

**11.4 FIRST QUARTER BUDGET REVIEW 2022-2023**

- Attachments:**
1. Statement of Comprehensive Income
  2. Rate Setting Statement
  3. Reserves
  4. Capital Budget Adjustments
  5. WAFL Event Budget

**RECOMMENDATION:**

That Council **BY ABSOLUTE MAJORITY APPROVES** the following amendments to the 2022/2023 Annual Budget:

- a) A net increase in the Operating Budget of \$68,609 as per Attachment 1;
- b) An increase to Cash Backed Reserves of \$400,602 as per Attachments 2 and 3;
- c) A net decrease in the Capital Expenditure Budget of \$395,915 as per Attachment 4; and
- d) A net increase in the closing surplus of \$273,935, resulting in a forecast year end surplus at 30 June 2023 of \$431,074, as per Attachment 2.
- e) Authorise the CEO to submit a variation to the project nomination form for Phase 3 funding of the LRCI program with the above project nominations.
- f) Approve the reallocation of LRCI funding of \$541,114 from the Beatty Park Changeroom project to the following projects below, subject to approval from the Department of Infrastructure, Transport, Regional Development and Communications:
  - (i) \$200,000 to the Banks Reserve Masterplan
  - (ii) \$100,000 to Les Lilleyman Reserve - Playground
  - (iii) \$100,000 to Les Lilleyman Reserve - Reticulation upgrade
  - (iv) \$141,114 to North Perth Town Hall – Main Hall Refurbishment

**PURPOSE OF REPORT:**

The purpose of this report is to consider and authorise proposed first Quarterly Budget Review for 2022/2023, including amendments to the 2022/2023 capital carry-forward items.

**BACKGROUND:**

During the preparation of the 2022/2023 annual budget, an allowance was made to carry-forward funds for incomplete capital projects from 2021/2022. The value of the carry forwards was based on estimates of expenditure that would be unspent at 30 June 2022.

The Annual Financial Statements for the year ended 30 June 2022 is in the process of being finalised and audited, therefore the estimated funds available to be carried forward can now be updated.

The City has continued to maintain a conservative budget approach during the first quarterly budget review.

**DETAILS:**

The budget amendments from this review incorporates the following adjustments:

- A net increase in the operating budget of \$68,609 as per Attachments 1 and 2.
- An increase to cash backed reserves of \$400,602 as per Attachments 2 and 3.
- A net decrease in the capital budget of \$395,915 as per Attachment 4.
- A forecast year end surplus at 30 June 2023 of \$431,074, as per Attachment 2.

**Capital Expenditure and Funding Source**

The 2022/2023 adopted budget included a capital expenditure program totalling \$20,484,528 including carry forward funding of \$5,378,366. Overall, capital expenditure for carry forward projects as at 30 June 2022 was \$528,828 higher than required and the budget available in 2022/2023 for these projects should now be decreased accordingly.

The net decrease in capital expenditure of \$395,915 is proposed for this budget review, reflecting adjustments to grant-related capital works and minor budget corrections. Other changes relate to reallocating program funding to specific projects.

There is an increase to cash backed reserves by \$400,602, as per **Attachments 3**, mainly resulting from a reduction in transfers out of reserve to fund capital projects.

Non-operating grants, subsidies and contributions has increased by \$232,013, primarily driven by additional grant funding for capital projects.

The details of the capital and funding source amendments are itemised at **Attachment 4** and key changes are summarised in the following table.

Capital Project	Description	Surplus Increase/(Decrease)
<b>Capital Expenditure:</b>		
Britannia Reserve – Floodlight Repair	Carry forward adjustments	480,666
Construct Norfolk St N/S Route Stage 1	Reduced capex spending from \$300k to \$50k due to DoT grant capped at \$25k (50% of project cost)	250,000
Woodville Pavilion - Roofing Renewal Program	Budget of \$150k reallocated to Leederville Oval Facility Renewal (Grandstand Roof Repairs)	150,000
Arts Rebound - Town Centre Artworks (COVID 19 Arts Relief - Phase 2)	Budget reduction due to carry forward adjustment and confirmation of lower artist fabrication costs.	147,700
Enterprise Applications upgrade	Carry forward adjustments	139,477
Other - Refer to attachment 4	Changes in other capex carry forward and reallocations	107,686
Britannia Reserve (Secondary, Litis)	Removal of Britannia/Litis car park works	160,000
Admin Building - Additional Meeting Spaces	New project to address meeting room space issues	(50,000)
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	Reallocation of funds from carry forward savings	(164,615)
Leederville Oval Stadium Facility Renewal (Leased)	Reallocation of \$150k funds from Woodville Pavilion - Roofing Renewal to fund grandstand roof repairs	(175,000)
Infrastructure Works - Litis Stadium	Transfer of demolition costs from opex	(180,000)
North Perth Bowling Club	Increase in capital spending required due to potential funding from CSRFF (\$100k) and club contribution (\$20k)	(220,000)
Banks Reserve Master Plan Implementation - Stage 1	Increase in capital spending required due to grant funding of \$150k from DBCA	(250,000)
<b>Net Change</b>		<b>395,915</b>

