

11.2 FINANCIAL STATEMENTS AS AT 31 JULY 2021

Attachments: 1. Financial Statements as at 31 July 2021

RECOMMENDATION:

That Council RECEIVES the Financial Statements for the month ended 31 July 2021 as shown in Attachment 1.

PURPOSE OF REPORT:

To present the statement of financial activity for the period ended 31 July 2021.

BACKGROUND:

Regulation 34 (1) of the *Local Government (Financial Management) Regulations 1996* requires a local government to prepare each month a statement of financial activity including the sources and applications of funds, as compared to the budget.

DETAILS:

The following documents, included as **Attachment 1**, comprise the statement of financial activity for the period ending **31 July 2021**: -

Note	Description	Page
1.	Statement of Financial Activity by Program Report and Graph	1-3
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4.	Summary of Income and Expenditure by Service Areas	6-42
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Comments on the Statement of Financial Activity (as at Attachment 1)

Operating revenue is reported separately by 'Program' and 'Nature or Type' respectively. The significant difference between the two reports is that operating revenue by 'Program' includes 'Profit on sale of assets and the report for 'Nature or Type' includes 'Rates revenue'.

Revenue by Program (on page 1) is tracking lower than year to date budgeted revenue by \$175,923 (10.2%). The following item materially contributed to this position:

- An unfavourable variance of \$202,165 due to lower than anticipated revenue collected from public halls, and sporting grounds and lower than anticipated swim school revenue at Beatty Park (**Recreation and Culture**).

Revenue by Nature or Type is tracking slightly lower than the year to date budgeted revenue by \$184,293 (0.5%). The following item materially contribute to this position: -

- An unfavourable variance of \$160,684 due to lower activity at Beatty Park and Parking and Infringements income (**Fees and Charges**)

Expenditure by Program is favourable, attributed by an under-spend of \$2,263,069 (45.6%) compared to the year-to-date budget. The following items materially contributed to this position: -

- An under-spend of \$136,477 mainly contributed by reversal of accruals and timing variance relating to legal and subscription costs, management & operating initiative programmes, software maintenance and IT strategy (**Governance**).
- A favourable variance of \$724,244 mainly contributed by timing variances of works relating to waste collection and tipping costs and reversal of amounts to expenditure for works completed in the last financial year (**Community Amenities**).
- An under-spend of \$742,432 mainly contributed by favourable variances relating to timing variances of maintenance works at various City facilities, various works in parks and reserves and reversal of accrual amounts relating to expenditure for works completed last financial year. (**Recreation and Culture**)
- A favourable variance of \$430,915 mainly pertaining to infrastructure maintenance and costs relating to street lighting and reversal of accrual of amounts of expenditure relating to last financial year. (**Transport**)

Expenditure by Nature or Type is favourable, attributed by an under-spend of \$2,263,068 (45.6%). The following items materially contributed to this position: -

- Employee costs reflects a favourable variance of \$984,372 mainly attributed to the following items:
 - Favourable variance for staff training courses and agency labour costs
 - Vacant staff positions within business units yet to be filled.
 - Payroll accruals of approximately \$650K was reversed in July 2021, resulting in a timing variance
- There is an under-spend of \$1,111,821 primarily attributed by timing variances of works and reversal of accrual amounts relating to expenditure for works completed in the last financial year. (**Materials and Contracts**)
 - Waste services - \$120,325 relating to tipping, bulk verge & recycling costs;
 - Maintenance works - \$276,886 relating to building maintenance; various sites & street cleaning works;
 - Office Expenses and Other Expenses -\$314,000 relating to printing and photocopying, subscription and publication, postage courier, stationery and freight and advertising;
 - Operating projects within multiple areas of \$240,374 relating to strategic planning programs, leisure planning programmes and due to reversal of accrual amounts relating to expenditure
- There is a favourable variance of \$111,539 contributed by timing variances of works and reversal of accrual amounts relating to expenditure for works completed in the last financial year. (**Other expenditure**)

Surplus Position – 2020/2021

The surplus position brought forward in 2021/2022 is \$7,730,738, compared to the adopted budget amount of \$5,166,974. The actual opening surplus figure will be adjusted once the year audit has been finalised in November 2021.

Content of Statement of Financial Activity

An explanation of each report in the Statement of Financial Activity (**Attachment 1**), along with some commentary, is below:

1. Statement of Financial Activity by Program Report (Note 1 Page 1-3)

This statement of financial activity shows operating revenue and expenditure classified by Program

2. Statement of Comprehensive Income by Nature or Type Report (Note 2 Page 4)

This statement of Comprehensive Income shows operating revenue and expenditure classified by Nature or Type.

3. Net Current Funding Position (Note 3 Page 5)

'Net current assets' is the difference between the current assets and current liabilities, less committed assets and restricted assets.

4. Summary of Income and Expenditure by Service Areas (Note 4 Page 6 – 42)

This statement shows a summary of operating revenue and expenditure by service unit including variance commentary.

5. Capital Expenditure and Funding Summary (Note 5 Page 43 - 49)

Below is a summary of the year-to-date expenditure of each asset category and the funding source associated to the delivery of capital works.

	Revised Budget \$	YTD Budget \$	YTD Actual \$	Remaining Budget %
Land and Buildings	9,328,220	325,000	(278,002)	103.0%
Infrastructure Assets	7,831,761	40,000	(40,508)	100.5%
Plant and Equipment	2,991,056	0	0	100.0%
Furniture and Equipment	2,007,673	0	(5,288)	100.3%
Total	22,158,710	365,000	(323,797)	101.5%
FUNDING	Revised Budget \$	YTD Budget \$	YTD Actual \$	Remaining Budget %
Own Source Funding - Municipal	16,315,377	(2,024,150)	(2,164,353)	113.3%
Cash Backed Reserves	3,365,850	380,000	334,549	90.1%
Capital Grant and Contribution	1,704,483	1,236,150	578,574	66.1%
Other (Disposals/Trade In)	773,000	773,000	927,433	-20.0%
Total	22,158,710	365,000	(323,797)	101.5%

The full capital works program is listed in detail in Note 5 in **Attachment 1**.

6. Cash Backed Reserves (Note 6 Page 50)

The cash backed reserves schedule provides a detailed summary of the movements in the reserve portfolio, including transfers to and from the reserve. The provisional balance as at 31 July 2021 is \$11,563,424.

7. Rating Information (Note 7 Page 51 – 52)

The notices for rates and charges levied for 2020/21 were issued on 22 July 2021. *The Local Government Act 1995* provides for ratepayers to pay rates by four instalments. The due dates for each instalment are:

	Due Date
First Instalment	27 August 2021
Second Instalment	29 October 2021
Third Instalment	7 January 2022
Fourth Instalment	11 March 2022

Rates debtors for 2021/22 was raised on 7 July 2021 after the adoption of the budget.

The outstanding rates debtors balance as of 31 July 2021 was \$41,267,455 excluding deferred rates of \$116,996. The outstanding rates percentage as of 31 July 2021 was 91% compared to 97% for the similar period last year, noting rates in 2020/21 was raised in August 2020 as compared to July 2021 for the current financial year

8. Receivables (Note 8 Page 53)

Total trade and other receivables as at 31 July 2021 was \$2,052,580.

Below is a summary of the significant items with outstanding balance over 90 days: -

- \$1,283,058 (88.1%) relates to unpaid infringements (plus costs) over 90 days. Infringements that remain unpaid for more than two months are referred to the Fines Enforcement Registry (FER), which then collects the outstanding balance on behalf of the City for a fee.

\$971,183 of the unpaid infringements has been transferred to long-term infringement debtors (non-current portion).

As a result, a doubtful debt provision has also been allowed for:

- \$181,310 has been provided for doubtful debt (Current – Up to 12 months).
- \$238,616 has been provided for doubtful debt (non-Current. Over 12 months). This complies with Australian Accounting standard (AASB 9).

The debtors provision for the 2020/21 financials will be reviewed as part of the year end audit process.

- \$233,755 (7.5%) relates to cash-in-lieu of car parking debtors. In accordance with the *City's Policy 7.7.1 Non-residential parking*, Administration has entered into special payment arrangements with long outstanding cash in lieu parking debtors to enable them to pay their debt over a fixed term of five years.

However, on 8 April 2020, the Minister of Planning WA issued a provision that exempts proponents from making cash in lieu related payments for existing or new non-residential development to the City. This exemption is effective up to the earlier date of either: -

- a) 90 days after the date upon which the State of Emergency Declaration ceases to have effect or is revoked: or
- b) Midnight, 1 May 2023.

- Tenancy related debts have been dealt with in accordance with the direction approved by the City's COVID-19 Committee.
- Health licenses debtors are being followed up with final reminders. Thereafter, the debts will be sent to the debt collectors for further follow up.

9. Beatty Park Leisure Centre – Financial Position report (Note 9 Page 54)

As of 31 July 2021, the Centre's operating deficit position was \$51,148 (excluding depreciation) compared to the year to date budgeted deficit amount of \$17,872. This position is primarily due to a budgeting variance relating to the purchase of retail shop stock that will be rectified in August.

10. Explanation of Material Variances

The materiality thresholds used for reporting variances are 10% and \$20,000, respectively. This means that variances will be analysed and separately reported when they are more than 10% (+/-) of the year-to-date budget and where that variance exceeds \$20,000 (+/-). This threshold was adopted by Council as part of the budget adoption for 2020/2021 and is used in the preparation of the statements of financial activity when highlighting material variance in accordance with *Financial Management Regulation 34(1) (d)*.

In accordance with the above, all material variances as at 31 July 2021 have been detailed in the variance comments report in **Attachment 1**.

CONSULTATION/ADVERTISING:

Not applicable.

LEGAL/POLICY:

Section 6.4 of the Local Government Act 1995 requires a local government to prepare an annual financial report for the preceding year and other financial reports as prescribed.

Regulation 34 (1) of the Local Government (Financial Management) Regulations 1996 requires the local government to prepare a statement of financial activity each month, reporting on the source and application of funds as set out in the adopted annual budget.

A statement of financial activity and any accompanying documents are to be presented at an Ordinary Meeting of the Council within two months after the end of the month to which the statement relates. *Section 6.8 of the Local Government Act 1995* specifies that a local government is not to incur expenditure from its Municipal Fund for an additional purpose except where the expenditure is authorised in advance by an absolute majority decision of Council.

RISK MANAGEMENT IMPLICATIONS:

Low: Provision of monthly financial reports to Council fulfils relevant statutory requirements and is consistent with good financial governance.

STRATEGIC IMPLICATIONS:

Reporting on the City's financial position is aligned with the City's *Strategic Community Plan 2018-2028*:

Innovative and Accountable

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

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

Our community is satisfied with the service we provide.

We are open and accountable to an engaged community.

SUSTAINABILITY IMPLICATIONS:

Expenditure within this report facilitates various projects, programs, services and initiatives that contribute to protecting/enhancing the City's built and natural environment and to improving resource efficiency.

PUBLIC HEALTH IMPLICATIONS:

Expenditure within this report facilitates various projects, programs and services that contribute to the priority health outcomes within the City's *Public Health Plan 2020-2025*.

FINANCIAL/BUDGET IMPLICATIONS:

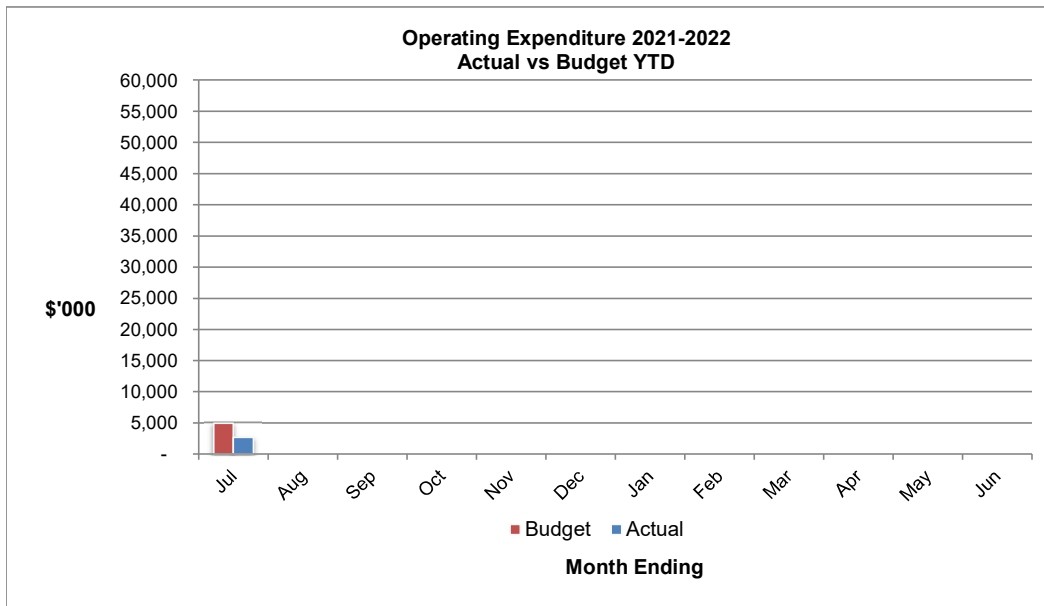
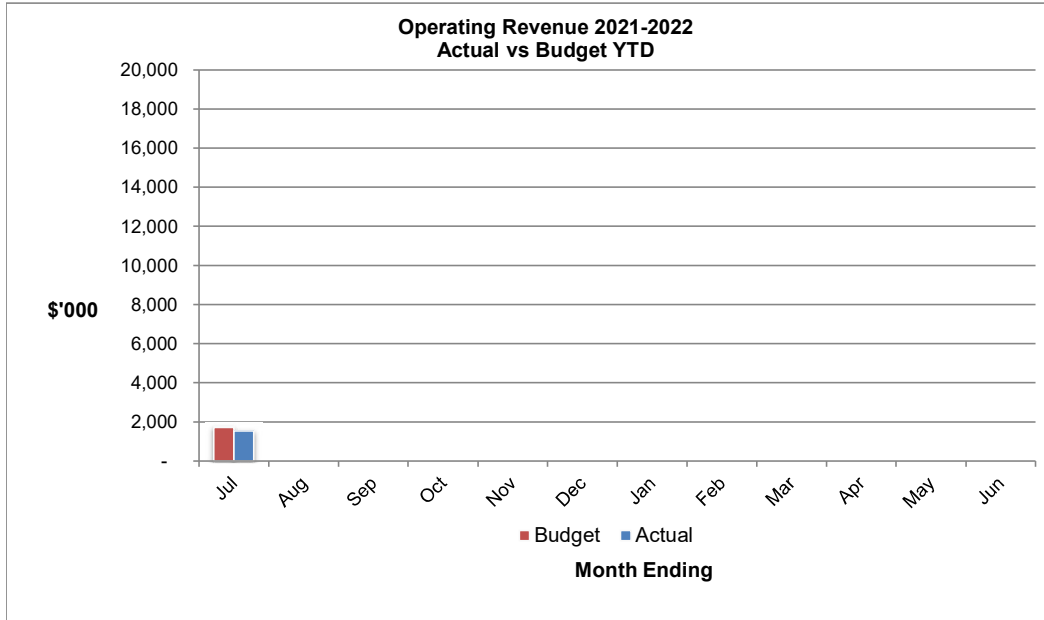
The June provisional monthly financials are still to be finalised and audited. Once the audit has been completed this will be presented to Council and will result in the opening balances being updated.

