Court to Paringa Blvd, Meadow Heights - Street Lighting in Walkway	MEADOW V	M/HEIGHT	9,688	55,638	45,950	0	0	Complete
602700	Ginifer Reserve Pavilion	MEADOW V	GLADS/PA	1,329,614	454,893	(874,721)	(874,721)	(874,721)	Construct
602710	Gladstone Park Tennis Club Pavilion	MEADOW V	GLADS/PA	650,278	789,679	139,401	139,401	139,401	Construct
602750	Greenvale tennis club pavilion	MEADOW V	GREENVAL	1,925	167,554	165,629	165,629	165,629	Plan
602770	Jacana Reserve Pavilion and social room	MEADOW V	JACANA	0	0	0	0	0	Plan
602780	Bradford Avenue Reserve Pavilion	MEADOW V	GREENVAL	6,000	21,750	15,750	15,750	15,750	Plan
602840	Greenvale Oval 4 carpark and landscape	MEADOW V	GREENVAL	384,590	(206,185)	(590,775)	(590,775)	(590,775)	Construct
602940	Somerton Rd & Section Rd Intersection	MEADOW V	GREENVAL	0	187,618	187,618	187,618	187,618	Plan
603000	Construct pedestrian signals at Mickleham	MEADOW V	GREENVAL	15,050	48,967	33,917	33,917	33,917	Plan
603690	Fencing upgrade at Dallas Tennis Hall	MEADOW V	DALLAS	0	62,860	62,860	0	0	Complete
603760	Bolinda Rd Resource Recovery Facility	MEADOW V	C/FIELD	0	0	0	0	0	Initiate
603970	Road Rehabilitation for Rosedale Crescent	MEADOW V	DALLAS	645,871	21,162	(624,709)	(703,040)	(703,040)	Operate
603980	Road Rehab for Cobram St Broadmeadows b/w	MEADOW V	B/MEADOW	465,898	15,880	(450,018)	(486,720)	(486,720)	Construct
604000	Road Rehabilitation for Cuthbert St Broadmeadows b/w Joffre St and Beulah St	MEADOW V	B/MEADOW	33,167	37,480	4,314	4,314	4,314	Plan
604010	Reconstruction for Mason St Campbellfield b/w Waratah St & Salvator Dr	MEADOW V	C/FIELD	32,640	50,000	17,360	17,360	17,360	Plan
604090	Construct new Footpath in Rocklands Rise	MEADOW V	M/HEIGHT	40,549	24,857	(15,692)	0	0	Complete
604100	Footpath-B'meadows Deviation Rd (N side)	MEADOW V	W/MEADOW	64,974	64,974	0	0	0	Operate
604110	Footpath - Alanbrae Terrace (south side)	MEADOW V	W/MEADOW	10,395	10,395	0	0	0	Operate
604607	Youth Central Broadmeadow Courtyard	MEADOW V	B/MEADOW	73,769	93,050	19,281	0	0	Complete
604672	Seabrook Reserve Access and Carparking	MEADOW V	B/MEADOW	514,117	484,080	(30,037)	0	0	Construct

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Number	Project Information			Expenditure (\$)					Status
	Project Name	Ward	Project Locality	YTD Actual	Annual Available Funding	Remaining to spend	Actual carried forward	On going / Complete	
604699	Public toilet, shade shelter & drinking fountain	MEADOW V	B/MEADOW	207,730	349,596	141,866	10,000	Construct	
604724	Maffra St Depot Renewal Works	MEADOW V	COOLAROO	53,180	(1)	(53,181)	0	Initiate	
604735	Broadmeadows GLC Redevelopment	MEADOW V	B/MEADOW	2,830,221	1,414,005	(1,416,217)	(1,416,217)	Plan	
604750	Johnstone Street Reserve Site Redevelopment	MEADOW V	JACANA	35,133	413,914	378,781	378,781	Plan	
604753	Valley Park Community Centre	MEADOW V	W/MEADOW	2,942,501	1,258,035	(1,684,467)	(1,684,467)	Construct	
604754	Merlynston Creek Masterplan	MEADOW V	DALLAS	20,705	96,488	75,783	75,783	Plan	
604759	Greenvale Recreation Reserve - Indoor Cricket Centre	MEADOW V	GREENVAL	8,186,742	2,323,217	(5,863,525)	(5,863,525)	Construct	
604777	Geach Street Road Reconstruction b/w King Street	MEADOW V	DALLAS	23,065	283,562	260,497	260,497	Plan	
604795	Riggall Road Bridge - Repair Footpath Retaining Wall (HL031)	MEADOW V	DALLAS	3,000	220,000	217,000	217,000	Initiate	
604798	EPA Requirement - Closed Landfill Rehabilitation	MEADOW V	C/FIELD	309,542	0	(309,542)	(150,000)	Construct	
604799	EPA Requirement - Closed Landfill Rehabilitation	MEADOW V	C/FIELD	41,991	0	(41,991)	(41,991)	Construct	
604831	DDA Toilets at Town Hall Broadmeadows	MEADOW V	B/MEADOW	249,581	339,250	89,669	89,669	Construct	
604853	Seabrook Reserve Community Hub	MEADOW V	B/MEADOW	250,000	177,924	(72,076)	0	Construct	
604860	Seniors Exercise Equipment and path at Ardlie Street	MEADOW V	W/MEADOW	119,313	128,890	9,577	0	Complete	
604893	J5 Jettie replacement at Northcorp Industrial Estate Lake	MEADOW V	B/MEADOW	0	74,693	74,693	0	Complete	
604894	HL031 Riggall St Road Bridge, Guard Rail Repairs on the embankment	MEADOW V	B/MEADOW	51,100	132,000	80,900	0	Procure	
605013	Self-service library equipment at Greenvale West Community	MEADOW V	GREENVAL	51,420	89,055	37,635	0	Complete	
605038	StartNorth Private Office Addition	MEADOW V	B/MEADOW	300,041	329,867	29,826	0	Complete	
605039	Maffra Street Depot expansion	MEADOW V	COOLAROO	321,227	1,326,094	1,004,867	951,686	Plan	
605041	Barry Road Shopping Centre streetscape design and upgrade	MEADOW V	DALLAS	0	100,000	100,000	100,000	Plan	
605046	Westmeadows Public Space Plan	MEADOW V	W/MEADOW	51,514	192,597	141,083	141,083	Plan	
605047	Broadmeadows town square	MEADOW V	B/MEADOW	62,705	359,050	296,345	296,345	Plan	
605053	Section Road Upgrade - Greenvale Central RD04	MEADOW V	GREENVAL	0	100,000	100,000	100,000	Initiate	
605060	Seabrook Reserve residential development(site preparation)	MEADOW V	B/MEADOW	62,835	114,373	51,538	51,538	Plan	
605061	Gibb Reserve Pavilion Upgrade	MEADOW V	DALLAS	15,075	241,000	225,925	225,925	Plan	
605068	Land purchase (0.02 ha Property 1) for Somerton Rd and Section Rd signalised T- intersection - ITO3	MEADOW V	GREENVAL	0	88,725	88,725	88,725	Plan	
605084	Gibb Reserve Development	MEADOW V	DALLAS	6,100	165,000	158,900	158,900	Plan	
605085	Merlynston Creek Crossing (land and civil works)	MEADOW V	B/MEADOW	40,994	1,500,000	1,459,006	1,459,006	Plan	
605108	Gladstone Park Bowling Club - Green Gutter Replacement	MEADOW V	GLADS/PA	65,751	66,000	249	0	Complete	
605110	Greenvale Recreation Reserve - New Sight Screens	MEADOW V	GREENVAL	0	165,000	165,000	165,000	Plan	
605111	Seabrook Reserve - Curator Maintenance Shed	MEADOW V	B/MEADOW	6,248	110,000	103,753	103,753	Procure	
605112	Greenvale Recreation Reserve - Oval 3	MEADOW V	GREENVAL	19,870	55,000	35,130	35,130	Initiate	
605116	John Courtts Reserve Open Space Development	MEADOW V	GLADS/PA	5,328	125,000	119,672	119,672	Plan	