<b><u>Capital Grants/Contributions:</u></b>		
Banks Reserves	Additional funding from the following: - \$150k Department of Biodiversity, Conservation and Attractions - \$200k LRCI funding reallocation	350,000
North Perth Town Hall – Main Hall Refurbishment	\$141k LRCI funding reallocation	141,114
North Perth Bowling Club	Seeking \$100k CSRFF grant from DLGSC and \$20k contribution from clubs	120,000
Beaufort / Harold, Highgate	Project funded 2/3 by the Black Spot Program	100,000
Les Lilleyman – Playground and softfall replacement	\$100k LRCI funding reallocation	100,000
Les Lilleyman - upgrade in-ground irrigation system and electrical cabinet	\$100k LRCI funding reallocation	100,000
Mount Hawthorn St Lighting Upgrade	Carry forward project being funded by election commitments	95,679
Other	Other minor adjustments	(13,139)
Main Roads Direct Grant	Reallocation to operating grants	(95,527)
Construct Norfolk St N/S Route Stage 1	Reduction of grant funding from \$150k to \$25k due to DoT grant capped at \$25k (50% of project cost)	(125,000)
Beatty Park Leisure Centre – Construction & Fit Out Indoor Pool Changerooms	Reallocation of LRCI funding to the following projects: - \$200,000 to the Banks Reserve Masterplan - \$100,000 to Les Lilleyman Reserve - Playground - \$100,000 to Les Lilleyman Reserve - Reticulation upgrade - \$141,114 to North Perth Town Hall – Main Hall Refurbishment	(541,114)
<b>Net Change</b>		<b>232,013</b>
<b><u>Reserves</u></b>		
Other	Decrease in transfer from the Asset Sustainability Reserve due to adjustment of carry forwards	(55,902)
Construct Norfolk St N/S Route Stage 1	Decrease in transfer from the Asset Sustainability reserve due to reduced capex spending from \$300k to \$50k and the DoT grant being capped at \$25k (50% of project cost)	(125,000)
Arts Rebound - Town Centre Artworks (COVID 19 Arts Relief - Phase 2)	Decrease in transfer from Percentage For Public Art Reserve due to carry forward adjustments and lower fabrication costs	(147,700)
Future Capital Project	Increase in transfer to the Cash in Lieu Parking Reserve due to a contribution from the valuation of 13 Bold Court Leederville	(72,000)
<b>Net Change</b>		<b>(400,602)</b>

### LRCI Funding

The LRCI Phase 3 funding of \$541,114 is currently allocated to the Beatty Park Changeroom upgrade project, which is currently in the detailed design phase. The architects have advised the City that there are delays in completion of tender specification documents due to a lack of available contractor/resources and therefore are unable to complete the work package by October. They have given an indicative timeframe of completion for the end of November or early December. This delay will impact our internal procurement timeframes which will likely draw out the contract evaluation and award to March/April. This will then only leave approximately two months for construction to meet the funding conditions for completion by 30 June 2023.

The purpose of the LRCI Program is to support local councils to deliver priority local road and community infrastructure projects across Australia, supporting jobs and the resilience of local economies to help communities bounce back from the COVID-19 pandemic. The objective of the LRCI Program is to maintain and create jobs by stimulating additional infrastructure construction activity in communities across Australia. The intended outcomes of the LRCI Program are to:

- provide stimulus to protect and create local short-term employment opportunities through funding construction projects following the impacts of COVID-19; and

- deliver benefits to communities, such as improved road safety, accessibility and visual amenity.