CITY OF VINCENT
NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
BY PROGRAM
FOR THE PERIOD ENDED 31 JULY 2021

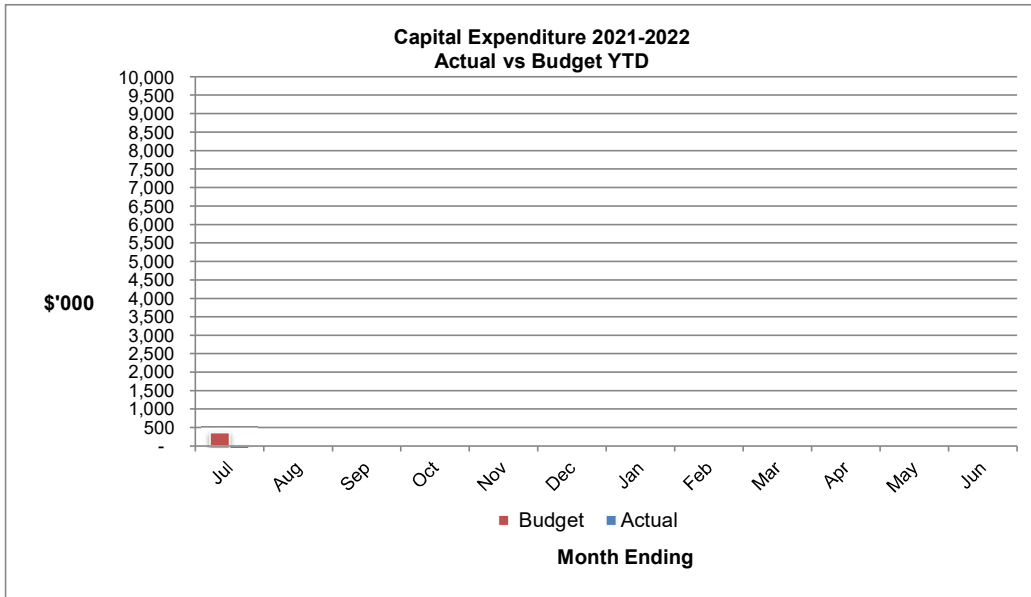
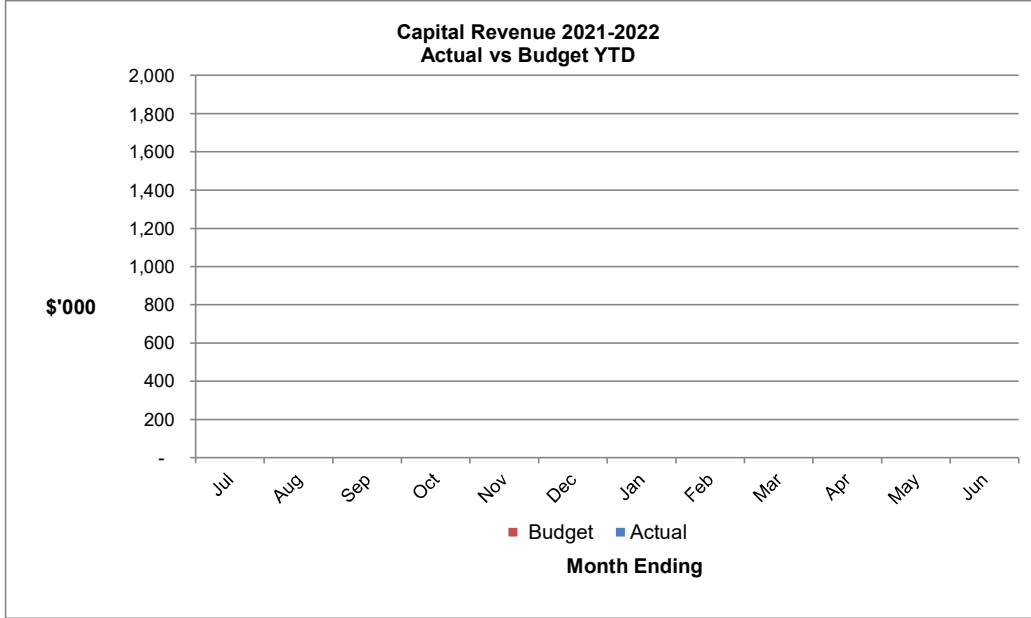


	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	YTD Variance %
Opening Funding Surplus/(Deficit)	5,166,974	5,166,974	7,730,738	2,563,764	49.6%
		This was changed on 08.09.2021			
Revenue from operating activities					
Governance	57,050	6,444	230	(6,214)	-96.4%
General Purpose Funding	1,406,000	22,009	66,220	44,211	200.9%
Law, Order and Public Safety	1,100,061	17,254	15,352	(1,902)	-11.0%
Health	336,542	17,506	21,735	4,229	24.2%
Education and Welfare	138,370	25,651	23,115	(2,536)	-9.9%
Community Amenities	606,965	186,190	191,832	5,642	3.0%
Recreation and Culture	9,333,938	694,384	492,219	(202,165)	-29.1%
Transport	8,193,212	685,893	690,590	4,697	0.7%
Economic Services	280,425	22,591	29,343	6,752	29.9%
Other Property and Services	1,318,638	42,693	14,056	(28,637)	-67.1%
	22,771,201	1,720,615	1,544,692	(175,923)	-10.2%
Expenditure from operating activities					
Governance	(3,213,338)	(246,045)	(109,568)	136,477	-55.5%
General Purpose Funding	(716,799)	(59,223)	(20,914)	38,309	-64.7%
Law, Order and Public Safety	(1,689,011)	(94,157)	(63,704)	30,453	-32.3%
Health	(1,768,032)	(133,166)	(72,001)	61,165	-45.9%
Education and Welfare	(390,264)	(19,161)	(2,175)	16,986	-88.6%
Community Amenities	(22,651,839)	(2,055,937)	(1,331,693)	724,244	-35.2%
Recreation and Culture	(23,926,933)	(1,417,381)	(674,949)	742,432	-52.4%
Transport	(15,294,339)	(800,876)	(369,961)	430,915	-53.8%
Economic Services	(660,253)	(49,843)	(11,599)	38,244	-76.7%
Other Property and Services	(2,567,119)	(87,158)	(43,314)	43,844	-50.3%
	(72,877,927)	(4,962,947)	(2,699,878)	2,263,069	-45.6%
Add Deferred Rates Adjustment	0	0	4,376	4,376	0.0%
Add Back Depreciation	14,068,923	0	0	0	0.0%
Adjust (Profit)/Loss on Asset Disposal	(1,890,054)	0	0	0	0.0%
Restricted Unspent Grant					
	12,178,869	0	4,376	4,376	0.0%
Amount attributable to operating activities	(37,927,857)	(3,242,332)	(1,150,810)	2,091,522	-64.5%
Investing Activities					
Non-operating Grants, Subsidies and Contributions	7,249,525	0	0	0	0.0%
Purchase Land and Buildings	(9,328,220)	(325,000)	278,002	603,002	-185.5%
Purchase Infrastructure Assets	(7,831,761)	(40,000)	40,507	80,507	-201.3%
Purchase Plant and Equipment	(2,991,056)	0	0	0	0.0%
Purchase Furniture and Equipment	(2,007,673)	0	5,288	5,288	0.0%
Proceeds from Joint Venture Operations	1,633,333	0	0	0	0.0%
Proceeds from Disposal of Assets	502,833	0	0	0	0.0%
Amount attributable to investing activities	(12,773,019)	(365,000)	323,797	688,797	-188.7%
Financing Activities					
Proceeds from Self Supporting Loan	0	0	0	0	0.0%
Principal elements of finance lease payments	(92,839)	(23,210)	(23,210)	0	0.0%
Repayment of Debentures	(1,366,872)	(67,952)	(67,953)	(1)	0.0%
Proceeds from New Debentures	8,368,366	0	0	0	0.0%
Transfer to Reserves	(3,190,415)	(680,297)	(666,447)	13,850	-2.0%
Transfer from Reserves	5,177,037	0	655,070	655,070	0.0%
Amount attributable to financing activities	8,895,277	(771,459)	(102,540)	668,919	-86.7%
Surplus/(Deficit) before general rates	(36,638,625)	788,183	6,801,185	6,013,002	762.9%
Total amount raised from general rates	36,745,248	36,580,248	36,571,877	(8,371)	0.0%
Closing Funding Surplus/(Deficit)	106,623	37,368,431	43,373,062	6,004,631	16.1%

**CITY OF VINCENT
NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
BY PROGRAM - GRAPH
AS AT 31 JUL 2021**



CITY OF VINCENT
NOTE 1 - CAPITAL REVENUE / EXPENDITURE PROGRAM
AS AT 31 JUL 2021



CITY OF VINCENT
NOTE 2 - STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE PERIOD ENDED 31 JULY 2021



	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	YTD Variance %
Revenue					
Rates	36,745,248	36,580,248	36,571,877	(8,371)	0%
Operating Grants, Subsidies and Contributions	810,383	15,808	11,370	(4,438)	-28.1%
Fees and Charges	18,429,368	1,581,976	1,421,292	(160,684)	-10.2%
Interest Earnings	503,000	12,333	38,822	26,489	214.8%
Other Revenue	1,133,174	110,498	73,209	(37,289)	-33.7%
	<u>57,621,173</u>	<u>38,300,863</u>	<u>38,116,570</u>	<u>(184,293)</u>	<u>-0.5%</u>
Expenses					
Employee Costs	(26,815,330)	(2,221,502)	(1,237,130)	984,372	-44.3%
Materials and Contracts	(26,746,965)	(1,557,911)	(446,090)	1,111,821	-71.4%
Utility Charges	(1,603,890)	(134,189)	(80,369)	53,820	-40.1%
Depreciation on Non-Current Assets	(14,068,923)	0	0	0	0.0%
Interest Expenses	(553,948)	(33,280)	(33,280)	0	0.0%
Insurance Expenses	(604,121)	(50,344)	(48,828)	1,516	-3.0%
Other Expenditure	(2,479,528)	(965,721)	(854,182)	111,539	-11.5%
	<u>(72,872,705)</u>	<u>(4,962,947)</u>	<u>(2,699,879)</u>	<u>2,263,068</u>	<u>-45.6%</u>
	<u>(15,251,532)</u>	<u>33,337,916</u>	<u>35,416,691</u>	<u>2,078,775</u>	<u>6.2%</u>
Non-operating Grants, Subsidies and Contributions	7,249,525	0	0	0	0.0%
Profit on Disposal of Assets	1,061,943	0	0	0	0.0%
Loss on Disposal of Assets	(5,222)	0	0	0	0.0%
Profit on Assets Held for Sale (TPRC Joint Venture)	833,333	0	0	0	0.0%
	<u>9,139,579</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Net result	(6,111,953)	33,337,916	35,416,691	2,078,775	6.2%
Other comprehensive income					
<i>Items that will not be reclassified subsequently to profit or loss</i>					
Total comprehensive income	(6,111,953)	33,337,916	35,416,691	2,078,775	6.2%

CITY OF VINCENT
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
NOTE 3 - NET CURRENT FUNDING POSITION
FOR THE PERIOD ENDED 31 JULY 2021



	Note	YTD Actual 31/07/2021 \$	FY Actual 30/06/2021 \$
Current Assets			
Cash Unrestricted		15,021,718	12,886,414
Cash Restricted		11,563,424	11,552,048
Investments		11,000	11,000
Receivables - Rates	7	41,267,455	1,512,805
Receivables - Other	8	2,052,580	2,199,337
Inventories		200,578	195,581
		<u>70,116,755</u>	<u>28,357,185</u>
Less: Current Liabilities			
Payables		(12,426,981)	(6,370,465)
Provisions - employee		(4,735,077)	(4,687,687)
		<u>(17,162,058)</u>	<u>(11,058,152)</u>
Unadjusted Net Current Assets		52,954,697	17,299,033
Adjustments and exclusions permitted by FM Reg 32			
Less: Reserves - restricted cash	6	(11,563,424)	(11,552,048)
Less: Restricted- Sundry Debtors(Non-Operating Grant)		0	0
Less: Shares transferred from non current asset		(11,000)	(11,000)
Add: Current portion of long term borrowings		934,329	930,732
Add: Infringement Debtors transferred to non current asset		971,183	971,183
Add: Current portion of long term finance lease liabilities		87,280	92,839
		<u>(9,581,632)</u>	<u>(9,568,294)</u>
Adjusted Net Current Assets		<u>43,373,065</u>	<u>7,730,739</u>