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Number	Project Information			Expenditure (\$)				Status
	Project Name	Ward	Project Locality	YTD Actual	Annual Available Funding	Remaining to spend	Actual carried forward	
605120	Seabrook Reserve Community Centre Furniture, Fittings & Civic Way/Council Office seating and balustrading	MEADOW V	B/MEADOW	84,252	165,000	80,748	80,748	Procure
605127	Broadmeadows Community Hub Furniture Upgrade	MEADOW V	B/MEADOW	38,439	142,692	104,253	104,253	Procure
605129	BALC Boiler Replacement	MEADOW V	B/MEADOW	15,286	16,816	1,530	0	Complete
605140	BALC - Blinds	MEADOW V	B/MEADOW	119,630	192,500	72,870	0	Complete
605143	Broadmeadows Town Park path network upgrade	MEADOW V	B/MEADOW	10,169	30,000	19,831	0	Complete
605157	Gladstone Park Community Centre court facility upgrade	MEADOW V	B/MEADOW	0	40,389	40,389	40,389	Plan
605160	Spectiator seating at Laura Douglas Reserve	MEADOW V	GLADS/PA	9,378	60,000	50,622	50,622	Identify
605163	24 Blackspot - Widford St b/w Freda St and Jacana Ave Broadmeadows	MEADOW V	DALLAS	5,845	10,000	4,155	0	Plan
605165	B' meadows Library - Staff Room Lockers	MEADOW V	B/MEADOW	44,150	417,696	373,546	373,546	Procure
605177	Broadmeadows Community Hub bathroom conversion project	MEADOW V	B/MEADOW	0	16,000	16,000	0	Procure
605178		MEADOW V	B/MEADOW	0	50,000	50,000	50,000	Plan
				<b>MEADOW V</b>	<b>27,280,771</b>	<b>23,350,259</b>	<b>(3,930,511)</b>	<b>(4,423,078)</b>
				<b>TOTAL</b>	<b>162,363,686</b>	<b>129,610,947</b>	<b>(32,752,738)</b>	<b>(31,369,537)</b>

**Attachment 3 – Active Projects**

The total number of active projects went from 275 to 279. The reasons for this are outlined below:

<b>Item</b>	<b>Project number</b>	<b>Reference</b>
<b>Original budget</b>	<b>275</b>	
<b>add:</b>		
Projects budgeted in future years but commenced earlier in 2023/24	4	a.
Project still active with no funding in 2023/24	1	b.
New project created funded by external grant	3	c.
New project created during the year	2	d.
<b>less:</b>		
Project removed from 2023/24 program and re-budgeted in future years	(4)	e.
Project removed from 2023/24 program as no longer required	(2)	f.
<b>Revised total number of projects</b>	<b>279</b>	

- a) There are four projects budgeted in future years that have been brought forward and commenced earlier in 2023/24:

- PJ500433 - Sports Ground Lighting Audit and Upgrade Program

Installation of sports lighting for the BMX track in Sunbury has been brought forward from 2027/28 to 2023/24.

There are unutilized grants from the LRCI stage 2 funding allocated for the Sports Lighting Program in Sunbury. To prevent these funds from being required to be refunded to the government, it is recommended to bring forward the installation of sports lighting at BMX Sunbury. According to the LRCI funding agreement, the project's construction end date was initially scheduled for the end of June 2024.

In addition, the significant rehabilitation work planned for the BMX track in Sunbury, which includes drainage improvements and bitumen berms, is at risk of being compromised if the civil works for the Sports Lighting System installation are not conducted simultaneously. Without proper coordination, there is a high probability that sections of the rehabilitation work will need to be redone.

- PJ604798 - EPA Requirement - Closed Landfill Rehabilitation -Mahoney's Road;
- PJ604799 - EPA Requirement - Closed Landfill Rehabilitation -Bolinda Rd;
- PJ604800 - EPA Requirement - Closed Landfill Rehabilitation -Craigieburn Road.

- b) PJ602760 - Langama Park Pavilion upgrade should be completed in 2022/23 but installation of vertical serving window in the kitchen of Pavilion 3 and UPS Battery

Back-up System for the roller shutter will be finalized in 2023/24. There is no available funding for this project in 2023/24.

- c) Three new projects have been created which are funded by the unbudgeted 2023/24 Blackspot grant program. Those projects will cost Council neutral:

- PJ605164 - install raised safety platform at Silvester Pde and McPherson Blvd intersection, Roxburgh Park;
- PJ605165 - install raised safety platform at Widford St, between Freda St and Jacana Ave, Broadmeadows;
- PJ605166 - install raised safety platform on east west approach to RAB at Grand Blvd and Hanson Rd, Craigieburn.

- d) Two new projects have been created during the year which are funded by Council cash reserve:

- PJ605177 – Broadmeadows Library staff room lockers;
- PJ605178 - Broadmeadows Community Hub bathroom conversion project

- e) Project removed from 2023/24 program and re-profiled in future years:

- PJ604724 - Maffra St Depot Renewal Works Including Truck Wash

This project is on hold until the completion of the master plan at the site. The funding of this project has been re-allocated to address the cost overrun in PJ604693 – Sunbury Depot Truck Wash project. The additional funding requirement will be incorporated into the upcoming Capital Works program budgeting process based on the final outcomes of the master plan.

- 602730 - Tullamarine Tennis Club Pavilion;
- 602770 - Jacana Reserve Pavilion and social room;
- 602790 - Tullamarine Reserve Pavilion and change rooms (Secondary).

The feasibility study funding has originally been allocated to the above three pavilion projects in 2023/24. These projects are currently on hold or the planning works has been already done (Jacana Reserve Pavilion and social room). Therefore, 2023/24 budget has been removed and re-profiled into future years.

- f) Project removed from 2023/24 program as no longer required:

During the Dennis Hunt condition assessment, the concepts for Elizabeth Drive and Craigieburn Leisure were considered. However, they were not aligned with the scope of the building blocks pipeline works. Upon thorough analysis, it was concluded that these projects were not deemed necessary.

- 604816 - Elizabeth Drive Child and Family Centre Expansion;
- 604823 - Craigieburn Leisure Centre Occasional Care Refurbishment.



**Attachment 4 - Capital Works Delivery**

**Delivery of 2023/24 Capital Works Program**

<b>TABLE 3 – delivery of 2023/24 capital works program</b>				
<b>Budgeted delivery year</b>	<b>Number of projects</b>	<b>Actual exp (\$'000)</b>	<b>2023/24 available funding (\$'000)</b>	<b>Act exp as % of Available funding</b>
Prior to 2023/24	69	12,064	18,183	69%
2023/24	102	49,232	55,978	88%
Beyond 2023/24	108	100,528	55,450	181%
	<b>279</b>	<b>162,364</b>	<b>129,611</b>	<b>125%</b>

Of the revised 279 projects, 69 were expected to be completed by the end of 2022/23.

There are 102 projects expected to be completed in 2023/24 and remaining 108 projects are multi-year projects which are expected to be completed beyond 2023/24.

**\* Summary of the status of the 2023/24 capital works program**

The following table provides an overall summary of the status of the 279 projects within the program. A further breakdown of the 279 projects is outlined below.

<b>Not Yet Commenced</b>	<b>Initiate</b>	<b>Plan</b>	<b>Procurement</b>	<b>In construction</b>	<b>Operation</b>	<b>Completed</b>	<b>Total</b>
8	0	81	18	82	0	90	279

The following table shows the actual expenditure compared to the available funds, grouped by the project stage.