To ensure the City does not lose the eligible funding that has been allocated, it is recommended the City apply to the Department with a project nomination variation, requesting to reallocate the \$541,114 funding to the following projects:

- \$200,000 – Banks Reserve Masterplan – This project requires a municipal amount of \$300,000 for the installation of toilet amenities, landscaping and for the City's contribution for the interpretation node. The total budget allocated for these elements of the Masterplan in 2022/2023 capital budget is \$450,000 with \$150,000 being funded from DBCA for the interpretation node.
- \$200,000 – Les Lilleyman Reserve – Playground & softfall replacement and upgrade to in-ground irrigation system. These two projects have a combined budget of \$295,000 and will provide a community benefit of improved parks, accessibility and visual amenity.
- \$141,114 – North Perth Town Hall – This project has a budget of \$176,000 and along with the Lesser Hall refurbishment project (budget \$120,000) will provide a community benefit of improved facilities for hire purposes, with kitchen facilities upgraded to modern day standards and upgraded toilets that meet disability compliance.

### **Revenue and Expenditure from Operating Activities**

Overall, there is a proposed net increase of \$68,609 in operating activities (as per **Attachment 1**) that consists of the following:

- An increase of \$83,466 to operating revenue
- An increase of \$14,857 to operating expenses

Some of the key budget movements in the operating activities are summarised in the table below:

<b>Service Area</b>	<b>Description</b>	<b>Surplus Increase/(Decrease)</b>
<i>Income:</i>		
Public Works	Reclassification of Main Roads Direct Grant from non-operating to operating grants	103,966
Policy & Place	Cash in Lieu contribution received in Jul22	75,000
Rates	Instalment interest due to an increase of rate payers opting for instalment plans	25,000
Health	Fines income from planned prosecutions	20,000
Insurance	Claims for Hobart St and Multicultural I garden capital projects	12,300
Leases	\$165k lease incentive reallocated to lease income	(165,000)
Other	Other minor budget adjustments	12,200
<b>Total Income</b>		<b>83,466</b>
<i>Expenditure:</i>		
City Buildings	Overall building maintenance savings	220,000
City Buildings	Transfer of Litis Stadium demolition costs to capex	180,000
Leases	\$165k lease incentive reallocated to lease income	165,000
Policy & Place	Design required for the Mount Hawthorn Youth Skate Space to conduct community consultation and make any required changes to the design following consultation	(9,800)
Health	Legal cost for planned prosecutions	(20,000)
Other	Other minor budget adjustments	(28,948)
Sustainability	Operating initiatives/programmes including Beatty Park energy feasibility studies and sustainable environmental strategies which have been deferred from FY22 due to staffing issues. Additional \$20k for utility monitoring	(54,963)
Utilities	Increased based on last year actual spend	(59,746)
Parks	Consulting fees for street mapping and detailed condition audits	(120,000)
WAFL Event	Net increase in budget required to fund the WAFL event after savings reallocations (Maintenance, traffic, community costs etc)	(141,400)
City Buildings	Consulting fees for the Asset Management Sustainability Strategy and structural audits	(145,000)
<b>Total Expenditure</b>		<b>(14,857)</b>
<b>NET OPERATING IMPACT</b>		<b>68,609</b>

West Australian Football League (WAFL) Event

There is a proposed increase in operational expenditure of \$205,000 for the funding of the WAFL Grand Final event. This increase is based on an estimate and will be updated as part of the mid-year budget review when all invoices have been received.

The net budget increase is \$132,700 after accounting for \$72,300 of savings from various service areas that are summarised in the table below (as per **Attachment 5**):

<b>Event Funding Sources</b>	<b>(\$) Amount</b>
CEO Management Initiative savings	20,000
Community events savings - Mt Hawthorn Hub	10,000
Leederville oval maintenance savings	12,000
Year-round event funding savings	10,000
Additional estimated car parking revenue for the WAFL Event	8,700
Engineering Design - Traffic management & road closures savings	5,000
Ranger's salary budget funding for casual ranger's employed during the event	3,000
Community & Safety savings - traffic cones, signage	2,400
Revenue from one-off permits issued to food trucks	1,200
<b>Total</b>	<b>72,300</b>

**Opening operating surplus**

The estimated opening surplus of \$5,657,084 is based on the 2022/23 adopted annual budget. This figure will be updated in the next budget review to reflect the closing surplus of the finalised 2021/22 audited financial statements.

As detailed in the Rate Setting Statement at **Attachment 2**, the revised budget forecast at 30 June 2023 is a surplus of \$431,074, representing an increase of \$273,935 from the adopted budget.

The additional surplus is primarily driven by a reduction in the capital expenditure of \$395,915, increase in the non-operating grants of \$232,013 and a net reduction in reserve transfers of \$400,602 to fund capital projects.