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 JULY 2021

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Chief Executive Officer						
Operating Projects	0	0	0	0		
Chief Executive Officer Expenditure Total	583,289	36,254	72,446	36,192	6%	
Chief Executive Officer Indirect Costs						
Allocations	(583,287)	(36,254)	(72,446)	(36,192)	6%	
Chief Executive Officer Indirect Costs Total	(583,287)	(36,254)	(72,446)	(36,192)	6%	
Chief Executive Officer Total	2	0	0	0	0%	
Members of Council						
Members Of Council Expenditure						
Employee Costs	84,333	7,135	2,781	(4,354)	-5%	
Other Employee Costs	20,000	1,667	0	(1,667)	-8%	
Other Expenses	458,000	27,292	25,401	(1,891)	0%	
Members Of Council Expenditure Total	562,333	36,094	28,182	(7,912)	-1%	
Members Of Council Indirect Costs						
Allocations	46,294	3,230	1,693	(1,537)	-3%	
Members Of Council Indirect Costs Total	46,294	3,230	1,693	(1,537)	-3%	
Members of Council Total	608,627	39,324	29,874	(9,450)	-2%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Corporate Strategy and Governance Revenue</u>						
Corporate Strategy and Governance Revenue						
Revenue	0	0	(200)	(200)	100%	
Corporate Strategy and Governance Revenue Total	0	0	(200)	(200)	100%	
Corporate Strategy and Governance Revenue Total	0	0	(200)	(200)	100%	
<u>Corporate Strategy and Governance Expenditure</u>						
Corporate Strategy and Governance Expenditure						
Employee Costs	497,367	42,076	13,973	(28,103)	-6%	
Other Employee Costs	3,000	250	0	(250)	-8%	
Other Expenses	148,200	12,348	309	(12,039)	-8%	
Operating Projects	70,000	4,167	2,450	(1,717)	-2%	
Corporate Strategy and Governance Expenditure Total	718,567	58,841	16,732	(42,109)	-6%	
Corporate Strategy and Governance Expenditure Total	718,567	58,841	16,732	(42,109)	-6%	
<u>Corporate Strategy and Governance Indirect Costs</u>						
Corporate Strategy and Governance Indirect Costs						
Allocations	279,986	20,124	12,209	(7,915)	-3%	
Corporate Strategy and Governance Indirect Costs Total	279,986	20,124	12,209	(7,915)	-3%	
Corporate Strategy and Governance Indirect Costs Total	279,986	20,124	12,209	(7,915)	-3%	
<u>Human Resources</u>						
Human Resources Revenue						
Revenue	(50,000)	(6,419)	0	6,419	-13%	
Human Resources Revenue Total	(50,000)	(6,419)	0	6,419	-13%	
Human Resources Expenditure						
Employee Costs	1,039,585	75,090	44,847	(30,243)	-3%	
Other Employee Costs	145,600	12,133	8,407	(3,726)	-3%	
Other Expenses	95,990	7,999	7,181	(818)	-1%	
Human Resources Indirect Costs						
Allocations	(1,231,175)	(88,803)	(60,435)	28,368	-2%	
Human Resources Indirect Costs Total	(1,231,175)	(88,803)	(60,435)	28,368	-2%	
Human Resources Total	0	0	0	(0)	100%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Information Technology						
Information Technology Expenditure						
Employee Costs	575,384	48,679	27,100	(21,579)	-4%	
Other Employee Costs	3,960	330	0	(330)	-8%	
Other Expenses	1,557,325	129,777	(8,362)	(138,139)	-9%	
Operating Projects	40,000	6,666	6,909	243	1%	
Information Technology Expenditure Total	2,176,669	185,452	25,646	(159,806)	-7%	
Information Technology Indirect Costs						
Allocations	(2,176,669)	(185,452)	(25,646)	159,806	-7%	
Information Technology Indirect Costs Total	(2,176,669)	(185,452)	(25,646)	159,806	-7%	
Information Technology Total	0	0	(0)	0	100%	
Records Management						
Records Management Revenue						
Revenue	(300)	(25)	(30)	(5)	2%	
Records Management Revenue Total	(300)	(25)	(30)	(5)	2%	
Records Management Expenditure						
Employee Costs	300,895	25,456	12,265	(13,191)	-4%	
Other Employee Costs	2,004	167	0	(167)	-8%	
Other Expenses	19,400	1,617	360	(1,257)	-6%	
Allocations	(341,999)	(28,882)	(12,595)	16,287	-5%	
Records Management Indirect Costs Total	(341,999)	(28,882)	(12,595)	16,287	-5%	
Records Management Total	0	0	0	0	100%	
Sustainability and Environment						
Sustainability and Environment						
Employee Costs	225,948	19,117	9,994	(9,123)	-4%	
Other Employee Costs	1,500	125	0	(125)	-8%	
Other Expenses	0	0	850	850	100%	
Operating Projects	0	0	0	0		
Sustainability and Environment Total	227,448	19,242	10,843	(8,399)	-4%	
Sustainability and Environment Total	227,448	19,242	10,843	(8,399)	-4%	
Sustainability and Environment Indirect Cost						
Sustainability and Environment Indirect Cost						
Allocations	120,664	8,383	4,261	(4,122)	-3%	
Sustainability and Environment Indirect Cost Total	120,664	8,383	4,261	(4,122)	-3%	
Sustainability and Environment Indirect Cost Total	120,664	8,383	4,261	(4,122)	-3%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Director Community and Business Services</u>						
Director Community and Business Services						
Employee Costs	308,254	26,080	16,859	(9,221)	-3%	
Other Employee Costs	4,571	256	130	(126)	-3%	
Other Expenses	4,200	(18)	(8)	10	0%	
Director Community and Business Services Total	317,025	26,318	16,981	(9,337)	-3%	
Director Community and Business Services Total	317,025	26,318	16,981	(9,337)	-3%	
<u>Director Community and Business Ser Indirect Costs</u>						
Director Community and Business Ser Indirect Costs						
Allocations	(317,025)	(26,318)	(16,981)	9,337	-3%	
Director Community and Business Ser Indirect Costs Total	(317,025)	(26,318)	(16,981)	9,337	-3%	
Director Community and Business Ser Indirect Costs Total	(317,025)	(26,318)	(16,981)	9,337	-3%	
<u>Finance Services</u>						
Finance Services Revenue						
Revenue	(1,000)	(12)	(140)	(128)	13%	
Finance Services Revenue Total	(1,000)	(12)	(140)	(128)	13%	
Finance Services Expenditure						
Employee Costs	1,147,440	97,074	50,182	(46,892)	-4%	
Other Employee Costs	8,860	730	0	(730)	-8%	
Other Expenses	186,600	2,786	980	(1,806)	-1%	
Finance Services Expenditure Total	1,342,900	100,590	51,161	(49,429)	-4%	
Finance Services Indirect Costs						
Allocations	(1,341,900)	(100,578)	(51,021)	49,557	-4%	
Finance Services Indirect Costs Total	(1,341,900)	(100,578)	(51,021)	49,557	-4%	
Finance Services Total	0	0	0	0	100%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Insurance Premium						
Insurance Premium Expenditure						
Other Expenses	604,121	50,344	48,828	(1,516)	0%	
Insurance Premium Expenditure Total	604,121	50,344	48,828	(1,516)	0%	
Insurance Premium Recovery						
Allocations	(604,121)	(50,348)	(48,831)	1,517	0%	
Insurance Premium Recovery Total	(604,121)	(50,348)	(48,831)	1,517	0%	
Insurance Premium Total	0	(4)	(3)	1	100%	
Insurance Claim						
Insurance Claim Recoup						
Revenue	(75,000)	(32,992)	(1,780)	31,212	-42%	Lower than expected insurance claims.
Insurance Claim Recoup Total	(75,000)	(32,992)	(1,780)	31,212	-42%	
Insurance Claim Expenditure						
Other Expenses	5,000	0	0	0	0%	
Insurance Claim Expenditure Total	5,000	0	0	0	0%	
Insurance Claim Total	(70,000)	(32,992)	(1,780)	31,212	-45%	
Mindarie Regional Council						
Mindarie Regional Council Revenue						
Revenue	(141,000)	(5,307)	(7,125)	(1,818)	1%	
Mindarie Regional Council Revenue Total	(141,000)	(5,307)	(7,125)	(1,818)	1%	
Mindarie Regional Council Expenditure						
Other Expenses	32,000	0	0	0	0%	
Mindarie Regional Council Expenditure Total	32,000	0	0	0	0%	
Mindarie Regional Council Total	(109,000)	(5,307)	(7,125)	(1,818)	2%	
General Purpose Revenue						
General Purpose Revenue						
Revenue	(828,000)	(12,333)	(15,230)	(2,897)	0%	
General Purpose Revenue Total	(828,000)	(12,333)	(15,230)	(2,897)	0%	
General Purpose Revenue Total	(828,000)	(12,333)	(15,230)	(2,897)	0%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Rates Services</u>						
Rates Services Revenue						
Revenue	(37,323,248)	(36,589,924)	(36,622,868)	(32,944)	0%	
Rates Services Revenue Total	(37,323,248)	(36,589,924)	(36,622,868)	(32,944)	0%	
Rates Services Expenditure						
Employee Costs	277,512	23,477	14,727	(8,750)	-3%	
Other Expenses	184,950	(27)	598	625	0%	
Operating Projects	100,000	25,000	0	(25,000)	-25%	Budget phasing variance.
Rates Services Expenditure Total	562,462	48,450	15,325	(33,125)	-6%	
Rates Services Indirect Costs						
Allocations	154,337	10,773	5,589	(5,184)	-3%	
Rates Services Indirect Costs Total	154,337	10,773	5,589	(5,184)	-3%	
Rates Services Total	(36,606,449)	(36,530,701)	(36,601,953)	(71,252)	0%	
<u>Marketing and Communications</u>						
Marketing and Communications Expenditure						
Employee Costs	688,571	58,254	39,147	(19,107)	-3%	
Other Employee Costs	3,000	1,000	0	(1,000)	-33%	
Other Expenses	371,700	30,726	(4,781)	(35,507)	-10%	
Operating Projects	43,000	0	0	0	0%	
Marketing and Communications Expenditure Total	1,106,271	89,980	34,366	(55,614)	-5%	
Marketing and Communications Indirect Costs						
Allocations	329,221	22,974	12,125	(10,849)	-3%	
Marketing and Communications Indirect Costs Total	329,221	22,974	12,125	(10,849)	-3%	
Marketing and Communications Total	1,435,492	112,954	46,491	(66,463)	-5%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Art and Culture						
Art and Culture						
Other Expenses	30,000	2,500	0	(2,500)	-8%	
Art and Culture Total	30,000	2,500	0	(2,500)	-8%	
Allocations	0	0	0	0		
Art and Culture Indirect Costs Total	0	0	0	0		
Art and Culture Total	30,000	2,500	0	(2,500)	-8%	
Community Partnerships Revenue						
Community Partnerships Revenue						
Revenue	(26,225)	(894)	(82)	812	-3%	
Community Partnerships Revenue Total	(26,225)	(894)	(82)	812	-3%	
Community Partnerships Revenue Total	(26,225)	(894)	(82)	812	-3%	
Community Partnership Expenditure						
Community Partnership Expenditure						
Employee Costs	483,807	40,930	14,139	(26,791)	-6%	
Other Employee Costs	7,430	619	307	(312)	-4%	
Other Expenses	368,300	30,692	1,625	(29,067)	-8%	
Operating Projects	30,000	5,000	0	(5,000)	-17%	
Community Partnership Expenditure Total	889,537	77,241	16,071	(61,170)	-7%	
Community Partnership Expenditure Total	889,537	77,241	16,071	(61,170)	-7%	
Community Partnerships Indirect Costs						
Community Partnerships Indirect Costs						
Allocations	235,719	18,143	9,860	(8,283)	-4%	
Community Partnerships Indirect Costs Total	235,719	18,143	9,860	(8,283)	-4%	
Community Partnerships Indirect Costs Total	235,719	18,143	9,860	(8,283)	-4%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Beatty Park Leisure Centre Administration						
Beatty Park Leisure Centre Admin Revenue Total	(2,795,950)	(232,995)	(185,061)	47,934	-2%	
Beatty Park Leisure Centre Admin Indirect Revenue						
Employee Costs	832,921	70,468	42,664	(27,804)	-3%	
Other Employee Costs	16,174	1,014	831	(183)	-1%	
Other Expenses	262,638	22,042	5,482	(16,560)	-6%	
Beatty Park Leisure Centre Admin Expenditure Total	1,111,733	93,524	48,977	(44,547)	-4%	
Beatty Park Leisure Centre Admin Indirect Costs						
Allocations	(1,111,733)	(93,524)	(48,977)	44,547	-4%	
Beatty Park Leisure Centre Admin Indirect Costs Total	(1,111,733)	(93,524)	(48,977)	44,547	-4%	
Beatty Park Leisure Centre Administration Total	0	0	(0)	0	100%	
Beatty Park Leisure Centre Building						
Beatty Park Leisure Centre Building Revenue						
Revenue	(201,864)	(26,816)	(25,452)	1,364	-1%	
Beatty Park Leisure Centre Building Revenue Total	(201,864)	(26,816)	(25,452)	1,364	-1%	
Beatty Park Leisure Centre Occupancy Costs						
Building Maintenance	593,100	49,425	10,600	(38,825)	-7%	
Ground Maintenance	56,600	4,718	275	(4,443)	-8%	
Other Expenses	2,036,951	59,784	32,246	(27,538)	-1%	
Beatty Park Leisure Centre Occupancy Costs Total	2,686,651	113,927	43,121	(70,806)	-3%	
Beatty Park Leisure Centre Indirect Costs Total	(2,484,787)	(87,111)	(17,669)	69,442	-3%	
Beatty Park Leisure Centre Building Total	0	0	(0)	0		