<b>TABLE 4 – delivery of 2023/24 capital works program (cont.)</b>				
<b>Stage</b>	<b>Number of projects</b>	<b>Actual expenditure (\$'000)</b>	<b>Revised available funding (\$'000)</b>	<b>Remaining (\$'000)</b>
Not commenced	8	-	434	434
Plan	81	18,099	18,385	286
Procurement	18	2,465	4,780	2,315
In construction	82	96,422	70,036	(26,386)
Completed	90	45,378	35,976	(9,402)
<b>Subtotal</b>	<b>279</b>	<b>162,364</b>	<b>129,611</b>	<b>(32,753)</b>

**Projects budgeted to be completed prior 2023/24**

The following table provides a summary of the 69 projects which were expected to be completed by 30 June 2023 but carried forward to 2023/24.

Not Yet Commenced	Initiate	Plan	Procurement	In construction	Operation	Completed	Total
1	-	8	6	14	-	40	69

Of these budgeted to be completed prior 2023/24 projects, the actual expenditure for 2023/24 was \$12.064 million against the revised available funds of \$18.183 million (69%).

**Projects budgeted to be completed in 2023/24**

The following table provides an overall summary of the status of the 102 capital works projects which are expected to be completed by the end of 2023/24.

Not Yet Commenced	Initiate	Plan	Procurement	In construction	Operation	Completed	Total
4	-	14	3	38	-	43	102

Of these budgeted to be completed in 2023/24 projects, the actual expenditure for 2023/24 was \$49.232 million against the revised available funds of \$55.978 million (88%).

**Projects budgeted to be completed beyond 2023/24**

The following table provides an overall summary of the status of the 108 multi-year projects which are expected to be completed beyond 2023/24.

Not Yet Commenced	Initiate	Plan	Procurement	In construction	Operation	Completed	Total
3	-	59	9	30	-	7	108

Of these budgeted to be completed beyond 2023/24 projects, the actual expenditure for 2023/24 was \$100.528 million against the revised available funds of \$55.45 million (181%).

**Attachment 5 – Net Financial Position**

The net unfavourable financial position carried forward from the 2022/23 Capital Works program was \$0.967 million. This position further deteriorated by \$8.69 million during the 2022/23 financial year, due to two main factors: a \$7.307 million cost escalation to cover overruns and an additional \$1.383 million in unfavourable expenditure variances.

However, this was partially offset by an unexpected \$5.50 million in capital works income received in 2023/24, reducing the net unfavourable financial position to \$4.153 million as of 30 June 2024.

<b>TABLE 4 - 2023/24 overall result</b>	<b>Amount (\$'000)</b>
Opening balance from 2022/23	(967)
Less:	
Cost escalations approved during 2023/24	(7,307) (i)
Unfavourable expenditure variance from 2023/24 program	(1,383) (ii)
Add:	
Net additional unbudgeted capital works income	5,504 (iii)
<b>Net financial position as of 30 June 2024</b>	<b>(4,153)</b>

**i. Cost escalations approved during 2023/24**

The following projects have been approved to increase the 2023/24 funding to cover the cost escalation.

<b>Projects with cost escalation approved</b>	<b>Amount (\$'000)</b>
PJ601360 - Greenvale Recreation Reserve Playing Field (Greenvale Recreation Reserve) - G'vale Central AR01 *	(1,986)
PJ 602840 - Greenvale Oval 4 carpark and landscape -Greenvale West R3&Greenvale North R1 OS04	(12)
PJ605012 - Kalkallo Library (interim service)	(43)
PJ600690 - Merrifield West Northern Community Hub -Merrifield West CI02	(44)
PJ604872 - Roundabout modification at Creekwood Dr and Windrock Ave*	-
PJ604693 - Sunbury Depot Truck Wash *	-
PJ604753 - Valley Park Community Centre	-
PJ601740 – Mt Holden Masterplan	(718)
PJ604730 – Craigieburn Sports Stadium	(2,326)
PJ600980 - Aitken Boulevard Duplication -between Marathon Blvd & Grand Blvd	(1,485)
PJ604623 - SALC Water Play Area	(693)
<b>Subtotal</b>	<b>(7,307)</b>

\* The listed cost escalations for this project represent Council's additional net contribution.

- The Greenvale Recreation Reserve Playing Field, known as PJ601360, is facing a total cost increase of \$3.295m. Of this excess expenditure, \$1.308m can be covered by anticipated savings from the Greenvale Recreation Reserve Master

- Plan (PJ600080), the Greenvale Oval 4 carpark, landscape project (PJ602840) and PJ603400 - Construct Pavilion 1&2 on northern sports ground in Mickleham.
- The Roundabout modification at Creekwood Dr and Windrock Ave, identified as PJ604872, is expected to incur an additional cost of \$0.3m. This increase can be largely offset by the projected cost savings from PJ604775 - Craigieburn Sports Club - Construct Access Road.
  - Regarding the Sunbury Depot Truck Wash, identified as PJ604693, it is anticipating a total cost increase of \$0.962m. The funds needed to address this overspending will be allocated from the budget originally designated for the Maffra Street Depot renewal and expansion projects. Both projects are currently on hold until the completion of the master plan at the site. The additional funding requirement will be incorporated into the upcoming Capital Works program budgeting process based on the final outcomes of the master plan.
  - \$100k has been added to Valley Park Community Centre to cover the potential cost overrun. This adjustment costs Council neutral as a contribution received from DHHS for the security deposit forfeited in 2022/23 in lieu of the requirement for DHHS to construct the MCH facility at Valley Park site as per land exchange agreement in 2012.

**ii. Overspending from 2023/24 capital works program**

Out of the revised capital works funds totalling \$129.611 million, a total of \$162.364 million was spent during the 2023/24 financial year. When we exclude the variances resulting from timing adjustments (works delivered ahead or behind the budget schedule), there remains a net unfavourable expenditure variance of \$1.383 million for the 2023/24 program.

<b>2023/24 – favourable expenditure variance</b>	<b>Amount (\$'000)</b>
2023/24 total revised capital works funds	129,611
2023/24 actual expenditure	162,364
<b>Overspending as of 30 June 2024</b>	<b>(32,753)</b>
<b>Variances due to timing</b>	
Plus: amount spent ahead of budget schedule	62,704
Less: amount required to be carried forward to 2024/25 to deliver incomplete works from 2023/24 program	(31,334)
<b>Unfavourable expenditure variance</b>	<b>(1,383)</b>

The unfavourable variance of \$1.383 million is primarily due to overspending on EPA levies for soil brought to the Riddell Road landfill for interim capping.

**iii. Savings from unbudgeted capital works income**

In 2023/24, Council received additional \$12.296 million in capital works income compared to budget, Council’s net financial position improved by \$5.504 million.

Please refer to the following table for the breakdown of the variance:

<b>Variance of capital works income</b>	<b>Amount (\$'000)</b>	<b>Reference</b>
Net saving from Council’s contribution due to unbudgeted grant income	5,584	a.
Less sales of plant and equipment	(80)	b.
<b>Subtotal – net savings</b>	<b>5,504</b>	c.
Cost neutral to Council	628	d.
Timing of grants	6,164	e.
<b>Subtotal</b>	<b>12,296</b>	

- a) Council successfully obtained unbudgeted income to reduce its contribution towards the capital works program by \$5.584 million which primely due to:
  - \$1.021 million of the Local Roads and Community Infrastructure program (LRCI),
  - \$0.618 million of additional Road to Recovery grant,
  - \$1.022 million of growing suburb funding and
  - \$2.5 million of the Building Block grant from the Education and Training department.
- b) Council’s net financial position has deteriorated by \$80k attributed to less sales proceeds from Council’s fleet disposal program.
- c) Therefore, Council’s net contribution to the capital works program has reduced by \$5.504 million (\$5.584m - \$0.08m).
- d) A number of projects received unbudgeted grant funding resulting in an increase in capital expenditure – i.e. these are cost neutral to Council.
- e) Another main reason for the favourable capital works income variance is due to timing (i.e. grants received earlier than originally budgeted as a few projects are delivered ahead of schedule).