**Financial Hardship Programs in the 2022/2023 budget**

The City is monitoring requests for financial hardship support.

The City has received 5 financial hardship requests, and those ratepayers have had their rates payments deferred for 6 months.

The budget provisions for financial hardship support are sufficient for the current level of demand and no changes are required.

**CONSULTATION/ADVERTISING:**

Not applicable

**LEGAL/POLICY:**

This budget review is performed as a matter of good governance and is not required by the Act or associated regulations. The review is in accordance with the functions of the CEO as set out in section 5.41 of the Act:

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

**Imposition of fees and charges**

(1) *A local government may impose\* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.*

*\* Absolute majority required.*

(3) *Fees and charges are to be imposed when adopting the annual budget but may be —*

*(a) Imposed\* during a financial year; and*

*(b) Amended\* from time to time during a financial year.*

*\* Absolute majority required.*

**RISK MANAGEMENT IMPLICATIONS**

**Low:** Conducting this budget review ensures Council is aware of any proposed expenditure which varies from that in the approved budget.

**STRATEGIC IMPLICATIONS:**

This is in keeping 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 satisfied with the service we provide.*

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

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

**SUSTAINABILITY IMPLICATIONS:**

The proposed Budget provides sufficient resourcing to deliver the City's sustainability initiatives.

**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 various budget amendments set out in this paper increase the budget surplus at 30 June 2023 from \$157,140 to \$431,074.

CITY OF VINCENT  
 FIRST QUARTER BUDGET REVIEW 2022/2023  
 STATEMENT OF COMPREHENSIVE INCOME  
 BY NATURE OR TYPE



Attachment - 1

	Adopted Budget	Proposed Revised Budget	Budget Increase/ (Decrease)
	2022/23	2022/23	2022/23
	\$	\$	\$
<b>Revenue</b>			
Rates	39,910,329	39,910,329	0
Operating grants, subsidies and contributions	1,067,601	1,247,567	179,966
Fees and charges	21,055,384	20,921,584	(133,800)
Interest earnings	508,000	533,000	25,000
Other revenue	1,139,329	1,151,629	12,300
	<u>63,680,643</u>	<u>63,764,109</u>	<u>83,466</u>
<b>Expenses</b>			
Employee costs	(28,802,780)	(28,805,030)	(2,250)
Materials and contracts	(21,707,562)	(21,822,785)	(115,223)
Utility charges	(1,800,499)	(1,860,245)	(59,746)
Depreciation on non-current assets	(12,865,818)	(12,865,818)	0
Interest expenses	(540,835)	(540,835)	0
Insurance expenses	(647,958)	(647,958)	0
Other expenditure	(1,101,844)	(939,482)	162,362
	<u>(67,467,296)</u>	<u>(67,482,153)</u>	<u>(14,857)</u>
<b>Gross result</b>	<u>(3,786,653)</u>	<u>(3,718,044)</u>	<u>68,609</u>
Non-operating grants, subsidies and contributions	3,440,577	3,672,590	232,013
Profit on asset disposals	729,188	714,313	(14,875)
(Loss) on asset disposals	(516,540)	(516,540)	0
Fixed assets expensed	0	0	0
Profit on Assets Held for Sale (TPRC Joint Venture)	1,848,288	1,848,288	0
Change in Equity WALGA Local Govt House Trust		0	0
<b>Net result</b>	<u>1,714,860</u>	<u>2,000,607</u>	<u>285,747</u>
<b>Total comprehensive income</b>	<u>1,714,860</u>	<u>2,000,607</u>	<u>285,747</u>