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Swimming Pool Areas						
Swimming Pool Areas Revenue						
Revenue	(1,758,333)	(139,907)	(40,392)	99,515	-6%	
Swimming Pool Areas Revenue Total	(1,758,333)	(139,907)	(40,392)	99,515	-6%	
Swimming Pool Areas Indirect Revenue						
Allocations	(450,996)	(37,583)	(29,869)	7,714	-2%	
Swimming Pool Areas Indirect Revenue Total	(450,996)	(37,583)	(29,869)	7,714	-2%	
Swimming Pool Areas Expenditure						
Employee Costs	998,379	84,471	38,918	(45,553)	-5%	
Other Employee Costs	6,496	208	3,945	3,737	58%	
Other Expenses	226,120	22,962	4,595	(18,367)	-8%	
Swimming Pool Areas Expenditure Total	1,230,995	107,641	47,458	(60,183)	-5%	
Swimming Pool Areas Indirect Costs						
Allocations	2,726,671	137,906	53,055	(84,851)	-3%	
Swimming Pool Areas Indirect Costs Total	2,726,671	137,906	53,055	(84,851)	-3%	
Swimming Pool Areas Total	1,748,337	68,057	30,252	(37,805)	-2%	
Swim School						
Swim School Revenue						
Revenue	(1,525,000)	(70,750)	(3,940)	66,810	-4%	
Swim School Revenue Total	(1,525,000)	(70,750)	(3,940)	66,810	-4%	
Swim School Indirect Revenue						
Allocations	(5,316)	(443)	(333)	110	-2%	
Swim School Indirect Revenue Total	(5,316)	(443)	(333)	110	-2%	
Swim School Total	(422,742)	21,780	26,344	4,564	-1%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Café						
Cafe Indirect Revenue						
Allocations	0	0	0	0		
Cafe Indirect Revenue Total	0	0	0	0		
Cafe Expenditure						
Other Expenses	0	0	110	110	100%	
Cafe Expenditure Total	0	0	110	110	100%	
Cafe Indirect Costs						
Allocations	0	0	0	0		
Cafe Indirect Costs Total	0	0	0	0		
Café Total	0	0	110	110	100%	
Retail						
Retail Revenue						
Revenue	(550,000)	(45,833)	(16,439)	29,394	-5%	
Retail Revenue Total	(550,000)	(45,833)	(16,439)	29,394	-5%	
Retail Indirect Revenue						
Allocations	(1,116)	(93)	(74)	19	-2%	
Retail Indirect Revenue Total	(1,116)	(93)	(74)	19	-2%	
Retail Expenditure						
Employee Costs	94,595	8,003	4,891	(3,112)	-3%	
Other Employee Costs	600	50	0	(50)	-8%	
Other Expenses	295,550	22,287	(5,506)	(27,793)	-9%	
Retail Expenditure Total	390,745	30,340	(615)	(30,955)	-8%	
Retail Indirect Costs						
Allocations	81,294	5,146	2,352	(2,794)	-3%	
Retail Indirect Costs Total	81,294	5,146	2,352	(2,794)	-3%	
Retail Total	(79,077)	(10,440)	(14,776)	(4,336)	5%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Health and Fitness						
Health and Fitness Revenue						
Revenue	(185,600)	(15,467)	(11,200)	4,267	-2%	
Health and Fitness Revenue Total	(185,600)	(15,467)	(11,200)	4,267	-2%	
Health and Fitness Indirect Revenue						
Allocations	(1,547,274)	(128,939)	(102,413)	26,526	-2%	
Health and Fitness Indirect Revenue Total	(1,547,274)	(128,939)	(102,413)	26,526	-2%	
Health and Fitness Expenditure						
Employee Costs	685,607	58,007	29,313	(28,694)	-4%	
Other Employee Costs	5,296	233	177	(56)	-1%	
Group Fitness						
Group Fitness Revenue						
Group Fitness Expenditure						
Employee Costs	176,287	14,915	10,551	(4,364)	-2%	
Other Employee Costs	1,496	83	0	(83)	-6%	
Other Expenses	134,650	10,512	5,582	(4,930)	-4%	
Group Fitness Expenditure Total	312,433	25,510	16,133	(9,377)	-3%	
Group Fitness Indirect Costs						
Allocations	193,043	9,327	4,087	(5,240)	-3%	
Group Fitness Indirect Costs Total	193,043	9,327	4,087	(5,240)	-3%	
Group Fitness Total	(169,886)	(21,443)	(21,158)	285	0%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Aqua Fitness</u>						
Aqua Fitness Revenue						
Revenue	(32,000)	(2,029)	(406)	1,623	-5%	
Aqua Fitness Revenue Total	(32,000)	(2,029)	(406)	1,623	-5%	
Aqua Fitness Indirect Revenue						
Allocations	(222,553)	(18,546)	(14,731)	3,815	-2%	
Aqua Fitness Indirect Revenue Total	(222,553)	(18,546)	(14,731)	3,815	-2%	
Aqua Fitness Expenditure						
Employee Costs	103,890	8,793	1,355	(7,438)	-7%	
Other Employee Costs	96	8	0	(8)	-8%	
Other Expenses	14,600	675	827	152	1%	
Aqua Fitness Expenditure Total	118,586	9,476	2,181	(7,295)	-6%	
Aqua Fitness Indirect Costs						
Allocations	107,748	6,433	3,309	(3,124)	-3%	
Aqua Fitness Indirect Costs Total	107,748	6,433	3,309	(3,124)	-3%	
Aqua Fitness Total	(28,219)	(4,666)	(9,647)	(4,981)	18%	
<u>Crèche</u>						
Crèche Revenue						
Revenue	(18,000)	(1,500)	(1,411)	89	0%	
Crèche Revenue Total	(18,000)	(1,500)	(1,411)	89	0%	
Crèche Indirect Revenue						
Allocations	(43,333)	(3,611)	(2,868)	743	-2%	
Crèche Indirect Revenue Total	(43,333)	(3,611)	(2,868)	743	-2%	
Crèche Expenditure						
Employee Costs	109,588	9,271	7,076	(2,195)	-2%	
Other Employee Costs	1,340	70	0	(70)	-5%	
Other Expenses	2,200	141	(1)	(142)	-6%	
Crèche Expenditure Total	113,128	9,482	7,075	(2,407)	-2%	
Crèche Indirect Costs						
Allocations	97,584	5,328	2,421	(2,907)	-3%	
Crèche Indirect Costs Total	97,584	5,328	2,421	(2,907)	-3%	
Crèche Total	149,379	9,699	5,217	(4,482)	-3%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Community Partnership Mgmt Administration						
Community Partnerships Management Administration Other Expenses	0	0	0	0		
Community Partnerships Management Administration Total	0	0	0	0		
Community Partnership Mgmt Administration Total	0	0	0	0		
Customer Service Centre						
Customer Services Centre Expenditure						
Employee Costs	687,305	58,147	28,531	(29,616)	-4%	
Other Employee Costs	9,804	817	0	(817)	-8%	
Other Expenses	26,300	2,191	(453)	(2,644)	-10%	
Customer Services Centre Expenditure Total	723,409	61,155	28,078	(33,077)	-5%	
Customer Services Centre Indirect Costs						
Allocations	(723,409)	(61,155)	(28,078)	33,077	-5%	
Customer Services Centre Indirect Costs Total	(723,409)	(61,155)	(28,078)	33,077	-5%	
Customer Service Centre Total	0	0	0	0	100%	
Library Services						
Library Services Revenue						
Revenue	(11,350)	(947)	(2,161)	(1,214)	11%	
Library Services Revenue Total	(11,350)	(947)	(2,161)	(1,214)	11%	
Library Services Expenditure						
Employee Costs	854,070	72,253	43,616	(28,637)	-3%	
Other Employee Costs	8,100	675	0	(675)	-8%	
Other Expenses	100,350	7,271	7,239	(32)	0%	
Library Services Expenditure Total	962,520	80,199	50,855	(29,344)	-3%	
Library Services Indirect Costs						
Allocations	431,257	33,194	17,700	(15,494)	-4%	
Library Occupancy Costs Allocations	11,649	769	776	7	0%	
Library Services Indirect Costs Total	442,906	33,963	18,476	(15,487)	-3%	
Library Services Total	1,394,076	113,215	67,169	(46,046)	-3%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Library Building</u>						
Library Occupancy Costs						
Building Maintenance	90,700	12,225	1,891	(10,334)	-11%	
Ground Maintenance	10,000	2,500	0	(2,500)	-25%	
Other Expenses	158,792	2,292	1,652	(640)	0%	
Library Occupancy Costs Total	259,492	17,017	3,543	(13,474)	-5%	
Library Indirect Costs						
Allocations	6,494	541	544	3	0%	
Library Occupancy Costs Recovery	(53,200)	(3,512)	(3,543)	(31)	0%	
Library Indirect Costs Total	(46,706)	(2,971)	(2,999)	(28)	0%	
Library Building Total	212,786	14,046	544	(13,502)	-6%	
<u>Loftus Community Centre Revenue</u>						
Loftus Community Centre Revenue						
Senior and Disability Services Expenditure						
Other Expenses	40,500	3,377	(715)	(4,092)	-10%	
Senior and Disability Services Expenditure Total	40,500	3,377	(715)	(4,092)	-10%	
Senior and Disability Services Expenditure Total	40,500	3,377	(715)	(4,092)	-10%	
<u>Senior and Disability Services Indirect Costs</u>						
Senior and Disability Services Indirect Costs						
Allocations	0	0	91	91	100%	
Library Occupancy Costs Allocations	0	0	0	0		
Senior and Disability Services Indirect Costs Total	0	0	91	91	100%	
Senior and Disability Services Indirect Costs Total	0	0	91	91	100%	
<u>Director Strategy and Development Services</u>						
Director Strategy and Development Services						
Employee Costs	323,275	27,350	17,182	(10,168)	-3%	
Other Employee Costs	1,800	100	0	(100)	-6%	
Other Expenses	1,800	27	4	(23)	-1%	
Director Strategy and Development Services Total	326,875	27,477	17,186	(10,291)	-3%	
Director Strategy and Development Services Total	326,875	27,477	17,186	(10,291)	-3%	
<u>Director Strategy and Development Ser Indirect Co</u>						
Director Strategy and Development Ser Indirect Co						
Allocations	(326,875)	(27,477)	(17,186)	10,291	-3%	
Director Strategy and Development Ser Indirect Co Total	(326,875)	(27,477)	(17,186)	10,291	-3%	
Director Strategy and Development Ser Indirect Co Total	(326,875)	(27,477)	(17,186)	10,291	-3%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Health Administration and Inspection</u>						
Health Administration and Inspection Revenue						
Revenue	(306,320)	(2,882)	(7,291)	(4,409)	1%	
Health Administration and Inspection Revenue Total	(306,320)	(2,882)	(7,291)	(4,409)	1%	
Health Administration and Inspection Expenditure						
Employee Costs	993,154	84,023	48,626	(35,397)	-4%	
Other Employee Costs	15,319	1,277	533	(744)	-5%	
Other Expenses	96,087	7,008	(27)	(7,035)	-7%	
Health Administration and Inspection Expenditure Total	1,104,560	92,308	49,132	(43,176)	-4%	
Health Administration and Inspection Indirect Cost						
Allocations	505,719	35,310	22,099	(13,211)	-3%	
Health Administration and Inspection Indirect Cost Total	505,719	35,310	22,099	(13,211)	-3%	
Health Administration and Inspection Total	1,303,959	124,736	63,940	(60,796)	-5%	
<u>Food Control</u>						
Food Control Revenue						
Revenue	(500)	0	0	0	0%	
Food Control Revenue Total	(500)	0	0	0	0%	
Food Control Total	12,000	1,041	0	(1,041)	-9%	
<u>Health Clinics</u>						
Health Clinics Revenue						
Revenue	(29,722)	(14,624)	(14,444)	180	-1%	
Health Clinics Revenue Total	(29,722)	(14,624)	(14,444)	180	-1%	
Health Clinics Expenditure						
Building Maintenance	80,500	3,805	0	(3,805)	-5%	
Ground Maintenance	0	0	0	0		
Other Expenses	62,627	525	592	67	0%	
Health Clinics Expenditure Total	143,127	4,330	592	(3,738)	-3%	
Health Clinics Indirect Costs						
Allocations	2,126	177	178	1	0%	
Health Clinics Indirect Costs Total	2,126	177	178	1	0%	
Health Clinics Total	115,531	(10,117)	(13,674)	(3,557)	-3%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Statutory Planning Services						
Statutory Planning Services Revenue						
Revenue	(340,140)	(32,316)	(35,087)	(2,771)	1%	
Statutory Planning Services Revenue Total	(340,140)	(32,316)	(35,087)	(2,771)	1%	
Statutory Planning Services Expenditure						
Employee Costs	1,140,495	96,487	55,685	(40,802)	-4%	
Other Employee Costs	11,074	898	486	(412)	-4%	
Other Expenses	181,950	35,345	6,056	(29,289)	-16%	\$15k budgeted legal cost not yet required. Other favourable variances that are individually immaterial.
Statutory Planning Services Expenditure Total	1,333,519	132,730	62,228	(70,502)	-5%	
Statutory Planning Services Indirect Costs						
Allocations	608,069	43,006	21,276	(21,730)	-4%	
Statutory Planning Services Indirect Costs Total	608,069	43,006	21,276	(21,730)	-4%	
Statutory Planning Services Total	1,601,448	143,420	48,416	(95,004)	-6%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Compliance Services</u>						
Compliance Services Revenue						
Revenue	(22,000)	(1,759)	(766)	993	-5%	
Compliance Services Revenue Total	(22,000)	(1,759)	(766)	993	-5%	
Compliance Services Expenditure Total	528,346	44,615	25,933	(18,682)	-4%	
Compliance Services Indirect Costs						
Allocations	259,947	18,178	10,041	(8,137)	-3%	
Compliance Services Indirect Costs Total	259,947	18,178	10,041	(8,137)	-3%	
Compliance Services Total	766,293	61,034	35,207	(25,827)	-3%	
<u>Policy and Place Services</u>						
Policy and Place Services Revenue						
Revenue	(5,125)	(133)	0	133	-3%	
Policy and Place Services Revenue Total	(5,125)	(133)	0	133	-3%	
Policy and Place Serv Expenditure						
Employee Costs	1,597,964	135,192	80,285	(54,907)	-3%	
Other Employee Costs	16,404	1,366	634	(732)	-4%	
Other Expenses	1,019,360	71,613	(34,112)	(105,725)	-10%	Timing variance of works relating to leisure and strategic planning programmes. Also accrual reversal of \$40k invoice paid in FY 20-21 to be adjusted in August.
Operating Projects	100,000	8,333	0	(8,333)	-8%	
Policy and Place Serv Expenditure Total	2,733,728	216,504	46,807	(169,697)	-6%	
Policy and Place Services Indirect Cost						
Allocations	731,768	51,082	27,665	(23,417)	-3%	
Policy and Place Services Indirect Cost Total	731,768	51,082	27,665	(23,417)	-3%	
Policy and Place Services Total	3,460,371	267,453	74,473	(192,980)	-6%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Building Control</u>						
Building Control Revenue						
Revenue	(272,050)	(22,591)	(29,343)	(6,752)	2%	
Building Control Revenue Total	(272,050)	(22,591)	(29,343)	(6,752)	2%	
Building Control Expenditure						
Employee Costs	381,703	32,292	13,196	(19,096)	-5%	
Other Employee Costs	28,282	2,357	(9,873)	(12,230)	-43%	
Other Expenses	10,000	835	44	(791)	-8%	
Building Control Expenditure Total	419,985	35,484	3,367	(32,117)	-8%	
Building Control Indirect Costs						
Allocations	205,768	14,359	8,233	(6,126)	-3%	
Building Control Indirect Costs Total	205,768	14,359	8,233	(6,126)	-3%	
Building Control Total	353,703	27,252	(17,743)	(44,995)	-13%	
<u>Director Infrastructure and Environment Expe</u>						
Director Infrastructure and Environment Expe						
Employee Costs	410,858	34,760	16,275	(18,485)	-4%	
Other Employee Costs	14,318	776	521	(255)	-2%	
Other Expenses	50,250	13	(8)	(21)	0%	
Director Infrastructure and Environment Expe Total	475,426	35,549	16,789	(18,760)	-4%	
Director Infrastructure and Environment Expe Total	475,426	35,549	16,789	(18,760)	-4%	
<u>Director Infrastructure and Environment Indirect</u>						
Director Infrastructure and Environment Indirect						
Allocations	(475,426)	(35,549)	(16,789)	18,760	-4%	
Director Infrastructure and Environment Indirect Total	(475,426)	(35,549)	(16,789)	18,760	-4%	
Director Infrastructure and Environment Indirect Total	(475,426)	(35,549)	(16,789)	18,760	-4%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Ranger Services Administration						
Ranger Services Administration Revenue						
Revenue	(2,800)	(142)	0	142	-5%	
Ranger Services Administration Revenue Total	(2,800)	(142)	0	142	-5%	
Ranger Services Administration Expenditure						
Employee Costs	2,804,537	237,268	119,691	(117,577)	-4%	
Other Employee Costs	61,934	2,244	1,866	(378)	-1%	
Other Expenses	233,000	(5,044)	307	5,351	2%	
Lease Expenses	1,801	450	450	0	0%	
Ranger Services Administration Expenditure Total	3,101,272	234,918	122,314	(112,604)	-4%	
Ranger Services Administration Indirect Costs						
Allocations	(3,098,472)	(234,776)	(122,314)	112,462	-4%	
Revenue	(1,500)	0	0	0	0%	
Fire Prevention Revenue Total	(1,500)	0	0	0	0%	
Fire Prevention Expenditure						
Other Expenses	2,000	0	0	0	0%	
Fire Prevention Expenditure Total	2,000	0	0	0	0%	
Fire Prevention Indirect Costs						
Allocations	32,857	2,498	1,380	(1,118)	-3%	
Fire Prevention Indirect Costs Total	32,857	2,498	1,380	(1,118)	-3%	
Fire Prevention Total	33,357	2,498	1,380	(1,118)	-3%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Animal Control						
Animal Control Revenue						
Revenue	(92,150)	(7,918)	(5,692)	2,226	-2%	
Animal Control Revenue Total	(92,150)	(7,918)	(5,692)	2,226	-2%	
Animal Control Expenditure						
Other Expenses	30,000	0	0	0	0%	
Animal Control Expenditure Total	30,000	0	0	0	0%	
Animal Control Indirect Costs						
Allocations	262,956	19,994	11,047	(8,947)	-3%	
Animal Control Indirect Costs Total	262,956	19,994	11,047	(8,947)	-3%	
Animal Control Total	200,806	12,076	5,355	(6,721)	-3%	
Local Laws (Law and Order)						
Local Laws (Law and Order) Revenue						
Revenue	(143,300)	(5,027)	(9,661)	(4,634)	3%	
Local Laws (Law and Order) Revenue Total	(143,300)	(5,027)	(9,661)	(4,634)	3%	
Local Laws (Law and Order) Expenditure						
Other Expenses	0	0	0	0		
Local Laws (Law and Order) Expenditure Total	0	0	0	0		
Local Laws (Law and Order) Indirect Costs						
Allocations	420,731	31,990	17,675	(14,315)	-3%	
Local Laws (Law and Order) Indirect Costs Total	420,731	31,990	17,675	(14,315)	-3%	
Local Laws (Law and Order) Total	277,431	26,963	8,014	(18,949)	-7%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Abandoned Vehicles						
Abandoned Vehicles Revenue						
Revenue	(8,000)	0	(501)	(501)	6%	
Abandoned Vehicles Revenue Total	(8,000)	0	(501)	(501)	6%	
Abandoned Vehicles Expenditure						
Other Expenses	6,000	0	0	0	0%	
Abandoned Vehicles Expenditure Total	6,000	0	0	0	0%	
Abandoned Vehicles Indirect Costs						
Allocations	368,138	27,991	15,466	(12,525)	-3%	
Abandoned Vehicles Indirect Costs Total	368,138	27,991	15,466	(12,525)	-3%	
Abandoned Vehicles Total	366,138	27,991	14,965	(13,026)	-4%	
Inspectorial Control						
Inspectorial Control Revenue						
Revenue	(2,678,837)	(212,541)	(192,333)	20,208	-1%	
Inspectorial Control Revenue Total	(2,678,837)	(212,541)	(192,333)	20,208	-1%	
Inspectorial Control Expenditure						
Other Expenses	1,077,384	11,388	18,482	7,094	1%	
Inspectorial Control Expenditure Total	1,077,384	11,388	18,482	7,094	1%	
Inspectorial Control Indirect Costs						
Allocations	3,283,007	249,619	137,921	(111,698)	-3%	
Inspectorial Control Indirect Costs Total	3,283,007	249,619	137,921	(111,698)	-3%	
Inspectorial Control Total	1,681,554	48,466	(35,930)	(84,396)	-5%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Car Park Control</u>						
Car Park Control Revenue						
Revenue	(2,718,527)	(252,941)	(259,198)	(6,257)	0%	
Car Park Control Revenue Total	(2,718,527)	(252,941)	(259,198)	(6,257)	0%	
Car Park Control Expenditure						
Ground Maintenance	183,150	15,272	(2,130)	(17,402)	-10%	
Other Expenses	655,814	33,050	7,036	(26,014)	-4%	
Car Park Control Expenditure Total	838,964	48,322	4,907	(43,415)	-5%	
Car Park Control Total	(1,879,563)	(204,619)	(254,291)	(49,672)	3%	
<u>Kerbside Parking Control</u>						
Kerbside Parking Control Revenue						
Revenue	(2,632,288)	(219,356)	(230,097)	(10,741)	0%	
Kerbside Parking Control Revenue Total	(2,632,288)	(219,356)	(230,097)	(10,741)	0%	
Kerbside Parking Control Expenditure						
Other Expenses	534,513	34,375	0	(34,375)	-6%	
Kerbside Parking Control Expenditure Total	534,513	34,375	0	(34,375)	-6%	
Kerbside Parking Control Total	(2,097,775)	(184,981)	(230,097)	(45,116)	2%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Community Connections Revenue</u>						
Community Connections Revenue						
Revenue	(50,000)	(4,167)	0	4,167	-8%	
Community Connections Revenue Total	(50,000)	(4,167)	0	4,167	-8%	
Community Connections Revenue Total	(50,000)	(4,167)	0	4,167	-8%	
<u>Community Connections</u>						
Community Connections Expenditure						
Employee Costs	52,774	4,463	1,052	(3,411)	-6%	
Other Employee Costs	360	30	0	(30)	-8%	
Other Expenses	82,550	0	0	0	0%	
Operating Projects	0	0	(500)	(500)	100%	
Community Connections Expenditure Total	135,684	4,493	552	(3,941)	-3%	
Community Connections Indirect Costs						
Allocations	26,209	2,016	1,520	(496)	-2%	
Library Occupancy Costs Allocations	710	47	47	0	0%	
Community Connections Indirect Costs Total	26,919	2,063	1,567	(496)	-2%	
Community Connections Total	162,603	6,556	2,119	(4,437)	-3%	
<u>Engineering Design Services</u>						
Engineering Design Services Revenue						
Revenue	(3,500)	(72)	(254)	(182)	5%	
Engineering Design Services Revenue Total	(3,500)	(72)	(254)	(182)	5%	
Engineering Design Services Expenditure						
Employee Costs	764,268	64,660	28,975	(35,685)	-5%	
Other Employee Costs	39,913	1,117	15,619	14,502	36%	
Other Expenses	149,500	2,374	5,514	3,140	2%	
Engineering Design Services Expenditure Total	953,681	68,151	50,108	(18,043)	-2%	
Engineering Design Services Indirect Costs						
Allocations	414,345	28,998	16,507	(12,491)	-3%	
Engineering Design Services Indirect Costs Total	414,345	28,998	16,507	(12,491)	-3%	
Engineering Design Services Total	1,364,526	97,077	66,360	(30,717)	-2%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Bike Station Expenditure</u>						
Bike Station Expenditure						
Other Expenses	8,000	0	0	0	0%	
Bike Station Expenditure Total	8,000	0	0	0	0%	
Bike Station Expenditure Total	8,000	0	0	0	0%	
<u>Street Lighting</u>						
Street Lighting Revenue						
Revenue	(24,500)	0	0	0	0%	
Street Lighting Revenue Total	(24,500)	0	0	0	0%	
Street Lighting Expenditure						
Other Expenses	790,000	65,833	46,386	(19,447)	-2%	
Street Lighting Expenditure Total	790,000	65,833	46,386	(19,447)	-2%	
Street Lighting Total	765,500	65,833	46,386	(19,447)	-3%	
<u>Bus Shelter</u>						
Bus Shelter Revenue						
Revenue	(86,500)	0	0	0	0%	
Bus Shelter Revenue Total	(86,500)	0	0	0	0%	
Bus Shelter Expenditure						
Other Expenses	137,144	1,291	4,492	3,201	2%	
Bus Shelter Expenditure Total	137,144	1,291	4,492	3,201	2%	
Bus Shelter Total	50,644	1,291	4,492	3,201	6%	
<u>Parking and Street Name Signs Expenditure</u>						
Parking and Street Name Signs Expenditure						
Other Expenses	112,000	9,333	2,522	(6,811)	-6%	
<u>Crossovers</u>						
Crossovers Expenditure						
Other Expenses	15,000	1,250	680	(570)	-4%	
Crossovers Expenditure Total	15,000	1,250	680	(570)	-4%	
Crossovers Total	15,000	1,250	680	(570)	-4%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Roads Linemarking Expenditure</u>						
Roads Linemarking Expenditure						
Other Expenses	80,000	6,667	1,790	(4,877)	-6%	
Roads Linemarking Expenditure Total	80,000	6,667	1,790	(4,877)	-6%	
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Roads Linemarking Expenditure Total	80,000	6,667	1,790	(4,877)	-6%	
Other Expenses	75,000	0	0	0	0%	
<u>Parklets Expenditure</u>						
Parklets Expenditure						
Other Expenses	5,000	0	0	0	0%	
Parklets Expenditure Total	5,000	0	0	0	0%	
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Parklets Expenditure Total	5,000	0	0	0	0%	
<u>Environmental Services</u>						
Environmental Services Revenue						
Revenue	(10,000)	0	0	0	0%	
Environmental Services Revenue Total	(10,000)	0	0	0	0%	
Environmental Services Expenditure						
Employee Costs	99,213	8,393	4,963	(3,430)	-3%	
Other Employee Costs	600	50	0	(50)	-8%	
Environmental Services Indirect Costs Total	48,057	3,463	1,787	(1,676)	-3%	
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Environmental Services Total	355,370	47,156	19,034	(28,122)	-8%	
<u>Property Management Administration</u>						
Property Management Administration Revenue						
Revenue	(2,000)	(90)	(291)	(201)	10%	
Property Management Administration Revenue Total	(2,000)	(90)	(291)	(201)	10%	
Property Management Administration Expenditure						
Employee Costs	365,193	30,896	17,300	(13,596)	-4%	
Other Employee Costs	5,100	425	353	(72)	-1%	
Other Expenses	20,000	1,667	(4)	(1,671)	-8%	
Property Management Administration Expenditure Total	390,293	32,988	17,650	(15,338)	-4%	
Property Management Administration Indirect Costs						
Allocations	176,996	12,799	7,947	(4,852)	-3%	
Property Management Administration Indirect Costs Total	176,996	12,799	7,947	(4,852)	-3%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Civic Centre Building						
Civic Centre Building Expenditure						
Building Maintenance	154,500	13,376	3,836	(9,540)	-6%	
Ground Maintenance	7,000	1,416	0	(1,416)	-20%	
Other Expenses	629,972	7,666	4,327	(3,339)	-1%	
Civic Centre Building Expenditure Total	791,472	22,458	8,163	(14,295)	-2%	
Civic Centre Building Indirect Costs						
Allocations	(791,472)	(22,458)	(8,163)	14,295	-2%	
Civic Centre Building Indirect Costs Total	(791,472)	(22,458)	(8,163)	14,295	-2%	
Civic Centre Building Total	0	0	0	0		
Child Care Centres and Play Groups						
Child Care Centres and Play Groups Revenue						
Revenue	(11,120)	(1,155)	(301)	854	-8%	
Child Care Centres and Play Groups Revenue Total	(11,120)	(1,155)	(301)	854	-8%	
Child Care Centres and Play Groups Expenditure						
Building Maintenance	37,000	2,800	0	(2,800)	-8%	
Child Care Centres and Play Groups Expenditure Total	83,510	3,045	157	(2,888)	-3%	
Child Care Centres and Play Groups Indirect Costs						
Allocations	2,597	218	218	0	0%	
Child Care Centres and Play Groups Indirect Costs Total	2,597	218	218	0	0%	
Child Care Centres and Play Groups Total	74,987	2,108	74	(2,034)	-3%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Pre Schools and Kindergartens</u>						
Pre Schools and Kindergartens Revenue						
Revenue	(68,222)	(21,229)	(19,925)	1,304	-2%	
Pre Schools and Kindergartens Revenue Total	(68,222)	(21,229)	(19,925)	1,304	-2%	
Pre Schools and Kindergartens Expenditure						
Building Maintenance	3,025	1,513	0	(1,513)	-50%	
Other Expenses	50,576	542	312	(230)	0%	
Pre Schools and Kindergartens Expenditure Total	53,601	2,055	312	(1,743)	-3%	
Pre Schools and Kindergartens Indirect Costs						
Allocations	1,842	153	155	2	0%	
Pre Schools and Kindergartens Indirect Costs Total	1,842	153	155	2	0%	
Pre Schools and Kindergartens Total	(12,779)	(19,021)	(19,458)	(437)	3%	
<u>Community and Welfare Centres</u>						
Community and Welfare Centres Revenue						
Revenue	(46,590)	(2,767)	(2,951)	(184)	0%	
Community and Welfare Centres Revenue Total	(46,590)	(2,767)	(2,951)	(184)	0%	
Community and Welfare Centres Expenditure						
Building Maintenance	26,900	8,326	306	(8,020)	-30%	
Other Expenses	173,960	1,375	1,035	(340)	0%	
Community and Welfare Centres Expenditure Total	200,860	9,701	1,341	(8,360)	-4%	
Community and Welfare Centres Indirect Costs						
Allocations	7,354	612	616	4	0%	
Community and Welfare Centres Indirect Costs Total	7,354	612	616	4	0%	
Community and Welfare Centres Total	161,624	7,546	(994)	(8,540)	-5%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Department of Sports and Recreation Building						
Dept of Sports and Recreation Building Revenue						
Revenue	(880,174)	(12,709)	(73,403)	(60,694)	7%	
Dept of Sports and Recreation Building Revenue Total	(880,174)	(12,709)	(73,403)	(60,694)	7%	
Dept of Sports and Recreation Building Expenditure						
Building Maintenance	93,000	7,751	11,662	3,911	4%	
Ground Maintenance	5,250	438	0	(438)	-8%	
Other Expenses	885,370	1,767	1,715	(52)	0%	
Dept of Sports and Recreation Building Expenditure Total	983,620	9,956	13,378	3,422	0%	
Dept of Sports and Recreation Building Indirect Costs						
Allocations	13,451	1,121	1,126	5	0%	
Dept of Sports and Recreation Building Indirect Costs Total	13,451	1,121	1,126	5	0%	
Department of Sports and Recreation Building Total	116,897	(1,632)	(58,900)	(57,268)	-49%	
nib Stadium						
nib Stadium Revenue						
Revenue	(28,042)	(28,042)	(29,017)	(975)	3%	
nib Stadium Revenue Total	(28,042)	(28,042)	(29,017)	(975)	3%	
nib Stadium Expenditure						
Other Expenses	2,028,816	0	0	0	0%	
nib Stadium Expenditure Total	2,028,816	0	0	0	0%	
nib Stadium Total	2,000,774	(28,042)	(29,017)	(975)	0%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Leederville Oval						
Leederville Oval Revenue						
Revenue	(165,744)	(13,486)	(11,927)	1,559	-1%	
Leederville Oval Revenue Total	(165,744)	(13,486)	(11,927)	1,559	-1%	
Leederville Oval Expenditure						
Building Maintenance	19,700	3,850	0	(3,850)	-20%	
Ground Maintenance	100,000	8,333	307	(8,026)	-8%	
Other Expenses	439,733	5,417	4,677	(740)	0%	
Leederville Oval Expenditure Total	559,433	17,600	4,984	(12,616)	-2%	
Leederville Oval Indirect Costs						
Allocations	14,277	1,190	1,195	5	0%	
Leederville Oval Indirect Costs Total	14,277	1,190	1,195	5	0%	
Leederville Oval Total	407,966	5,304	(5,748)	(11,052)	-3%	
Loftus Centre						
Loftus Centre Revenue						
Revenue	(643,848)	(53,640)	(54,210)	(570)	0%	
Loftus Centre Revenue Total	(643,848)	(53,640)	(54,210)	(570)	0%	
Loftus Centre Expenditure						
Building Maintenance	137,850	25,251	987	(24,264)	-18%	Timing variance, no major maintenance required
Ground Maintenance	12,000	4,500	532	(3,968)	-33%	
Other Expenses	711,507	9,029	9,855	826	0%	
Loftus Centre Expenditure Total	861,357	38,780	11,374	(27,406)	-3%	
Loftus Centre Indirect Costs						
Allocations	26,320	2,194	2,204	10	0%	
Loftus Centre Indirect Costs Total	26,320	2,194	2,204	10	0%	
Loftus Centre Total	243,829	(12,666)	(40,632)	(27,966)	-11%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Public Halls						
Public Halls Revenue						
Revenue	(145,199)	(16,737)	(19,916)	(3,179)	2%	
Public Halls Revenue Total	(145,199)	(16,737)	(19,916)	(3,179)	2%	
Public Halls Expenditure						
Building Maintenance	123,050	20,380	225	(20,155)	-16%	Timing variance, no major maintenance required
Ground Maintenance	3,000	500	0	(500)	-17%	
Other Expenses	268,117	2,262	2,055	(207)	0%	
Public Halls Indirect Costs						
Allocations	7,273	607	609	2	0%	
Public Halls Indirect Costs Total	7,273	607	609	2	0%	
Public Halls Total	256,241	7,012	(17,027)	(24,039)	-9%	
Reserves Pavilions and Facilities						
Reserves Pavilions and Facilities Revenue						
Revenue	(21,300)	(1,763)	(2,032)	(269)	1%	
Reserves Pavilions and Facilities Revenue Total	(21,300)	(1,763)	(2,032)	(269)	1%	
Reserves Pavilions and Facilities Expenditure						
Building Maintenance	418,251	48,449	1,346	(47,103)	-11%	Timing variance, no major maintenance required
Ground Maintenance	1,000	500	0	(500)	-50%	
Other Expenses	287,402	4,024	3,073	(951)	0%	
Reserves Pavilions and Facilities Expenditure Total	706,653	52,973	4,419	(48,554)	-7%	
Reserves Pavilions and Facilities Indirect Costs						
Allocations	7,215	603	604	1	0%	
Reserves Pavilions and Facilities Indirect Costs Total	7,215	603	604	1	0%	
Reserves Pavilions and Facilities Total	692,568	51,813	2,991	(48,822)	-7%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Sporting Clubs Buildings</u>						
Sporting Clubs Buildings Revenue						
Revenue	(144,988)	(7,814)	(9,258)	(1,444)	1%	
Sporting Clubs Buildings Revenue Total	(144,988)	(7,814)	(9,258)	(1,444)	1%	
Sporting Clubs Buildings Expenditure						
Building Maintenance	205,600	26,681	9,770	(16,911)	-8%	
Allocations	33,125	2,761	2,774	13	0%	
Sporting Clubs Buildings Indirect Costs Total	33,125	2,761	2,774	13	0%	
Sporting Clubs Buildings Total	826,541	27,942	9,663	(18,279)	-2%	
<u>Parks and Reserves Administration</u>						
Parks and Reserves Administration Revenue						
Revenue	(2,800)	(117)	(399)	(282)	10%	
Parks and Reserves Administration Revenue Total	(2,800)	(117)	(399)	(282)	10%	
Parks and Reserves Administration Expenditure						
Employee Costs	1,238,171	104,474	63,158	(41,316)	-3%	
Other Employee Costs	82,525	6,878	5,652	(1,226)	-1%	
Other Expenses	198,155	6,291	690	(5,601)	-3%	
Parks and Reserves Administration Expenditure Total	1,518,851	117,643	69,500	(48,143)	-3%	
Parks and Reserves Administration Indirect Costs						