Despite this deficit being 4.153 million dollars (3% of total revised available funding), it is essential to acknowledge the Council’s successful management in handling the demanding economic conditions characterized by a construction inflation rate of 5% - 6% across the market. The Council’s achievements in cost management have allowed them to deliver necessary infrastructure assets to meet the growing community requirements, showcasing their resilience in navigating the challenging circumstances.

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<b>REPORT NO:</b>	8.4
<b>REPORT TITLE:</b>	Monthly Capital Works Update
<b>SOURCE:</b>	Astrid Hartono, Manager Infrastructure Delivery
<b>DIVISION:</b>	Infrastructure & Assets
<b>FILE NO:</b>	-
<b>POLICY:</b>	-
<b>STRATEGIC OBJECTIVE:</b>	3.2: Deliver responsible and transparent governance, services and sustainable assets that respond to community needs
<b>ATTACHMENT:</b>	1. <i>Monthly Capital Report - August 2024 Final - Confidential</i>

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**1. SUMMARY OF REPORT:**

1.1 This monthly report responds to Notice of Motion 23/021

*Provide any over budget costs for all capital works, and that these details are then presented at the next council open public meeting immediately after the cost increases have been confirmed and bearing in mind the agenda preparation lead times.*

1.2 The report provides data from the month of August 2024.

**2. RECOMMENDATION:**

**2.1 That Council receive and note the report**

**3. LEGISLATIVE POWERS:**

3.1 Not applicable.

**4. FINANCIAL IMPLICATIONS:**

4.1 At the end of August 2024, \$14,439,200 has been spent on the 24/25 capital program.

4.2 This represents approx. 10% of the allocated budget of \$150,031,438 for the 24/25 financial year.

**5. ENVIRONMENTAL SUSTAINABILITY CONSIDERATIONS:**

**5.1** Environmental sustainability is considered in the planning and delivery of the capital works program.

REPORT NO: 8.4 (cont.)

**6. CLIMATE CHANGE ADAPTATION CONSIDERATIONS:**

6.1 There are no impacts on climate change adaptation as a result of this report.

**7. CHARTER OF HUMAN RIGHTS APPLICATION:**

7.1 The charter has been reviewed in relation to this report and there are no issues to be considered in this regard.

**8. COMMUNITY CONSULTATION:**

8.1 Community consultation is undertaken on individual projects as appropriate.

**9. DISCUSSION:**

9.1 The table below provides the capital projects that have received finalised costing for construction (contract awarded) in the month of August. Projects highlighted as red have been awarded as over budget (including contingency), projects highlighted as green have been awarded within the available budget (including contingency).

9.2 Confidential Attachment 1 provides additional financial information and upcoming Tenders that can't be publicly disclosed until the projects are progressed.

Description	Under / Over
Tullamarine Tennis Club Court Renewal	Under budget

9.3 Some key projects that reached completion in this month are listed below.

- HGLC Council Chambers

**10. CONCLUSION:**

10.1 The delivery of the 2024/25 capital works program is progressing well with 9.6% of the programs already expended.



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<b>REPORT NO:</b>	8.5
<b>REPORT TITLE:</b>	Report to Council on Audit and Risk Committee Business Undertaken - 1 January 2024 to 30 June 2024
<b>SOURCE:</b>	Sheena Frost, Chief Executive Officer
<b>DIVISION:</b>	Chief Executive Officer
<b>FILE NO:</b>	HCC14/401
<b>POLICY:</b>	-
<b>STRATEGIC OBJECTIVE:</b>	3.2: Deliver responsible and transparent governance, services and sustainable assets that respond to community needs
<b>ATTACHMENT:</b>	1. <i>Audit Risk Committee Business Undertaken 1 January 2024 - 30 June 2024</i>

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**1. SUMMARY OF REPORT:**

In accordance with the requirements of Local Government Act 2020 and Council’s Audit and Risk Committee Charter adopted 12 August 2024, a biannual report is required to be provided to Council informing the Council of business undertaken and considered by the Audit and Risk Committee.

**2. RECOMMENDATION:**

**That Council:**

**2.1 Notes the report from the Audit and Risk Committee on the activities undertaken by the Committee for the period 1 January 2024 – 30 June 2024.**

**3. LEGISLATIVE POWERS:**

*Local Government Act 2020 section 54(5)(b).*

**4. DISCUSSION:**

4.1 Council’s Audit and Risk Committee Charter, which was updated and adopted 12 August 2024, includes a requirement for a biannual report to be provided to Council informing the Council of activities undertaken and considered by the Audit and Risk Committee.

4.2 This is a requirement of the Local Government 2020 Section 54(5)(b). The Act stipulates that the Committee must prepare a report and submit it to the Chief Executive Officer for tabling at the next available Council meeting.

4.3 The report at Attachment 1 relates to the 6-month period 1 January 2024 to 30 June 2024. Future reports will be provided to Council on a six-monthly basis following the February and August Audit and Risk Committee meetings.

**5. CONCLUSION:**

The attached report reflects that Council’s Audit and Risk Committee has developed a strong reporting regime to meet its requirements under its Charter. The Committee has monitored the progress of internal audit recommendations and provided guidance and high-level oversight of Council’s management of financial, risk and operational matters in accordance with the Audit and Risk Committee Charter.

**REPORT NO: 8.5 (cont.)**

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**Hume City Council**  
**Audit & Risk Committee**  
**Activity Report**  
**August 2024**

**1. Period of this Report**

This report covers Audit & Risk Committee (ARC or Committee) activity from 1 January 2024 to 30 June 2024. In that period the Committee met twice – on 1 March 2024 and 7 June 2024. This report has been reviewed by all Committee members.

**2. Purpose of this Report**

This report meets the reporting requirements to Council as mandated by the Local Government Act 2020 (LGA) pursuant to section 54(5) and importantly provides Council with a summary of the matters that the ARC has addressed in the reporting period in discharging its responsibilities under its Charter.

**3. Role of the Audit and Risk Committee**

The Committee is an independent committee of Council, and its purpose is to support and advise Council in fulfilling its responsibilities related to:

- Financial reporting
- Risk management
- Maintenance of sound systems of internal control
- Assurance activities including internal and external audit
- Council’s performance regarding legislative and regulatory compliance

It acts in this capacity by monitoring, reviewing, and advising on issues within its scope of responsibility.

The Committee reports to Council on the outcomes of its work program and provides advice and recommendations on matters relevant to its Charter. The Committee may also endorse key reports for consideration by Council.

An independent Audit and Risk Committee is a fundamental component of a strong corporate governance culture. Council’s Committee is independent of management and is not involved in any operational decisions. Committee members do not have any executive powers, management functions or delegated financial responsibilities.

**3. Committee Charter**

The ARC’s Charter has been developed in accordance with section 54 of the LGA: “a Council must prepare and approve an Audit and Risk Committee Charter”.

It is designed to assist Officers and ARC members to fulfil and understand their duties as members of the ARC and is set by Council. It was last reviewed and approved by Council on 12 August 2024. The revised Charter became effective on 13 August 2024.

**5. Committee Membership**

The Committee has three independent members and two Councillor members. The independent members collectively have skill sets and experience as mandated in s53 of the LGA, including skills in financial management and reporting, risk management, audit and assurance programs, compliance management and internal control frameworks.