CITY OF VINCENT  
FIRST QUARTER BUDGET REVIEW 2022/2023  
DRAFT RATE SETTING STATEMENT  
BY NATURE OR TYPE

## Attachment - 2



	Adopted Budget	Proposed Revised Budget	Budget Increase/ (Decrease)
	2022/23	2022/23	2022/23
	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
Net current assets at start of financial year - surplus/(deficit)	5,657,084	5,657,084	0
<b>Revenue</b>			
Operating grants, subsidies and contributions	1,067,601	1,247,567	179,966
Fees and charges	21,055,384	20,921,584	(133,800)
Interest earnings	508,000	533,000	25,000
Other revenue	1,139,329	1,151,629	12,300
Profit on asset disposals	729,188	714,313	(14,875)
Profit on Assets Held for Sale (TPRC Joint Venture)	1,848,288	1,848,288	0
	26,347,790	26,416,381	68,591
<b>Expenses</b>			
Employee costs	(28,802,780)	(28,805,030)	(2,250)
Materials and contracts	(21,707,562)	(21,822,785)	(115,223)
Utility charges	(1,800,499)	(1,860,245)	(59,746)
Depreciation on non-current assets	(12,865,818)	(12,865,818)	0
Interest expenses	(540,835)	(540,835)	0
Insurance expenses	(647,958)	(647,958)	0
Other expenditure	(1,101,844)	(939,482)	162,362
Loss on disposal of assets	(516,540)	(516,540)	0
	(67,983,836)	(67,998,693)	(14,857)
<b>Net Operating excluding Rates</b>	<b>(41,636,046)</b>	<b>(41,582,312)</b>	<b>53,734</b>
(Profit) on disposal of assets	(729,188)	(714,313)	14,875
Loss on disposal of assets	516,540	516,540	0
Depreciation and amortisation on assets	12,865,818	12,865,818	0
Profit/loss on Assets Held for Sale - TPRC Joint Venture	(1,848,288)	(1,848,288)	0
<b>Non-cash amounts excluded from operating activities</b>	<b>10,804,882</b>	<b>10,819,757</b>	<b>14,875</b>
<b>Amount attributable to operating activities</b>	<b>(30,831,164)</b>	<b>(30,762,555)</b>	<b>68,609</b>
<b>INVESTING ACTIVITIES</b>			
Non-operating grants, subsidies and contributions	3,440,577	3,672,590	232,013
Proceeds from disposal of assets	1,948,000	1,926,000	(22,000)
Proceeds from Joint Ventures	1,666,666	1,666,666	0
Purchase of property, plant and equipment	(11,378,268)	(11,545,166)	(166,898)
Purchase and construction of infrastructure	(9,106,260)	(8,543,447)	562,813
<b>Amount attributable to investing activities</b>	<b>(13,429,285)</b>	<b>(12,823,357)</b>	<b>605,928</b>
<b>FINANCING ACTIVITIES</b>			
Principal elements of finance lease payments	(70,602)	(70,602)	0
Repayment of long term borrowings	(1,501,877)	(1,501,877)	0
Proceeds from new borrowings	827,879	827,879	0
Transfers to reserves (restricted assets)	(5,646,083)	(5,718,083)	(72,000)
Transfers from reserves (restricted assets)	5,240,858	4,912,256	(328,602)
<b>Amount attributable to financing activities</b>	<b>(1,149,825)</b>	<b>(1,550,427)</b>	<b>(400,602)</b>
<b>Net current assets at June 30 c/fwd - surplus/(deficit)</b>	<b>(39,753,190)</b>	<b>(39,479,255)</b>	<b>273,935</b>
<b>Total amount raised from general rates</b>	<b>39,910,329</b>	<b>39,910,329</b>	<b>0</b>
<b>Net current assets at June 30 c/fwd - surplus/(deficit)</b>	<b>157,140</b>	<b>431,074</b>	<b>273,935</b>





CITY OF VINCENT  
FIRST QUARTER BUDGET REVIEW 2022/23  
CASH BACKED RESERVES

Attachment - 3

Reserve Particulars	Adopted Budget	Proposed Budget	Net change	Adopted Budget	Proposed Budget	Net change
	Transfers to Reserve 30/06/2023	Transfers to Reserve 30/06/2023	Transfers to Reserve 30/06/2023	Transfers from Reserve 30/06/2023	Transfers from Reserve 30/06/2023	Transfers from Reserve 30/06/2023
	\$	\$	\$	\$	\$	\$
Asset Sustainability Reserve	2,200,083	2,200,083	0	(3,041,900)	(2,991,198)	50,702
Beatty Park Leisure Centre Reserve	200,000	200,000	0	(100,000)	(100,000)	0
Cash in Lieu Parking Reserve	0	72,000	72,000	(893,500)	(772,500)	121,000
Hyde Park Lake Reserve	0	0	0	0	0	0
Land and Building Acquisition Reserve	0	0	0	0	0	0
Leederville Oval Reserve	0	0	0	(30,000)	(30,000)	0
Loftus Community Centre Reserve	100,000	100,000	0	0	0	0
Loftus Recreation Centre Reserve	60,000	60,000	0	(50,000)	(50,000)	0
Office Building Reserve - 246 Vincent Street	0	0	0	(220,675)	(211,475)	9,200
Parking Facility Reserve	0	0	0	0	0	0
Percentage For Public Art Reserve	0	0	0	(333,700)	(186,000)	147,700
Plant and Equipment Reserve	0	0	0	(83)	(83)	0
POS reserve - General	900,000	900,000	0	(190,000)	(190,000)	0
POS reserve - Haynes Street	39,000	39,000	0	(150,000)	(150,000)	0
State Gymnastics Centre Reserve	12,000	12,000	0	(15,000)	(15,000)	0
Strategic Waste Management Reserve	0	0	0	0	0	0
Tamala Park Land Sales Reserve	1,250,000	1,250,000	0	0	0	0
Underground Power Reserve	785,000	785,000	0	(216,000)	(216,000)	0
Waste Management Plant and Equipment Reserve	0	0	0	0	0	0
	<b>5,546,083</b>	<b>5,618,083</b>	<b>72,000</b>	<b>(5,240,858)</b>	<b>(4,912,256)</b>	<b>328,602</b>