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Parks and Reserves</u>						
Parks and Reserves Revenue						
Revenue	(43,345)	(3,613)	(586)	3,027	-7%	
Parks and Reserves Revenue Total	(43,345)	(3,613)	(586)	3,027	-7%	
Parks and Reserves Expenditure						
Ground Maintenance	2,026,100	163,585	119,253	(44,332)	-2%	
Other Expenses	522,720	0	863	863	0%	
Parks and Reserves Expenditure Total	2,548,820	163,585	120,116	(43,469)	-2%	
Parks and Reserves Indirect Costs						
Allocations	382	32	32	0	0%	
Parks and Reserves Indirect Costs Total	382	32	32	0	0%	
Parks and Reserves Total	2,505,857	160,004	119,561	(40,443)	-2%	
Ground Maintenance	1,297,850	102,742	77,080	(25,662)	-2%	
Other Expenses	471,672	0	20	20	0%	
Sporting Grounds Expenditure Total	1,769,522	102,742	77,101	(25,641)	-1%	
Sporting Grounds Total	1,734,710	99,840	75,534	(24,306)	-1%	
<u>Road Reserves Expenditure</u>						
Road Reserves Expenditure						
Ground Maintenance	376,600	33,025	9,090	(23,935)	-6%	
Other Expenses	0	0	(95)	(95)	100%	
Road Reserves Expenditure Total	376,600	33,025	8,994	(24,031)	-6%	
Road Reserves Expenditure Total	376,600	33,025	8,994	(24,031)	-6%	
<u>Parks Other</u>						
Parks Other Revenue						
Revenue	(2,000)	0	0	0	0%	
Money/Monger Street Trees Surgery	20,000	10,000	0	(10,000)	-50%	
Parks Other Expenditure Total	1,819,500	195,947	58,146	(137,801)	-8%	
Parks Other Total	1,817,500	195,947	58,146	(137,801)	-8%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Processable Waste Collection</u>						
Processable Waste Collection Revenue						
Revenue	(126,700)	(151,149)	(155,216)	(4,067)	3%	
Processable Waste Collection Revenue Total	(126,700)	(151,149)	(155,216)	(4,067)	3%	
Processable Waste Collection Expenditure						
Employee Costs	1,315,839	111,056	99,602	(11,454)	-1%	
Other Employee Costs	50,028	4,169	2,642	(1,527)	-3%	
Other Expenses	4,267,215	1,187,816	999,948	(187,868)	-4%	
Operating Projects	7,545,500	0	0	0	0%	
Processable Waste Collection Expenditure Total	13,178,582	1,303,041	1,102,192	(200,849)	-2%	
Processable Waste Collection Indirect Costs Total	753,739	51,139	836	(50,303)	-7%	
Processable Waste Collection Total	13,805,621	1,203,031	947,811	(255,220)	-2%	
<u>Other Waste Services</u>						
Other Waste Services Revenue						
Revenue	(10,000)	(833)	(261)	572	-6%	
Other Waste Services Revenue Total	(10,000)	(833)	(261)	572	-6%	
Other Waste Services Expenditure						
Other Expenses	814,292	66,608	2,369	(64,239)	-8%	
Household Hazardous Waste Collection Day	11,000	917	0	(917)	-8%	
Other Waste Services Expenditure Total	825,292	67,525	2,369	(65,156)	-8%	
Other Waste Services Total	815,292	66,692	2,108	(64,584)	-8%	
<u>Recycling Expenditure</u>						
Recycling Expenditure	973,119	81,093	0	(81,093)	-8%	
Recycling Expenditure Total	973,119	81,093	0	(81,093)	-8%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
Public Works Overhead						
Public Works Overhead Revenue						
Revenue	(58,000)	(4,265)	(4,612)	(347)	1%	
Public Works Overhead Revenue Total	(58,000)	(4,265)	(4,612)	(347)	1%	
Public Works Overhead Expenditure						
Employee Costs	443,674	37,524	31,055	(6,469)	-1%	
Other Employee Costs	40,259	3,355	3,226	(129)	0%	
Other Expenses	53,450	454	1,995	1,541	3%	
Public Works Overhead Expenditure Total	537,383	41,333	36,277	(5,056)	-1%	
Public Works Overhead Indirect Costs						
Allocations	593,039	43,307	25,110	(18,197)	-3%	
On Costs Recovery	(767,740)	(63,978)	(31,658)	32,320	-4%	
Public Works Overhead Indirect Costs Total	(174,701)	(20,671)	(6,548)	14,123	-8%	
Public Works Overhead Total	304,682	16,397	25,116	8,719	3%	
Plant Operating						
Plant Operating Expenditure						
Other Expenses	1,756,690	48,833	55,286	6,453	0%	
Plant Operating Expenditure Total	1,756,690	48,833	55,286	6,453	0%	
Plant Operating Indirect Costs						
Allocations	(959,801)	(79,981)	(99,787)	(19,806)	2%	
Plant Operating Indirect Costs Total	(959,801)	(79,981)	(99,787)	(19,806)	2%	
Plant Operating Total	796,889	(31,148)	(44,501)	(13,353)	-2%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Recoverable Works</u>						
Recoverable Works Revenue						
Revenue	(32,660)	(1,055)	(1,058)	(3)	0%	
Recoverable Works Revenue Total	(32,660)	(1,055)	(1,058)	(3)	0%	
Recoverable Works Expenditure						
Other Expenses	32,655	1,055	0	(1,055)	-3%	
Recoverable Works Expenditure Total	32,655	1,055	0	(1,055)	-3%	
Recoverable Works Total	(5)	0	(1,058)	(1,058)	21155%	
<u>Drainage Expenditure</u>						
Drainage Expenditure						
Other Expenses	435,444	2,149	12,853	10,704	2%	
Drainage Expenditure Total	435,444	2,149	12,853	10,704	2%	
Drainage Expenditure Total	435,444	2,149	12,853	10,704	2%	
<u>Footpaths/Cycleways Expenditure</u>						
Footpaths/Cycleways Expenditure						
Other Expenses	1,083,648	35,820	22,545	(13,275)	-1%	
Footpaths/Cycleways Expenditure Total	1,083,648	35,820	22,545	(13,275)	-1%	
Footpaths/Cycleways Expenditure Total	1,083,648	35,820	22,545	(13,275)	-1%	
<u>Rights of Way Expenditure</u>						
Rights of Way Expenditure						
Other Expenses	305,296	11,151	557	(10,594)	-3%	
Rights of Way Expenditure Total	305,296	11,151	557	(10,594)	-3%	
Rights of Way Expenditure Total	305,296	11,151	557	(10,594)	-3%	