The Chair of the Committee is an independent member. The mix of independent and Councillor members enables open discussion based on best practice and gives Councillors insights into Council's governance practices.

**4. Committee Business**

The agendas for our meetings are driven by the Committee's Annual Work Plan (AWP) and provide a diverse range of matters for consideration. At the meetings held in this reporting period, the key (but not all) matters considered are summarised in the table below.

**5. Key Matters Considered at Recent meetings:**

	Topic	Meeting	
		March 2024	June 2024
1	Internal Auditor Annual Assessment	<input checked="" type="checkbox"/>	
2	Asset Management System Update	<input checked="" type="checkbox"/>	
3	Strategic Risk Report	<input checked="" type="checkbox"/>	
4	Sunbury Landfill - Update on interim capping and costs incurred	<input checked="" type="checkbox"/>	
5	Audit and Risk Committee Charter Review	<input checked="" type="checkbox"/>	
6	Cyber Security Update	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
7	Key issues affecting the 2023/24 Financial Statements - additional land-under-roads identified		<input checked="" type="checkbox"/>
8	Review of Risk and Integrity Frameworks		<input checked="" type="checkbox"/>
9	Review of Fraud Control Policy and Plan		<input checked="" type="checkbox"/>
10	Business Continuity Update		<input checked="" type="checkbox"/>

**6. Meetings**

Committee Meetings

The Committee has met twice as indicated above. Jen Johanson (Chair), Shannon Buckley, and Bruce Potgieter all attended the March meeting and Jen and Bruce were both in attendance for the June meeting.

At the March meeting independent member Shannon Buckley was acknowledged for his contribution to the Audit and Risk Committee as an outgoing independent member. The recruitment process for the new independent member is currently being finalised.

The Committee enjoys a strong working relationship with Council officers. The meeting agendas are comprehensive and good quality, and officers engage strongly and positively both during and outside meetings. Officer support for the work of the Committee is excellent.

## **7. The Committee’s Annual Work Program (AWP)**

The work of the ARC has continued to be guided by the Annual Work Program (AWP) which was revised this past 6 months. All matters listed in the AWP for the two scheduled meetings held have been addressed.

The AWP and agendas contain the activities undertaken by the Committee to ensure it meets its Charter responsibilities and is reviewed at the beginning of each meeting to ensure its continued relevance. Key outcomes of the scheduled meetings are summarised below.

## **8. Key Activities for the Reporting Period**

### **8.1 Financial and Performance Reporting**

The Committee monitored the quality, content, and commentary of the financial and performance reports provided to Council, which were tracked against the approved budget and Council Plan.

The Committee also received updates on the Local Government Performance Reporting Framework and Council’s performance against its LGPRF targets. The Committee was satisfied with the quality of the financial and performance reporting.

### **8.2 Risk Management**

The Committee noted that Council’s risk management program is improving given the development of new Strategic Risks, a review of the Risk Management Framework and progress made on the development of new Operational Risks.

Whilst there is still work to do, this culminated in improved risk reporting and the Committee is committed to continue to work with management to ensure continuous improvement of the quality of risk reporting to the Committee.

### **8.3 External Audit**

The External Audit is continuing for the 2023/24 financial year and is being undertaken by VAGO. The External Audit Strategy was presented to the Committee in March 2024, which focused on key external audit risks likely to be considered in delivery of the audit.

### **8.4 Internal Audit**

The Committee monitored the Strategic internal Audit Plan (SIAP) developed by our internal auditors in consultation with the Committee, the Executive Leadership Team, and the Risk and Assurance team.

The Committee monitored the progress of the delivery of the SIAP for 2023-24 and was satisfied that delivery is on track. It considered 3 Internal Audit reports completed since our last report.

The Committee also monitors management’s performance in closing out recommendations for improvement and is particularly alert to high rated actions that are not closed by the target dates.

The Committee is satisfied there is appropriate management focus on the actions, considering that some recommendations require system changes or enhancements with long lead times.

#### 7.4 Internal Control Environment

The Committee considered both new and revised Council policies as indicated in the table in Section 5, made suggestions for some further enhancements and endorsed the policies.

Due to the significant work program for the Committee to consider, it was deemed necessary that some policies and procedures could be distributed to the committee members “out of session” for their review.

### 7. Meeting Schedule for the remainder of 2024

The Committee’s meeting schedule for the remainder of 2024 is as follows:

- Friday 23 August 2024
- Friday 11 September 2024 (2023/24 Financial Reports)
- Friday, 29 November 2024

### 8. Matters for Consideration During the Next Reporting Period

In addition to business-as-usual matters and matters noted above for consideration at the next meeting, the Committee will consider the following important matters at its next three meetings:

- August
  - Update of Landfill and New Developments
  - Status of Internal Audits
  - Cyber Security and Information Communications Strategy Updates
  - Hume Central Update
  - Report on actual or suspected instances of fraud or corruption, and control failures/action taken to address
- September
  - Year End Financial Reporting
- November
  - Legislative Compliance and Ethics Program
  - Monitor the effectiveness of the risk management framework/risk management policy and Council’s risk appetite
  - Integrity Report
  - Report on actual or suspected instances of fraud or corruption, and control failures/action taken to address.
  - Internal Audit Reports
  - Cyber Security and Digital Transformation Updates

**9. Frequency and Timing of Activity Reports**

As indicated earlier in this report, these reports are required to be provided to Council at least twice per annum.

The Committee is of the view that these reports need to be informative about the business of the Committee and should be provided on a timely basis to assist Council in discharging its responsibilities in the areas for which the Committee is responsible.

**10. Conclusion**

The Committee is satisfied that it has fully discharged its responsibilities for the reporting period as set out in its Charter. The Committee has noted indications of improving risk management performance over the reporting period.

On behalf of all Committee members, I wish to acknowledge the support of Council's senior officers in the preparation of agendas, minutes, reports, and presentations, all of which ensure that the Committee remains well-briefed and effective.

The Committee welcomes feedback as to whether this report meets Council's expectations.

If Council wishes to be briefed by the Committee on any matters raised in this report, I would be delighted to attend as required.

Yours sincerely

**Jen Johanson**  
**Chair**  
**On behalf of the Audit & Risk Committee**  
**August 2024**

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<b>REPORT NO:</b>	8.6
<b>REPORT TITLE:</b>	Audit and Risk Committee Meeting Minutes - 7 June 2024
<b>SOURCE:</b>	Peter Faull, Coordinator Governance and Council Business
<b>DIVISION:</b>	Finance & Governance
<b>FILE NO:</b>	HCC14/403
<b>POLICY:</b>	-
<b>STRATEGIC OBJECTIVE:</b>	3.2: Deliver responsible and transparent governance, services and sustainable assets that respond to community needs
<b>ATTACHMENT:</b>	1. <i>Open Minutes of the Audit and Risk Committee Meeting - 7 June 2024</i>

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**1. RECOMMENDATION:**

**THAT Council notes the Open Minutes of Hume City Council’s Audit and Risk Committee Meeting held on 7 June 2024.**

**REPORT NO: 8.6 (cont.)**

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**AUDIT AND RISK COMMITTEE MEETING OF  
THE HUME CITY COUNCIL**

**FRIDAY, 7 JUNE 2024**

**9:00AM**

**ON-LINE  
VIA MICROSOFT TEAMS**

**CONFIRMED - 23 August 2024.**

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## HUME CITY COUNCIL

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**Minutes of a**  
**AUDIT AND RISK COMMITTEE MEETING OF THE HUME CITY COUNCIL**  
held on Friday, 7 June 2024  
**at 9:03AM**  
Online via Microsoft Teams