CITY OF VINCENT  
CAPITAL BUDGET INCLUDING CARRIED FORWARD  
FIRST QUARTER BUDGET REVIEW

Attachment - 4

Description	Adopted Budget	Proposed	Variance	Comments
	2022/2023	Revised Budget 2022/2023	2022/2023	
<b>Land &amp; Building Assets</b>				
<b>ADMIN CENTRE</b>				
Administration Centre Renewals	50,000	50,000	-	No change
Lift Renewal - Administration & Civic Centre	10,000	10,000	-	No change
Admin Building - Additional Meeting Spaces		50,000	(50,000)	Meeting spaces required for admin building
<b>BEATTY PARK LEISURE CENTRE</b>				
Beatty Park Leisure Centre – Construction & Fit Out Indoor Pool Changerooms	850,000	850,000	-	LRCI Grant of \$541k reallocated to: - Banks Reserve \$200,000 - Les Lilleyman Reserve Playground \$100,000 - Les Lilleyman Reserve Reticulation \$100,000
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	283,500	448,115	(164,615)	- North Perth Town Hall \$141,114. Increase due to carry forward and reallocation of funds from: - Library facility renewals \$41k - Library counter \$10k - Menzies Park Pavilion \$60k - Electrical distribution board \$15k.  Imminent ad-hoc works required within Beatty Park. Program of works being developed to detail costs.
Beatty Park Leisure Centre – Heritage Grandstand Electrical Works	450,970	450,970	-	No change
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand	264,430	298,630	(34,200)	Expected increase of contract cost, add \$30k from Works Depot - non fixed asset renewals
Major Plant Renewal	100,000	100,000	-	No change
<b>DEPARTMENT OF SPORTS AND RECREATION</b>				
Air Conditioning & HVAC Renewal - 246 Vincent St (Leased DLGSC)	241,800	242,550	(750)	No change
DLGSC LED lighting upgrade/renewal	220,050	250,850	(30,800)	Budget reallocation of \$40k from Water & Energy Efficiency account.
Lift renewal and non fixed assets renewal	10,000	10,000	-	No change
Solar Photovoltaic Panel System Installation (Leased DLGSC Building)	115,000	125,000	(10,000)	Increase budget of \$10k due to updated quotation from supplier
<b>LIBRARY</b>				
Library Facility Renewals	61,000	20,000	41,000	Renewals on hold. \$41k reallocated to BPLC infrastructure renewal.
Upgrade Library counter to enhance customer service delivery	48,500	36,660	11,840	Counter works complete. \$10k Budget reallocated to BPLC Infrastructure renewal.
Waterproof external balcony area (water damage) - Civic Centre	120,000	120,000	-	