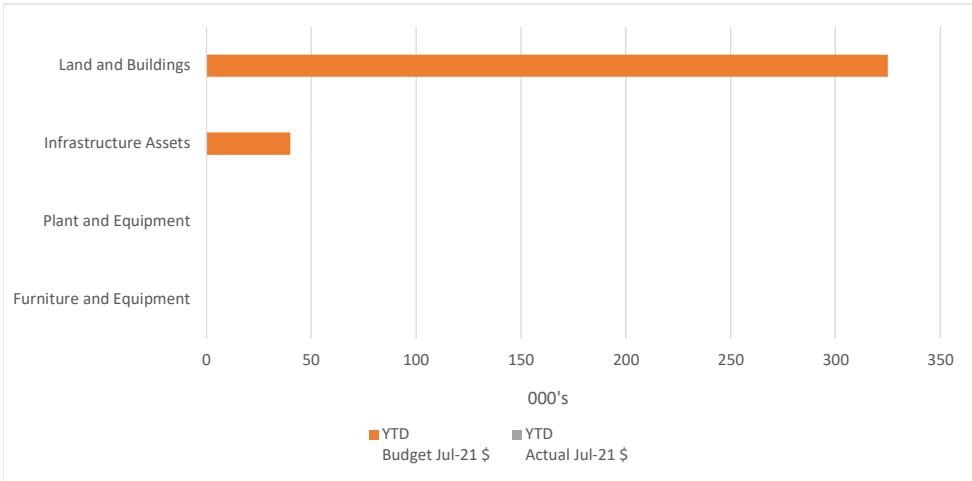
	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Roads Expenditure</u>						
Roads Expenditure						
Other Expenses	3,263,688	16,305	(11,917)	(28,222)	-1%	
Roads Expenditure Total	3,263,688	16,305	(11,917)	(28,222)	-1%	
Roads Expenditure Total	3,263,688	16,305	(11,917)	(28,222)	-1%	
<u>Street Cleaning Expenditure</u>						
Street Cleaning Expenditure						
Other Expenses	1,595,635	80,752	73,672	(7,080)	0%	
Street Cleaning Expenditure Total	1,595,635	80,752	73,672	(7,080)	0%	
Street Cleaning Expenditure Total	1,595,635	80,752	73,672	(7,080)	0%	
<u>Traffic Control for Roadworks Expenditure</u>						
Traffic Control for Roadworks Expenditure						
Other Expenses	90,000	4,807	1,428	(3,379)	-4%	
Traffic Control for Roadworks Expenditure Total	90,000	4,807	1,428	(3,379)	-4%	
Traffic Control for Roadworks Expenditure Total	90,000	4,807	1,428	(3,379)	-4%	
<u>Roadwork Signs and Barricades Expenditure</u>						
Roadwork Signs and Barricades Expenditure						
Other Expenses	5,000	0	0	0	0%	
Roadwork Signs and Barricades Expenditure Total	5,000	0	0	0	0%	
Roadwork Signs and Barricades Expenditure Total	5,000	0	0	0	0%	
<u>Sump Expenditure</u>						
Sump Expenditure						
Other Expenses	500	3	12	9	2%	
Sump Expenditure Total	500	3	12	9	2%	
Sump Expenditure Total	500	3	12	9	2%	

	Adopted Budget 2021/22 \$	YTD Budget 31/07/2021 \$	YTD Actual 31/07/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Works Depot Revenue</u>						
Works Depot Revenue						
Revenue	(1,000)	(45)	(145)	(100)	10%	
Works Depot Revenue Total	(1,000)	(45)	(145)	(100)	10%	
Works Depot Revenue Total	(1,000)	(45)	(145)	(100)	10%	
<u>Works Depot</u>						
Works Depot Expenditure						
Employee Costs	188,621	15,958	8,331	(7,627)	-4%	
Other Employee Costs	2,500	208	364	156	6%	
Other Expenses	10,000	834	(159)	(993)	-10%	
Works Depot Expenditure Total	201,121	17,000	8,535	(8,465)	-4%	
Works Depot Indirect Costs						
Allocations	(200,121)	(16,955)	(8,390)	8,565	-4%	
Works Depot Indirect Costs Total	(200,121)	(16,955)	(8,390)	8,565	-4%	
Works Depot Total	1,000	45	145	100	10%	
<u>Depot Building</u>						
Depot Occupancy Costs						
Building Maintenance	48,500	3,757	522	(3,235)	-7%	
Other Expenses	238,741	2,333	(410)	(2,743)	-1%	
Depot Occupancy Costs Total	287,241	6,090	112	(5,978)	-2%	
Depot Indirect Costs						
Allocations	(287,241)	(6,090)	(112)	5,978	-2%	
Depot Indirect Costs Total	(287,241)	(6,090)	(112)	5,978	-2%	
Depot Building Total	0	0	0	0		
Net Operating	15,251,532	(33,337,916)	(35,416,691)	(2,078,775)	-14%	

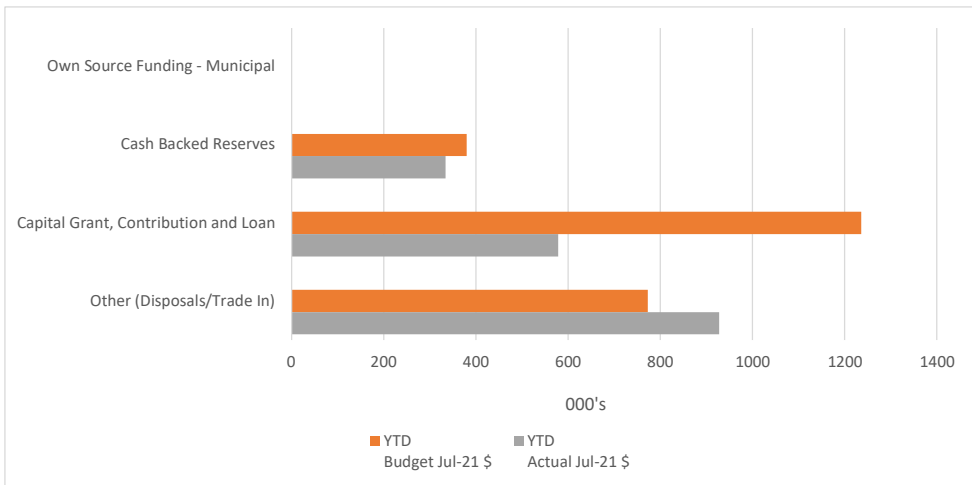
CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 31 JULY 2021