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To: a: Committee Members	Ms Jenny Johanson Cr Naim Kurt (9.12am) Cr Jarrod Bell Mr Bruce Potgieter	Chairperson Mayor
b: Officers	Ms Sheena Frost Mr Fadi Srouf Mr Hector Gaston Mr Joel Kimber Mr Peter Faull Mr Robert Costa Mr Chris Bradbury Mr John Thomas Ms Kristen Cherry Mr Brendan Clifford Ms Sasha Lord Mr Vance Netto Ms Rachel Dapiran Ms Anne Weaven	Chief Executive Officer Chief Financial Officer Director Customer & Strategy Acting Manager Governance Coordinator Governance & Council Business Manager Finance Coordinator Integrity Support Coordinator Risk Management Director City Services & Living Chief Information Officer Program Director Digital Transformation Program Manager – Enterprise Resource Planning Director City Planning and Places Governance Administration Officer
c: Internal Auditors	Mr Mark Holloway Mr Kundai Mtsambiwa	HLB Mann Judd HLB Mann Judd
d: External Auditors	Mr Jung Yau	Victorian Auditor General's Office

### ORDER OF BUSINESS

#### 1. ACKNOWLEDGEMENT OF TRADITIONAL OWNERS

The Chairperson, Jenny Johanson read the following:

Hume City Council would like to acknowledge that we are meeting on Country for which the members and Elders of the Wurundjeri Woi-wurrung people and their forebears have been custodians for many thousands of years. The Wurundjeri Woi-wurrung, which includes the Gunung-Willam-Balluk clan, are the Traditional Custodians of this land. Hume City Council would also like to pay its respects to their Elders, past and present, and to all Aboriginal and Torres Strait Islander peoples who may be here today.

The Chairperson welcomed the attendees to the meeting.

#### 2. APOLOGIES

An apology was received from Mr Travis Derricott, Victorian Auditor General's Office.

**7 JUNE 2024**

**MINUTES**

**AUDIT AND RISK COMMITTEE**

**3. DISCLOSURE OF INTEREST**

3.1 The Chairperson drew the attention of the Committee Members to the provisions of the *Local Government Act 2020* and Council’s Governance Rules in relation to the disclosure of conflicts of interest. Committee Members are to disclose any conflict of interest immediately before consideration or discussion of the relevant item. Committee Members are then required to leave the meeting during discussion and not vote on the relevant item.

3.2 All people present at the meeting were required to advise the committee of any matter that the committee should be aware of.

No person present declared a conflict of interest, nor advised that there was any matter that should be brought to the attention of the Committee.

**4. AUDIT AND RISK COMMITTEE WORKPLAN**

The Workplan was discussed during report number 7.2 Proposed Audit and Risk Committee Annual Work Program for 2024/25.

**5. CONFIRMATION OF COMMITTEE MINUTES**

Minutes of the Audit and Risk Committee Meeting of 1 March 2024.

**Moved** Mr Bruce Potgieter, **Seconded** Ms Jenny Johanson

**THAT the Minutes of the Audit and Risk Committee Meeting of 1 March 2024, be confirmed.**

**CARRIED**

**6. REPORTS TAKEN AS READ**

**Moved** Mr Bruce Potgieter, **Seconded** Cr Jarrod Bell

- **7.12: Recent Reports and Publications - May 2024**
- **7.13: Reimbursed Out-of-pocket Expenses Paid to Councillors - 1 January to 31 March 2024**
- **7.17: OH&S Act 2004 - Quarterly WorkSafe Improvement Notice Report - 1 January to 31 March 2024**
- **7.18: Outcome of Plea Hearing - WorkSafe**

**CARRIED**

**7. OFFICERS’ REPORTS**

<b>Report No.</b>	<b>Report</b>	<b>Page in Agenda</b>
7.1	<b>Matters Arising from the Minutes of the 1 March 2024 Audit and Risk Committee Meeting of Hume City Council</b>	<b>4</b>

**Moved** Cr Jarrod Bell, **Seconded** Mr Bruce Potgieter

**That the Audit and Risk Committee notes the Report and progress made.**

**CARRIED**

<b>MINUTES</b>		<b>7 JUNE 2024</b>
		<b>AUDIT AND RISK COMMITTEE</b>
<b>Report No.</b>	<b>Report</b>	<b>Page in Agenda</b>
<b>7.2</b>	<b>Proposed Audit and Risk Committee Annual Work Program for 2024/25</b>  <b>Moved</b> Cr Jarrod Bell, <b>Seconded</b> Mr Bruce Potgieter <b>That the Audit and Risk Committee adopt the attached Annual Work Program for 2024/25.</b>	<b>6</b>
		<b>CARRIED</b>
<b>Report No.</b>	<b>Report</b>	<b>Page in Agenda</b>
	<b>Review of Quarterly Financial and Capital Works Reports - March 2024</b>  This report was distributed to Committee members on 6 June 2024. <ul style="list-style-type: none"><li>• Robert Costa, Manager Finance provided Committee members with a summary of the report.</li><li>• The Committee had general discussion on the report.</li><li>• If Committee members have any questions on the report, they can submit them to officers by email and a collated summary of the responses will be distributed.</li></ul> <b>Moved</b> Mr Bruce Potgieter, <b>Seconded</b> Cr Jarrod Bell <b>That the Audit and Risk Committee note the report.</b>	
		<b>CARRIED</b>
<b>Report No.</b>	<b>Report</b>	<b>Page in Agenda</b>
<b>7.3</b>	<b>Key issues affecting the 2023/24 Financial Statements - additional land-under-roads identified</b>  Robert Costa, Manager Finance provided Committee members with a summary of the report. Committee members queried the need for a third balance sheet given the value of found assets being \$86m is immaterial to Hume’s balance sheet.  <b>Action:</b> <ul style="list-style-type: none"><li>• Jung Yau to discuss the above with Travis Derricott and to provide advice by 14 June 2024.</li></ul> <b>Moved</b> Mr Bruce Potgieter, <b>Seconded</b> Cr Jarrod Bell <b>That the Audit and Risk Committee note the findings of the new land-under-roads (LUR) assets identified which will form part of the 2023/24 financial statements.</b>	<b>14</b>
		<b>CARRIED</b>

MINUTES		7 JUNE 2024 AUDIT AND RISK COMMITTEE
Report No.	Report	Page in Agenda
7.4	<p><b>Financial Statements 2023/24 Shell Accounts, Long-Term Budget Model Assumptions and Valuation Methodology</b></p> <p>Robert Costa, Manager Finance provided the Committee with a summary of the report.</p> <p>The Committee noted regarding the Long-Term Financial Plan being optimistic, would like the report’s assumptions to be provided in more detail.</p> <p>Fadi Srour, Chief Financial Officer advised the Committee of two reports going to Council and will come to the next Audit and Risk Committee meeting.</p> <p><b>Action:</b></p> <ul style="list-style-type: none"><li>Fadi Srour, Chief Financial Officer, advised that two reports will be presented to Council which will also be provided to the Audit and Risk Committee at its next meeting which provide further details on long term financial planning assumptions. The titles of these reports are <i>Submission to the State Government on Cost Shifting and Financial Sustainability</i> and <i>Long-Term Financial Plan Sustainability Review by AEC Group (this report will be provided if complete)</i>.</li></ul> <p><b>Moved</b> Cr Naim Kurt, <b>Seconded</b> Mr Bruce Potgieter</p> <p><b>That the Financial Statements 2023/24 Shell Accounts, the Long-Term Budget Model assumptions and the valuation methodology, be received and noted.</b></p> <p style="text-align: right;"><b>CARRIED</b></p> <p>Mr Chris Bradbury, Coordinator Integrity Support, joined the meeting, the time being 9:33am</p>	23
7.5	<p><b>Interim Management Letter 2023/24</b></p> <p>Jung Yau, Victorian Auditor General’s Office provided the Committee with a summary of the report, detailing the findings in the slide pack, noting Hume City Council went well in regard, is a testament to their strong culture.</p> <p><b>Moved</b> Cr Naim Kurt, <b>Seconded</b> Mr Bruce Potgieter</p> <p><b>That the report be received and noted.</b></p> <p style="text-align: right;"><b>CARRIED</b></p> <p>Mr Robert Costa, Manager Finance, left the meeting, the time being 10:00am.</p>	82