Description	Adopted Budget	Proposed Revised Budget	Variance	Comments
	2022/2023	2022/2023	2022/2023	
<b>MISCELLANEOUS</b>				
Air Conditioning & HVAC Renewal - Loftus Recreation Centre (Leased Gymnastics WA)	15,000	15,000	-	No change
Air Conditioning & HVAC Renewal - Miscellaneous	50,000	50,000	-	No change
Carpet Renewal - Subiaco Football Club (Leased)	30,000	30,000	-	No change
Forrest Park Croquet Club	49,314	18,000	31,314	Reduce budget by \$31k due to City commitment of only 1/3 of costs, not full costs as previously estimated.
Gym roof repairs (Leased Belgravia)	50,000	50,000	-	No change
Hyde Park - Gazebo Renewal	50,000	25,000	25,000	Potential savings from project. Budget reallocation of \$25k to Leederville Oval Roof.
Hyde Park West Toilets & Kiosk	160,803	138,531	22,272	Increase budget by \$18k for design docs and QS report not accounted previously. Funded from surplus of Forrest Park Croquet club.
Leased Property Non Scheduled Renewal - Annual Provision	50,000	50,000	-	Carry forward adjustments
Leederville Oval Stadium - Electrical renewal - 3 boards	163,276	163,276	-	No change
Leederville Oval Stadium Facility Renewal (Leased)	150,000	325,000	(175,000)	Budget increase to allow grandstand roof repairs, budget reallocated from the following: - \$25k from Hyde Park Gazebo - \$150k from Woodville Pavillion Roofing Renewal
Leederville Town Centre - Toilet Demolition	50,000	50,000	-	No change
Margaret Kindergarten - Toilet Upgrade	70,000	90,000	(20,000)	Increase due to indicative cost increases.  Top up the \$70k grant with \$20k from Muni
Menzies Park Pavilion & Ablutions	260,984	140,282	120,702	Reduction due to carry forward adjustments. Further reallocation of \$60k to BPLC Facilities Renewal.
Miscellaneous Asset Renewal - City buildings	50,000	50,000	-	No change
Modifications to Litis Stadium Underpass	30,000	30,000	-	No change
North Perth Bowling Club	80,000	300,000	(220,000)	Total budget proposed to be \$300k, however seeking 1/3 contribution from CSRFF grant for \$100k.  The increase of \$220k as follows: - \$80k grant from John Carey. - \$20k contribution from club - \$100k CSRFF
North Perth Town Hall - Kitchen and Toilet Renewal - Lesser Hall	120,000	120,000	-	No change
North Perth Town Hall - Kitchen and Toilet Renewal - Main Hall	167,000	176,000	(9,000)	Carry forward adjustments and reallocation of LRCI Grant from BPLC Changerooms to this project.
Replace electrical distribution boards - multiple buildings - post asbestos removal	30,000	15,000	15,000	Reallocate \$15k budget to BPLC Facilities renewal.
Solar Photovoltaic Panel System Installation (Leased ASSTTS - 286 Beaufort St)	20,800	-	20,800	Remove the budget due to roof requiring renewal prior to Solar PV being installed.  Future lease of tenant to be determined.
Solar Photovoltaic Panel System Installation (Leased Leederville Childcare Centre)	20,150	20,150	-	No change
Solar Photovoltaic Panel System Installation (Leased Tennis West - Robertson Park Tennis Centre)	29,900	29,900	-	No change
Solar Photovoltaic System Installation (Leased Y WA Headquarters - 62 Frame Court)	29,900	-	29,900	Project cancelled, not supported by lessee.
Water and Energy Efficiency Initiatives	100,000	60,000	40,000	Budget reallocation of \$40k to DLGSC LED Upgrade
Woodville Pavillion - Roofing Renewal Program	150,000	-	150,000	Budget of \$150k reallocated to Leederville Oval Facility Renewal (Grandstand Roof)
Works Depot - Non fixed assets renewals	45,000	46,106	(1,106)	Increase due to carry forward budget , however \$30k budget reallocated to BPLC grandstand
Works Depot - Replacement Box Gutters	10,000	10,000	-	No change



Description	Adopted Budget	Proposed Revised Budget	Variance	Comments
	2022/2023	2022/2023	2022/2023	
Works To Be Done for Halvorsen Hall	40,000	40,000	-	No change
Infrastructure Works - Litis Stadium		292,468	(292,468)	Carry forward adjustments and \$180k demolition costs reallocated from opex
<b>Land &amp; Building Assets Total</b>	<b>4,897,377</b>	<b>5,397,489</b>	<b>(500,112)</b>	



Description	Adopted Budget	Proposed Revised Budget	Variance	Comments
	2022/2023	2022/2023	2022/2023	
<b>Furniture &amp; Equipment Assets</b>				
<b>INFORMATION TECHNOLOGY - FURNITURE AND EQUIPMENT</b>				
Enterprise Applications upgrade	533,945	394,468	139,477	Carry forward adjustments
ICT infrastructure renewal (switches, UPS, audio visual, network links)	138,393	143,857	(5,464)	Carry forward adjustments
<b>MISCELLANEOUS</b>				
Non Fixed Assets - planned allocations - Lifeguard Tower renewal, Shade Sails, Fire alarm System, Umbrellas, Floor Scrubber	135,033	140,378	(5,345)	Carry forward adjustments
<b>POLICY AND PLACE - F&amp;E</b>				
Arts Rebound - Town Centre Artworks (COVID 19 Arts Relief - Phase 2)	383,700	236,000	147,700	Budget reduction due to carry forward adjustment and confirmation of lower artist fabrication costs.
<b>Furniture &amp; Equipment Assets Total</b>	<b>1,191,071</b>	<b>914,703</b>	<b>276,368</b>	