CAPITAL EXPENDITURE	Adopted Budget 2021/22	YTD Budget Jul-21	YTD Actual Jul-21	YTD Variance	Variance
	\$	\$	\$	\$	%
Land and Buildings	9,328,220	325,000	(278,002)	(603,002)	-186%
Infrastructure Assets	7,831,761	40,000	(40,508)	(80,508)	-201%
Plant and Equipment	2,991,056	0	0	0	0%
Furniture and Equipment	2,007,673	0	(5,288)	(5,288)	100%
Total	22,158,710	365,000	(323,797)	(688,797)	-189%



FUNDING	Revised Budget 2021/22	YTD Budget Jul-21	YTD Actual Jul-21	YTD Variance	Variance
	\$	\$	\$	\$	%
Own Source Funding - Municipal	16,315,377	(2,024,150)	(2,164,353)	(140,203)	7%
Cash Backed Reserves	3,365,850	380,000	334,549	(45,451)	-12%
Capital Grant, Contribution and Loan	1,704,483	1,236,150	578,574	(657,576)	-53%
Other (Disposals/Trade In)	773,000	773,000	927,433	154,433	20%
Total	22,158,710	365,000	(323,797)	(688,797)	-189%



CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 31 JULY 2021

Description		Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
LAND & BUILDING ASSETS								
ADMIN CENTRE								
Air Conditioning & HVAC Renewal - Admin Building HVAC	Renewal	344,000	5,000	4,950	(50)	-1%	(4,950)	Project to commence in August 2021.
BEATTY PARK LEISURE CENTRE								
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	Renewal	1,500,000	300,000 -	282,952	(582,952)	-194%	581,642	Variance due to accrual reversal for FY20-21, to be cleared when invoice has been processed.
Beatty Park Leisure Centre – Concourse Tiling	Renewal	165,000	10,000	0	(10,000)	-100%	154,250	Works in progress.
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand	Renewal	450,000	10,000	0	(10,000)	-100%	0	
LIBRARY								
Upgrade Library counter to enhance customer service delivery	Upgrade	48,500	0	0	0	0%	0	
VINCENT COMMUNITY CENTRE								
Vincent Community Centre – Air Conditioning & HVAC Renewal	Renewal	170,000	0	0	0	0%	0	
DEPARTMENT OF SPORTS AND RECREATION								
DLGSC LED lighting upgrade/renewal	Renewal	225,000	0	0	0	0%	0	
DLGSC Air Conditioning & HVAC Renewal	Renewal	250,000	0	0	0	0%	4,950	
DLGSC renewal/upgrade-Lease obligation	Renewal	80,000	0	0	0	0%	0	
MISCELLANEOUS								
Infrastructure Works - Litis Stadium	Renewal	3,000,000	0	0	0	0%	0	
413 Bulwer Street, West Perth - Replacement of shed (Volleyball WA)	Renewal	50,000	0	0	0	0%	0	
Works Depot - Non fixed assets renewals	Renewal	95,000	0	0	0	0%	0	
Lease Property Non Scheduled Renewal	Renewal	50,000	0	0	0	0%	0	
99 Loftus Street, Leederville - Loftus Child Health leasing requirements	Renewal	20,000	0	0	0	0%	0	
Loftus Recreation Centre, 99 Loftus Street, Leederville - ventilation installation	New	20,000	0	0	0	0%	0	
North Perth Main Town Hall - Kitchen and toilet renewal	Renewal	180,000	0	0	0	0%	6,000	
North Perth Lesser Town Hall - Kitchen and toilet renewal	Renewal	120,000	0	0	0	0%	3,000	
Library Renewals	Renewal	80,000	0	0	0	0%	0	
Menzies Park Pavilion & Ablutions	Renewal	330,000	0	0	0	0%	7,000	
Miscellaneous Assets Renewal (City Buildings)	Renewal	100,000	0	0	0	0%	0	
Aircon & HVAC Miscellaneous Renewals all properties	Renewal	50,000	0	0	0	0%	0	
Water and Energy Efficiency Initiatives	Renewal	75,000	0	0	0	0%	0	
Hyde Park West	Renewal	220,000	0	0	0	0%	3,000	
Leederville Tennis Club - fencing upgrade	Upgrade	75,000	0	0	0	0%	0	
Leederville Oval Stadium - Light posts renewal	Renewal	1,100,000	0	0	0	0%	0	
Forrest Park Croquet Club	Renewal	16,450	0	0	0	0%	0	
Solar Photovoltaic Panel System Installation - Mt Hawthorn Community Centre	New	8,732	0	0	0	0%	0	
Solar Photovoltaic Panel System Installation - Vincent Community Centre	New	20,150	0	0	0	0%	0	
Solar Photovoltaic Panel System Installation - Britannia Reserve Pavilion	New	8,900	0	0	0	0%	0	
Roofing Renewal-Loton Park Tennis Club Room	Renewal	178,400	0	0	0	0%	0	
Leederville Oval Stadium - Electrical renewal - 3 boards	Renewal	298,088	0	0	0	0%	0	
FOR LAND & BUILDING ASSETS		9,328,220	325,000 -	278,002	(603,002)	-186%	446,392	

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 31 JULY 2021

Description		Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
<u>INFRASTRUCTURE ASSETS</u>								
LOCAL ROADS PROGRAM								
Lake Street - Bulwer Street to Brisbane Street	Renewal	110,307	0	0	0	0%	500	
Lake Street - Stuart Street to Newcastle Street	Renewal	116,615	0	0	0	0%	500	
Glyde Street - Coogee Street to Matlock Street	Renewal	45,562	0	0	0	0%	250	
Richmond Street - Scott Street to Oxford Street	Renewal	62,141	0	0	0	0%	500	
Eton Street - Gill Street to Ellesmere Street	Renewal	132,596	0	0	0	0%	2,800	
Grosvenor Road - Ethel Street to Fitzgerald Street	Renewal	73,279	0	0	0	0%	500	
Lawley Street - Fitzgerald Street to R.O.W	Renewal	21,734	0	0	0	0%	250	
Richmond Street - Leicester Street to Cul-de-sac	Renewal	37,429	0	0	0	0%	250	
Britannia Road - Federation Street to Kalgoorlie Street	Renewal	96,305	0	0	0	0%	500	
Bouverie Place - Federation Street to Kalgoorlie Street	Renewal	86,953	0	0	0	0%	250	
Ashby Street - Egina Street to East Street	Renewal	100,341	0	0	0	0%	500	
Ashby Street - Kalgoorlie Street to Egina Street	Renewal	105,907	0	0	0	0%	0	
Ashby Street - Kalgoorlie Street to Egina Street	Renewal	53,984	0	0	0	0%	0	
Ashby Street - Flinders Street to Coogee Street	Renewal	53,984	0	0	0	0%	0	
Thompson Street - Barnet Street to Loftus Street	Renewal	2,500	0	0	0	0%	500	
Bruce Street - Barnet Street to Loftus Street	Renewal	2,500	0	0	0	0%	500	
Egina Street - Berryman Street to Anzac Road	Renewal	5,000	0	0	0	0%	500	
Egina Street - Tasman Street to Berryman Street	Renewal	5,000	0	0	0	0%	500	
Minor Traffic Management Improvements Program	Upgrade	80,000	0	0	0	0%	0	
Chelmsford Road to Raglan Road		0	0	1,368	1,368	100%	(2,281)	Actuals from FY 20-21, to be adjusted during budget review.
ROAD TO RECOVERY								
Tennyson Street - Loftus Street to Shakespeare Street	Renewal	200,377	0	0	0	0%	500	
Glyde Street - Matlock St to Coogee St	Renewal	33,363	0	0	0	0%	2,570	
Ellesmere Street - Shakespeare St to London St	Renewal	90,170	0	0	0	0%	500	
TRAFFIC MANAGEMENT								
Alma/Claverton Local Area Traffic Management	Renewal	48,955	0	0	0	0%	0	
Harold and Lord St Intersection	Renewal	26,000	0	0	0	0%	0	
Mini Roundabouts		0	0	2,492	2,492	100%	2,271	Actuals from FY 20-21, to be adjusted during budget review.

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 31 JULY 2021

Description		Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
BLACK SPOT PROGRAM								
Grosvenor Road - Install half seagull islands on Grosvenor Rd to ban through and right turn mo Upgrade		100,000	0	0	0	0%	0	
Leederville Parade - Vincent Street to Loftus Street	Upgrade	200,000	0	0	0	0%	9,440	
Intersection of Bulwer and Stirling St, Perth	Upgrade	95,960	0	0	0	0%	0	
Intersection of Green, Tyler & Merredin St, Mt Hawthorn/Joondanna	Upgrade	30,000	0	0	0	0%	700	
Intersection of Loftus and Vincent Streets, West Perth/Leederville	Upgrade	245,270	0	0	0	0%	4,951	
STREETSCAPE IMPROVEMENTS								
Streetscape Improvements Program	Upgrade	35,000	0	0	0	0%	0	
Streetscape Improvements-Angove St and Fitzgerald St	Upgrade	10,000	0	0	0	0%	0	
ROADWORKS - REHABILITATION (MRRG PROGRAM)								
Oxford Street - Leederville Parade to Vincent Street	Renewal	118,376	0	0	0	0%	12,342	
Loftus Street - North bound lanes Vincent Street to Bourke Street	Renewal	157,528	0	0	0	0%	4,951	
Loftus Street - South bound lanes Vincent Street to Bourke Street	Renewal	149,145	0	0	0	0%	4,951	
Bourke Street - Charles Street to Loftus Street	Renewal	173,745	0	0	0	0%	-	
Carr Street - Fitzgerald Street to Charles Street	Renewal	110,518	0	0	0	0%	3,608	
Fitzgerald Street - Central lanes Burt Street to Walcott Street	Renewal	211,842	0	0	0	0%	5,518	
Walcott Street - North-west bound lanes William Street to Beaufort Street	Renewal	162,281	0	0	0	0%	5,518	
Newcastle Street - Eastbound lane Money Street to Beaufort Street	Renewal	77,271	0	0	0	0%	3,608	
RIGHTS OF WAY								
Annual review based upon the most recent condition assessment survey	Renewal	100,000	0	0	0	0%	0	
Laneway Lighting Program	New	20,000	0	0	0	0%	0	
SLAB FOOTPATH PROGRAMME								
Footpath Upgrade and Renewal Program	Renewal	446,309	0	0	0	0%	0	

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 31 JULY 2021

Description		Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
BICYCLE NETWORK								
Florence/Strathcona/Golding Safe Active Street		0	0	106	106	100%	(15,352)	Actuals from FY 20-21, to be adjusted during budget review.
Travel Smart Actions	New	10,500	0	0	0	0%	0	
Construct Norfolk St N/S Route Stage 1	New	375,000	0	0	0	0%	0	
Design for Norfolk St N/S Route	New	8,635	0	0	0	0%	0	
DRAINAGE								
Britannia Reserve Main Drain Renewal stage 1&2	Renewal	143,635	0	0	0	0%	0	
Minor drainage improvement program	Upgrade	50,000	0	0	0	0%	5,460	
Gully Soak-well program	Upgrade	60,000	20,000	19,751	(249)	-1%	5,460	Works in progress.
CAR PARK DEVELOPMENT								
Car Parking Upgrade/Renewal Program	Renewal	330,300	0	0	0	0%	0	
Accessible City Strategy Implementation	New	205,000	0	0	0	0%	0	
Car Parking Upgrade-Strathcona St angled parking	Renewal	20,000	0	0	0	0%	0	
Depot - Car park lighting Renewal		0	0	16,124	16,124	100%	0	Actuals from FY 20-21, to be adjusted during budget review.
PARKS AND RESERVES								
Greening Plan-West End Arts Precinct		0	0	240	240	100%	240	Actuals from FY 20-21, to be adjusted during budget review.
Leederville Parade (Greening Plan)	New	200,000	0	0	0	0%	0	
Drummond Place (Greening Plan)	New	10,000	0	0	0	0%	0	
Old Aberdeen Place (Greening Plan)	New	10,000	0	0	0	0%	0	
Stirling Street (Greening Plan)	New	30,000	0	0	0	0%	0	
Edward Street (Greening Plan)	New	20,000	0	0	0	0%	0	
Dunedin Street Car Park (Greening Plan)	New	15,000	0	0	0	0%	0	
Flinders Street Car Park (Greening Plan)	New	15,000	0	0	0	0%	0	
Brittania Reserve – Floodlight Repair	New	741,444	0	99	99	100%	(99)	
Litis Stadium & Britannia Res End of Le		0	0	(75,650)	(75,650)	100%	38,193	Variance due to accrual reversal for FY20-21, will be cleared when invoice is processed
Greening Plan - Coogee St Car Park		0	0	990	990	100%	(990)	Actuals from FY 20-21, to be adjusted during budget review.
Greening Plan - Howlett Street		0	0	609	609	100%	0	Actuals from FY 20-21, to be adjusted during budget review.
Greening Plan - Little Russell Street		0	0	323	323	100%	0	Actuals from FY 20-21, to be adjusted during budget review.
Auckland/Hobart Street Reserve - replace irrigation		0	0	2,040	2,040	100%	(4,395)	Actuals from FY 20-21, to be adjusted during budget review.
RETICULATION								
Menzies Park - Replace Irrigation System	Renewal	180,000	0	0	0	0%	0	
Weld Square - Renew electrical cubicle and Upgrade in ground reticulation system/electrical cu	Renewal	15,000	0	0	0	0%	0	

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 31 JULY 2021

Description		Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
PARKS FURNITURE								
Implementation and renewal of parks signage	Renewal	20,000	0	0	0	0%	0	
Norwood Park - replace electric BBQ (double)	Renewal	15,000	0	0	0	0%	0	
Banks Reserve Masterplan - Infrastructure Improvements (benches/seating)	New	40,000	0	0	0	0%	0	
Auckland/Hobart Street Reserve – replacement perimeter fencing	Renewal	20,000	0	0	0	0%	0	
Hyde Park - upgrade of path lighting	Renewal	90,000	0	0	0	0%	0	
Britannia Reserve - shade sail replacement (south)	Renewal	18,000	0	0	0	0%	0	
Charles Veryard Reserve - Flood Lighting	Upgrade	100,000	0	0	0	0%	0	
PARKS DEVELOPMENT								
Haynes Street Reserve Development Plan Implementation Stages 1 & 2	New	340,000	0	0	0	0%	0	
Monmouth Street	Renewal	10,000	0	0	0	0%	0	
Edinboro Street Reserve	Renewal	20,000	0	0	0	0%	0	
Hyde Park re-asphalt Pathways	Renewal	100,000	0	0	0	0%	0	
Les Lilleyman – Playground and softfall replacement	Renewal	115,000	0	0	0	0%	0	
Tolcon Place Reserve - replace playground soft fall	Renewal	20,000	0	0	0	0%	0	
Cricket Wicket Renewal Program	Renewal	25,000	0	0	0	0%	0	
PLAYGROUND EQUIPMENT								
Menzies Park – replace exercise equipment	Renewal	60,000	0	0	0	0%	0	
Forrest Park - replace exercise equipment (deferred from 2019/20)	Renewal	60,000	0	0	0	0%	0	
Charles Veryard Reserve - Replace playground softfall and exercise equipment	Renewal	45,000	0	0	0	0%	0	
Gladstone Street Reserve - upgrade & replace playground equipment	Renewal	105,000	0	0	0	0%	0	
STREET FURNITURE								
Bus Shelter Replacement and Renewal Program	Renewal	30,000	20,000	(9,000)	(29,000)	-145%	0	Variance due to accrual reversal for FY20-21, will be cleared when invoice is processed
Street Lighting Upgrade Program	Renewal	55,000	0	0	0	0%	0	Works completed.
MISCELLANEOUS								
Public Open Space Strategy Implementation Plan	New	50,000	0	0	0	0%	0	
Mary Street Piazza - Festoon Light Improvements	New	20,000	0	0	0	0%	0	
FOR INFRASTRUCTURE ASSETS		7,831,761	40,000	40,508	80,508	10	95,984	