<b>MINUTES</b>		<b>7 JUNE 2024</b>
		<b>AUDIT AND RISK COMMITTEE</b>
<b>Report No.</b>	<b>Report</b>	<b>Page in Agenda</b>
<b>7.6</b>	<b>Internal Audit Strategic Plan Status Report - May 2024</b>  Mark Holloway, HLB Man Judd provided the Committee with a summary of the report, noting there are a few reports still outstanding due to a change in processes. Will be a short-term issue in catching up as they are substantially completed.  <b>Actions:</b> <ul style="list-style-type: none"><li>Any reports that are finalised during this 'catch-up' period can be sent to Audit and Risk Committee members out of session.</li><li>The Chair noted that after the scope is drafted, they would like to see the process of how it was developed.</li></ul> <b>Moved</b> Cr Jarrod Bell, <b>Seconded</b> Cr Naim Kurt <b>2.1 That the Audit and Risk Committee note the Internal Audit Strategy Update for May 2024.</b>	<b>84</b>
		<b>CARRIED</b>
<b>Report No.</b>	<b>Report</b>	<b>Page in Agenda</b>
<b>7.7</b>	<b>Management Status Report May 2024 – Audits</b>  Chris Bradbury, Coordinator Integrity Support provided a summary of the report, noting the actions that have been completed from 1 March 2024 meeting, and of an extension request considered by the Executive Leadership Team to December 2024 for thirteen actions, which will be monitored.  <b>Action:</b> <ul style="list-style-type: none"><li>The Chair noted that when an extension request has been considered by the Executive Leadership Team, to report back to the Committee why the timeline will not be met.</li></ul> <b>Moved</b> Cr Jarrod Bell, <b>Seconded</b> Mr Bruce Potgieter <b>That the Audit and Risk Committee notes the management actions to date and endorses the extensions as documented.</b>	<b>119</b>
		<b>CARRIED</b>
<b>Report No.</b>	<b>Report</b>	<b>Page in Agenda</b>
<b>7.8</b>	<b>Integrity Report - May 2024</b>  Chris Bradbury, Coordinator Integrity Support provided a summary of the report. <b>Moved</b> Mr Bruce Potgieter, <b>Seconded</b> Cr Jarrod Bell <b>That the Audit and Risk Committee note the report.</b>	<b>136</b>
		<b>CARRIED</b>

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<b>Report No.</b>	<b>Report</b>	<b>Page in Agenda</b>
<b>7.9</b>	<b>Review of Risk and Integrity Frameworks</b>	<b>165</b>

Chris Bradbury, Coordinator Integrity Support provided a summary of the report.

**Actions:**

1. Explore potential automated processes and other systems to manage legislative compliance.
2. Consider suggested changes and other items submitted through Questions on Notice.
3. Put in Work Program for ARC to review the Integrity Framework every second year.
4. Remove ‘Review of Integrity Framework’ from the Work Program for the 2024/25 year.

**Moved** Cr Naim Kurt, **Seconded** Mr Bruce Potgieter

**That the Audit and Risk Committee notes the Report and provides feedback on the Framework.**

**CARRIED**

<b>Report No.</b>	<b>Report</b>	<b>Page in Agenda</b>
<b>7.10</b>	<b>Review of Fraud Control Policy and Plan</b>	<b>175</b>

Chris Bradbury, Coordinator Integrity Support provided a summary of the report, thanking the Committee for the Questions on Notice, which assisted with the review.

The Chair noted she is happy to go off-line and work with Chris on the Policy.

**Action:**

- Chris Bradbury to address the issues raised in the Questions on Notice and distribute to the committee out of session.

**Moved** Cr Jarrod Bell, **Seconded** Cr Naim Kurt

**That the Audit and Risk Committee notes the Report and provides feedback on the Policy.**

**CARRIED**

Mr John Thomas, Coordinator Risk Management, joined the meeting, the time being 10:29am.

Ms Kristen Cherry, Director City Services & Living, joined the meeting, the time being 10:31am.

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<b>Report No.</b>	<b>Report</b>	<b>Page in Agenda</b>
7.11	<b>Internal Audit Reports - Review of Events Management</b> Kundai Mtsambiwa, HLB Mann Judd, provided a summary of the highlights of the report findings. <b>Action:</b> <ul style="list-style-type: none"><li>Mark Holloway, HLB Mann Judd to update the Assessment table on Page 4 to the new colour stream and provide back to the Committee.</li></ul> <b>Moved</b> Cr Jarrod Bell, <b>Seconded</b> Mr Bruce Potgieter <b>2.1 That the Audit and Risk Committee notes the Report.</b> <b>2.2 The outstanding recommendations be included in the Management Status Report until completed.</b>	<b>220</b>

**CARRIED**

<b>Report No.</b>	<b>Report</b>	<b>Page in Agenda</b>
7.12	<b>Recent Reports and Publications - May 2024</b> <b>REPORT TAKEN AS READ</b> <b>Moved</b> Mr Bruce Potgieter, <b>Seconded</b> Cr Jarrod Bell <b>That the Audit and Risk Committee note the Report.</b>	<b>262</b>

**CARRIED**

<b>Report No.</b>	<b>Report</b>	<b>Page in Agenda</b>
7.13	<b>Reimbursed Out-of-pocket Expenses Paid to Councillors - 1 January to 31 March 2024</b> <b>REPORT TAKEN AS READ</b> <b>Moved</b> Mr Bruce Potgieter, <b>Seconded</b> Cr Jarrod Bell <b>That the Audit and Risk Committee note the report.</b>	<b>277</b>

**CARRIED**

Ms Kristen Cherry, Director City Services & Living, left the meeting, the time being 10:38am.

Mr Chris Bradbury, Coordinator Integrity Support, left the meeting, the time being 10:38am

<b>Report No.</b>	<b>Report</b>	<b>Page in Agenda</b>
7.14	<b>Business Continuity Update</b> John Thomas, Coordinator Risk Management provided a summary of the report. <b>Action:</b> <ul style="list-style-type: none"><li>Include definitions as a minor amendment to the policy, as per the Question on Notice.</li></ul>	<b>280</b>

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**Moved** Cr Naim Kurt, **Seconded** Cr Jarrod Bell

**That the Audit and Risk Committee notes the Report.**

**CARRIED**

Mr John Thomas, Coordinator Risk Management, left the meeting, the time being 10:42am.

Mr Brendan Clifford, Chief Information Officer, joined the meeting, the time being 10:41am.

<b>Report No.</b>	<b>Report</b>	<b>Page in Agenda</b>
<b>7.15</b>	<b>Cyber Security Update</b>	<b>337</b>

Brendan Clifford, Chief Information Officer provided a detailed and informative summary of the report.

**Moved** Cr Jarrod Bell, **Seconded** Mr Bruce Potgieter

**That the Audit and Risk Committee notes the report and the significant progress made.**

**CARRIED**

Ms Sasha Lord, Program Director Digital Transformation, and Mr Vance Netto, Program Manager – Enterprise Resource Planning, joined the meeting, the time being 10:43am.

Mr Brendan Clifford, Chief Information Officer, left the meeting, the time being 10:47am.

<b>Report No.</b>	<b>Report</b>	<b>Page in Agenda</b>
<b>7.16</b>	<b>Digital Transformation Program</b>	<b>379</b>

Sasha Lord, Program Director Digital Transformation introduced the Committee to the Program Manager – Enterprise Resource Planning, Mr Vance Netto, then provided a summary of the report.

Vance Netto provided the Committee with an overview of the Financial Overview presentation.

The Chairperson thanked Sasha and Vance for their presentation, noting the reporting is excellent and pleased to see the Dashboard in place.

**Moved** Cr Jarrod Bell, **Seconded** Cr Naim Kurt

**That the committee notes the report and provides any feedback or expertise to support the ongoing success of the Digital Transformation Program.**

**The current overall status of the Program is categorised as Amber, reflecting the challenges faced in resourcing and procurement activities. The DTP team is managing two significant activities.**

- 1. Finalising the TechnologyOne Statement of Works (SoW), and program team establishment - to ensure the ‘Plan’ phase is completed by Q4 2023/24. Confirmation of the TechnologyOne SoW and contract is nearly completed and at the time of the Audit and**

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Risk committee reading this report will be completed. This document specifies the services, deliverables, and schedules that TechnologyOne will provide. It is critical in ensuring that the DTP is aligned with HCC's strategic goals and operational needs. Finalising the SoW sets clear benchmarks and establishes a detailed blueprint for the OneCouncil solution's delivery.

- 2. Building a team with the right mix of skills and expertise is crucial for the success of the DTP. This involves hiring people who can lead the program in areas like project management, business analysis, change management, and technical specialties. Having this team in place is key to maintaining progress and efficiently handling all parts of the program. Please see 3.3 for an overview of the roles currently advertised.**

**CARRIED**

Ms Sasha Lord, Program Director Digital Transformation, and Mr Vance Netto, Program Manager – Enterprise Resource Planning, left the meeting, the time being 11:10am.

<b>Report No.</b>	<b>Report</b>	<b>Page in Agenda</b>
7.17	<b>OH&amp;S Act 2004 - Quarterly WorkSafe Improvement Notice Report - 1 January to 31 March 2024</b>	<b>386</b>

**REPORT TAKEN AS READ**

**Moved** Mr Bruce Potgieter, **Seconded** Cr Jarrod Bell

**That the report be received and noted.**

**CARRIED**

<b>Report No.</b>	<b>Report</b>	<b>Page in Agenda</b>
7.18	<b>Outcome of Plea Hearing - WorkSafe</b>	<b>388</b>

**REPORT TAKEN AS READ**

**Moved** Mr Bruce Potgieter, **Seconded** Cr Jarrod Bell

**That the Audit and Risk Committee note the report.**

**CARRIED**

**8. PRESENTATIONS – Director City Planning and Places**

Ms Rachel Dapiran, Director City Planning and Places, joined the meeting at 10:59am and presented the Committee with an overview of the City Planning and Places directorate and its risks, and answered questions from Committee members regarding the directorate's operations and the risk controls that it had in place. The Chair thanked Ms Dapiran for her detailed presentation and for answering the Committees questions. Ms Dapiran left the meeting at 11:34am.

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**9. PULSE CHECK**

The Chairperson noted her gratitude to the Management Team for moving the meeting for quorum and making the hybrid meeting at short notice. The Chairperson asked the Committee of their preference for future meetings be on-line. The Committee members had different preferences, and requested a survey be provided.

**Action:**

- Peter Faull, Coordinator Governance and Council Business to send a short survey on meeting attendance preferences.

The volume of reports on the agenda was discussed. Joel Kimber, Acting Manager Governance asked the Committee members if they would prefer the next meeting’s agenda items be reordered against the Work Plan or maintain the items to theme. The Committee agreed the theme works, and if needed to amend for urgent reports.

The meeting was managed very well with good Chairing. Fadi Srour noted the questions on notice work very well, acknowledged, and thanked the Committee.

**10. CHIEF EXECUTIVE OFFICER’S UPDATE/EMERGING ISSUES (No Report)**

The Chief Executive Officer, Ms Sheena Frost, provided the Committee with an update on current and emerging issues, including:

- Hume City Council’s Draft Budget was adopted for public consultation with the support of eight out of nine Councillors in attendance.
- Audit and Risk Committee Charter was discussed at a recent Council Briefing. Councillors discussed and proposed for some changes to be made before going to Council. Joel Kimber, Acting Manager Governance noted the Charter will be going back to a meeting in the near future.
- Upcoming Elections – Council is finishing well after 3.5 years. Project management has been taken positively, with number of large projects finishing this term. Candidate information sessions will start next month.
- LGV Update – Regulations going through parliament at the moment. CEO noted concerns that the timing for LGV to complete all updated training information for newly elected Councillors before elections is very tight.
- This was Joel Kimber’s last formal Committee meeting as Manager Governance, and has done an outstanding job. The Chairperson thanked Joel for his help, and the improvements he made with conducting the meetings.

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**11. CONFIDENTIAL ITEMS**

The Meeting may be closed to members of the public to consider confidential matters.

**Moved** Cr Naim Kurt, **Seconded** Mr Bruce Potgieter

**THAT the Audit and Risk Committee close the meeting to the public pursuant to section 66(2) of the *Local Government Act 2020* to consider the following items:**

**7.15 Cyber Security Update – Confidential Attachments**

**Attachment 1: Timeline - OracleCMS Data Breach**

**Attachment 2: Interim Incident Report 8/4/2024**

**11.1 Outcome of Coronial Inquest - Broadmeadows Aquatic and Leisure Centre**

**Item 6.1 is confidential in accordance with Section 3(1)(e) and (f) of the *Local Government Act 2020* because it is legal privileged information, being information to which legal professional privilege or client legal privilege applies, and because it is personal information, being information which if released would result in the unreasonable disclosure of information about any person or their personal affairs.**

**The specified grounds apply because the report contains personal information of the deceased.**

**CARRIED**

Mr Kundai Mtsambiwa, HLB Mann Judd, and Mr Jung Yau, Victorian Auditor General's Office, left the meeting, the time being 11:53am.

The Chairperson asked Council Officers to leave the meeting so that the Committee and the Chief Executive Officer could discuss the Confidential items, the time being 11:53am.

**12. CLOSURE OF MEETING**

The meeting closed at 12:27pm.

.....  
**JENNY JOHANSON**  
**CHAIRPERSON**

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**REPORT NO:** 9.1  
**REPORT TITLE:** NOM24/53 - Cr Jim Overend  
**SOURCE:** David Fricke, Manager Assets  
**DIVISION:** Infrastructure & Assets  
**FILE NO:** HCC24/688

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I hereby request that pursuant to Council's Governance Rules and Code of Conduct for Councillors that the following motion be included in the Agenda of the next Council Meeting.

**1. BACKGROUND INFORMATION**

Mickleham Road was originally meant to be duplicated from Somerton Road to Craigieburn/ Donnybrook Road, the Federal Liberal Government put in \$109.5 Million and the Labor state government contributed \$104 Million in the 2022 / 2023 budget, But yet the \$213 Million plus additional funds have only been able to see 1.6km of road duplicated with a business case for stage two. Mickleham Road is a very busy country road and together with the fast tracking of the State Governments Craigieburn West PSP, this will see an additional 8000 plus houses being built which will contribute thousands of additional cars to an all ready congested road, which will leave the residents spending most of their time in traffic and together with a recently duplicated Craigieburn Road, left in a bottleneck with nowhere to go.

**2. RECOMMENDATION:**

**THAT Council writes to the Hon Melissa Horne, Minister for Roads and Roads Safety and ask when the second stage for the Duplication of Mickleham Road will commence.**

**3. OFFICER COMMENTS**

A letter will be prepared and sent to the Hon Melissa Horne, Minister for Roads and Roads Safety.

**REPORT NO: 9.1 (cont.)**

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