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 31 JULY 2021

Description		Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
<u>PLANT & EQUIPMENT ASSETS</u>								
LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME								
Light Fleet - Annual Changeover	Renewal	547,500	0	0	0	0%	51,000	
MAJOR PLANT REPLACEMENT PROGRAMME								
5 Tonne Rubbish Compactor Small Rear Loader	Renewal	340,000	0	0	0	0%	0	
Road Sweeper	Renewal	380,000	0	0	0	0%	0	
Single Axle Tipper Truck	Renewal	170,000	0	0	0	0%	0	
Scarifier and vacuum system	New	20,000	0	0	0	0%	0	
Elevated Work Platform - Squirrel	Renewal	60,000	0	0	0	0%	0	
Mower / Ride On Rotary Toro Quad Steer	Renewal	40,000	0	0	0	0%	0	
Mower / Ride On Rotary	Renewal	35,000	0	0	0	0%	0	
MISCELLANEOUS								
FOGO 3 Bin	New	1,378,556	0	0	0	0%	0	
Parking Machines Asset Replacement Prog	New	20,000	0	0	0	0%	0	
TOTAL EXPENDITURE								
FOR PLANT & EQUIPMENT ASSETS								
		-	2,991,056	0	0	0%	51,000	
<u>FURNITURE & EQUIPMENT ASSETS</u>								
F&E ASSETS - BP LEISURE CENTRE								
Lifeguard Tower renewal, Shade Sails, Fire alarm System, Umbrellas, Floor Scrubber and for o	Renewal	132,000	0	0	0	0%	0	
Gym equipment - Strength and Group Fitness EquipmentGym equipment - Cardio and Fans	Renewal	868,366	0	0	0	0%	0	
FURNITURE AND EQUIPMENT								
Building Management System software-Admin	New	120,000	0	0	0	0%	0	
INFORMATION TECHNOLOGY								
Enterprise Applications upgrade	Upgrade	238,080	0	0	0	0%	61,434	
ICT infrastructure renewal (switches, UPS, audio visual, network links)	Renewal	275,000	0	0	0	0%	104,350	
Beatty Park Leisure Centre								
Beatty Park Leisure Centre - Non Fixed Assets Renewal		0	0	5,288	(5,288)	100%	5,000	Variance due to accrual reversal for FY20-21.
MARKETING & COMMUNICATIONS								
COVID-19 Artwork relief project	New	374,227	0	0	0	0%	0	
TOTAL EXPENDITURE								
FOR FURNITURE & EQUIPMENT ASSETS								
		-	2,007,673	-	5,288	(5,288)	100%	160,784
TOTAL CAPITAL EXPENDITURE								
		22,158,710	365,000	-	323,797	(688,797)	-189%	754,159

CITY OF VINCENT
NOTE 6 - CASH BACKED RESERVES
AS AT 31 JULY 2021



Reserve Particulars	Budget Opening Balance 01/07/2021 \$	Actual Opening Balance 01/07/2021 \$	Budget Transfers to Reserve 30/06/2022 \$	YTD Actual Transfers to Reserve 31/07/2021 \$	Budget Interest Earned 30/06/2022 \$	YTD Actual Interest Earned 31/07/2021 \$	Budget Transfers from Reserve 30/06/2022 \$	YTD Actual Transfers from Reserve 31/07/2021 \$	Budget Closing Balance 30/06/2022 \$	Actual Closing Balance 31/07/2021 \$
Asset Sustainability Reserve	5,890,677	5,534,180	701,114	0	45,550	5,379	(2,726,156)	(4,950)	3,911,185	5,534,609
Beatty Park Leisure Centre Reserve	102,048	102,096		0	789	93	0	0	102,837	102,189
Cash in Lieu Parking Reserve	1,540,735	1,611,564		0	11,914	1,407	(441,000)	0	1,111,649	1,612,971
Hyde Park Lake Reserve	160,575	160,649		0	1,242	147	0	0	161,817	160,796
Land and Building Acquisition Reserve	299,910	300,049		0	2,319	274	0	0	302,229	300,323
Leederville Oval Reserve	94,840	94,885		0	733	87	0	0	95,573	94,972
Loftus Community Centre Reserve	37,204	37,219		0	288	34	0	0	37,492	37,253
Loftus Recreation Centre Reserve	224,595	220,496	59,458	4,920	1,737	205	0	0	285,790	225,622
Office Building Reserve - 246 Vincent Street	288,445	311,925		0	2,230	263	(290,675)	0	0	312,188
Parking Facility Reserve	106,473	106,521		0	823	97	0	0	107,296	106,618
Percentage For Public Art Reserve	401,299	401,577		0	3,103	366	(374,227)	0	30,175	401,943
Plant and Equipment Reserve	22,667	22,680		0	175	21	(22,667)	0	175	22,701
POS reserve - General	0	0	1,450,120		11,213	0	(190,000)	0	1,271,333	0
State Gymnastics Centre Reserve	120,783	119,423	11,144	922	934	110	0	0	132,861	120,455
Strategic Waste Management Reserve	1,005,650	841,923		0	7,776	918	(982,312)	0	31,114	842,841
Tamala Park Land Sales Reserve	1,093,870	1,093,870	833,333	0	4,591	542	0	0	1,931,794	1,094,412
Underground Power Reserve	211,773	211,870		0	1,638	193	0	0	213,411	212,063
Waste Management Plant and Equipment Reserve	221,752	221,856		0	1,715	203	0	0	223,467	222,059
POS reserve - Haynes Street	159,194	159,265	35,245	0	1,231	145	(150,000)	0	45,670	159,410
	11,982,490	11,552,048	3,090,414	5,842	100,000	10,484	(5,177,037)	(4,950)	9,995,867	11,563,424

CITY OF VINCENT
NOTE 7 - RATING INFORMATION
FOR THE MONTH ENDED 31 JULY 2021



	Rateable Value	Rate in Dollar	Budget	Actual	Rates Levied to Budget
	\$	Cents	\$	\$	%
Rate Revenue					
General Rate					
10902 Residential	245,429,636	0.0797	19,828,111	19,621,826	99.0%
182 Vacant Residential	4,265,470	0.0761	354,712	322,920	91.0%
1622 Other	124,588,530	0.0672	8,379,858	8,350,806	99.7%
46 Vacant Commercial	2,437,750	0.1282	312,447	350,064	112.0%
Minimum Rate					
6144 Residential @ \$1,241.00	78,076,012		7,633,391	7,650,886	100.2%
185 Vacant Residential @ \$1,170.00	1,822,160		183,690	190,268	103.6%
157 Other @ \$1,197.70	1,886,030		188,039	188,039	100.0%
0 Vacant Commercial @ \$1,516.40			0	0	
Interim Rates	0		300,000	13,095	4.4%
Rates Waiver	0		(135,000)	(116,028)	85.9%
Total Amount Made up from Rates	458,505,588		37,045,248	36,571,877	
Non Payment Penalties					
Instalment Interest @ 5.5%			170,000	16,978	10.0%
Penalty Interest @ 8%			133,000	6,614	5.0%
Administration Charge - \$8 per instalment			150,000	12,168	8.1%
Legal Costs Recovered			10,000	0	0.0%
			37,508,248	36,607,637	
Other Revenue					
Exempt Bins - Non Rated Properties			100,000	134,160	134.2%
Commercial / Residential Additional Bins			16,000	20,248	126.6%
Swimming Pools Inspection Fees			18,800	14,800	78.7%
			37,643,048	36,776,845	
Opening Balance				1,053,606	
Total Collectable			37,643,048	37,830,450	100.50%
Less					
Cash Received				3,563,638	
Rebates Allowed				(1,091,620)	
Rates Balance To Be Collected			37,643,048	34,456,232	91.53%
Add					
ESL Debtors				5,572,652	
Pensioner Rebates Not Yet Claimed				1,088,007	
ESL Rebates Not Yet Claimed				267,560	
Less					
Deferred Rates Debtors				(116,996)	
Current Rates Debtors Balance				41,267,455	



**CITY OF VINCENT
NOTE 8 - DEBTOR REPORT
FOR THE MONTH ENDED 31 JULY 2021**

DESCRIPTION	CURRENT	31-59 DAYS	60-89 DAYS	OVER 90 DAYS	BALANCE
	\$	\$	\$	\$	\$
DEBTOR CONTROL - HEALTH LICENCES	(905)	(512)	(14,372)	138,182	122,393
DEBTOR CONTROL - RUBBISH CHARGES					0
DEBTOR CONTROL - CASH IN LIEU CAR PARKING		97,200		136,555	233,755
DEBTOR CONTROL - PROPERTY INCOME	17,345	127,329	5,729	7,814	158,217
DEBTOR CONTROL - RECOVERABLE WORKS		1,164		930	2,093
DEBTOR CONTROL - BEATTY PARK LEISURE CENTRE					0
DEBTOR CONTROL - OTHER	199,526	(200)		110,527	309,853
DEBTOR CONTROL - % ART CONTRIBUTIONS					0
DEBTOR CONTROL - PLANNING SERVICES FEES	350		(355)	1,410	1,405
DEBTOR CONTROL - GST	(241,162)	(100,115)	(169,899)	511,192	16
DEBTOR CONTROL - INFRINGEMENT	122,972	74,444	65,922	1,283,058	1,546,396
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(181,310)	(181,310)
IMPAIRMENT OF RECEIVABLES	0	0	0	(194,671)	(194,671)
TOTAL DEBTORS OUTSTANDING AS AT 31/07/2021	98,126	199,309	(112,975)	1,813,686	1,998,146

ACCRUED INCOME	19,232
ACCRUED INTEREST	27,994
PREPAYMENTS	7,208
TOTAL TRADE AND OTHER RECEIVABLES	2,052,580

DATE	SUNDRY DEBTORS OVER 90 DAYS	AMOUNT	DEBT DETAILS	Comments
11/03/2019	Tennis Seniors Western Australia	5,728.05	Building Insurance 2018/19 & 2019/20	In the process to debt collection
23/02/2021	Kre8 Constructions	929.50	Damaged to ROW 47 Redfern St	On-going discussion to ascertain if the Club qualifies for COVID-19 relief.
01/04/2021	Hospitality Industry Service Providers (HISP)	2,106.87	Monthly lease fee	Financial hardship
04/11/2016	C Cafarelli	28,600.00	Breaches of Planning Development Act	Have been handed over to FER
22/08/2018	C D Hunter	14,655.25	Outstanding court costs awarded to COV	\$100 Monthly Repayment in progress from 27/10/20
21/01/2019	Matthew Slinger	21,800.30	Outstanding court costs awarded to COV	Have been handed over to FER.
09/07/2019	R Cox	1,170.00	Breach of condition of hall hire	Sent to debt collection agency.
13/10/2020	D Bianchi	16,149.00	Court fines and costs re: 193-195 Scarborough	\$200 Monthly Repayment in progress from 30 Dec 20
21/07/2020	Kamran Beykpour	25,813.00	Outstanding court costs awarded to COV	Pleaded not guilty. Court trial adjourned to 27 July 2021
28/11/2019	A Kindu	2,339.25	Damage/vandalism to hired venue	with debt collector
BALANCE OF 90 DAY DEBTORS OVER \$500.00		119,291.22		

CITY OF VINCENT
NOTE 9 - BEATTY PARK LEISURE CENTRE FINANCIAL POSITION
AS AT 31 JULY 2021



	Original Budget 2021/22 \$	YTD Budget Jul-21 \$	YTD Actuals Jul-21 \$	YTD Actuals Jul-20 \$	Month Actuals Jul-21 \$	Month Actuals Jul-20 \$
<u>ADMINISTRATION</u>						
Revenue	0	0	0	0	0	0
Expenditure	0	0	0	73,705	0	73,705
Surplus/(Deficit)	0	0	0	73,705	0	73,705
<u>SWIMMING POOLS AREA</u>						
Revenue	2,209,329	177,490	70,261	99,884	70,261	99,884
Expenditure	(3,957,666)	(245,547)	(100,513)	(102,398)	(100,513)	(102,398)
Surplus/(Deficit)	(1,748,337)	(68,057)	(30,252)	(2,514)	(30,252)	(2,514)
<u>SWIM SCHOOL</u>						
Revenue	1,530,316	71,193	4,273	73,508	4,273	73,508
Expenditure	(1,107,574)	(92,973)	(30,617)	(49,723)	(30,617)	(49,723)
Surplus/(Deficit)	422,742	(21,780)	(26,344)	23,786	(26,344)	23,786
<u>CAFÉ</u>						
Revenue	0	0	0	1,011	0	1,011
Expenditure	0	0	(110)	(3,278)	(110)	(3,278)
Surplus/(Deficit)	0	0	(110)	(2,268)	(110)	(2,268)
<u>RETAIL SHOP</u>						
Revenue	551,116	45,926	16,513	32,541	16,513	32,541
Expenditure	(472,039)	(35,486)	(1,737)	(14,742)	(1,737)	(14,742)
Surplus/(Deficit)	79,077	10,440	14,776	17,798	14,776	17,798
<u>HEALTH & FITNESS</u>						
Revenue	1,732,874	144,406	113,613	129,819	113,613	129,819
Expenditure	(1,336,438)	(99,291)	(46,122)	(42,313)	(46,122)	(42,313)
Surplus/(Deficit)	396,436	45,115	67,490	87,505	67,490	87,505
<u>GROUP FITNESS</u>						
Revenue	675,362	56,280	41,378	46,442	41,378	46,442
Expenditure	(505,476)	(34,837)	(20,219)	(25,546)	(20,219)	(25,546)
Surplus/(Deficit)	169,886	21,443	21,158	20,895	21,158	20,895
<u>AQUAROBICS</u>						
Revenue	254,553	20,575	15,137	18,683	15,137	18,683
Expenditure	(226,334)	(15,909)	(5,490)	(3,829)	(5,490)	(3,829)
Surplus/(Deficit)	28,219	4,666	9,647	14,854	9,647	14,854
<u>CRECHE</u>						
Revenue	61,333	5,111	4,280	4,399	4,280	4,399
Expenditure	(210,712)	(14,810)	(9,496)	(9,851)	(9,496)	(9,851)
Surplus/(Deficit)	(149,379)	(9,699)	(5,217)	(5,452)	(5,217)	(5,452)
Net Surplus/(Deficit)	(801,356)	(17,872)	51,148	228,311	51,148	228,311
Less: Depreciation	(1,286,772)	0	0	73,452	0	73,452
Cash Surplus/(Deficit)	485,416	(17,872)	51,148	154,860	51,148	154,860