Description	Adopted Budget	Proposed Revised Budget	Variance	Comments
	2022/2023	2022/2023	2022/2023	
<b>Infrastructure Assets</b>				
<b>BANKS RESERVE MASTER PLAN - IMPLEMENTATION STAGE 1</b>				
Banks Reserve Master Plan Implementation - Stage 1 FY 23 - New public toilets, and other general improvements FY 24 - Walter's Brook Crossing, New picnic facilities, 'River Journeys' interpretation node, and complementary elements.	200,000	450,000	(250,000)	Increase of \$250k (\$150k DBCA grant). City required to match the \$100k contribution from DBCA.  \$200k LRCI grant reallocated from BPLC Changerooms
<b>BICYCLE NETWORK</b>				
Construct Norfolk St N/S Route Stage 1	300,000	50,000	250,000	Reduction of total budget from \$300k to \$50k due to DoT grant for design capped at \$25k (50% of project).  2023FY (Year 1) - Design, 2024FY (Year 2) - Design, 2025FY (Year 3) - Construction
Feasibility study for Summers St & Claibrook Rd Bicycle Route	25,000	-	25,000	Funding not confirmed from DoT. Deferred to 2024FY.
Travel Smart Actions Florence/Strathcona/Golding Safe Active Street	10,500	10,500 25,546	- (25,546)	- No change Carry forward adjustments
Design Bike Network Plan		60,000	(60,000)	Carry forward adjustments and Increase to \$60k total budget to match DoT funding agreement. Total DoT commitment \$30k (50% of project)
<b>BLACK SPOT PROGRAM</b>				
Broome/Wright - Instal Roundabout	250,000	250,000	-	No change
Fitzgerald/Forrest - Ban right hand turns in/out of Forrest street. Seagull Island installed. Close median in Fitzgerald St.	40,000	40,000	-	No change
Fitzgerald/Lawley - Ban right turns out of Lawley by insalling half seagull island in Lawley st and narrow median island in Fitzgerald St	80,000	80,000	-	No change
William/Forrest - instal traffic island on eastern leg of Forrest St and provide additional STOP sign	17,000	17,000	-	No change
Beaufort / Harold , Highgate		150,000	(150,000)	Grant income received. expenses not included in the original budget adoption.
<b>CAR PARK DEVELOPMENT</b>				
Access and Inclusion (DAIP) – ACROD Parking Improvement Program	30,000	30,000	-	No change
Accessible City Strategy Implementation (Action 3.3.1, 3.3.4 & 2.2.1)	505,000	505,000	-	No change
Britannia Reserve (Secondary, Litis)	160,000	-	160,000	Works to be undertaken in FY24
HBF Stadium Car Park	49,250	49,250	-	No change
Minor Capital Improvements of City Car Parks (General Provision)	36,425	36,425	-	No change



Description	Adopted Budget	Proposed Revised Budget	Variance	Comments
	2022/2023	2022/2023	2022/2023	
<b>DRAINAGE</b>				
Britannia Reserve Main Drain Renewal Stages 1 & 2	141,670	21,670	120,000	Reallocation of \$120k budget to Minor Drainage Improvement
Gully Soak-well installation program	96,425	108,279	(11,854)	Carry forward adjustments.
Minor drainage improvement program	60,000	425,431	(365,431)	Increase of \$365,431 as follows: - \$147,499 Local Roads - \$97,932 Local Roads - \$120,000 Britannia Reserve Main Drain Renewal
Mt Hawthorn West Catchment Drainage Improvements – Stage 1	40,000	40,000	-	No change
<b>FURNITURE AND EQUIPMENT</b>				
Beatty Park Leisure Centre - Non Fixed Assets Renewal - unplanned	156,462	160,397	(3,935)	Carry forward adjustments
<b>HAYNES STREET RESERVE - IMPLEMENTATION STAGES 1 &amp; 2</b>				
Haynes Street Reserve Development Plan Implementation Stages 1 & 2	340,000	340,000	-	No change
<b>INFRASTRUCTURE MISCELLANEOUS</b>				
North Perth Tennis Club - Upgrade of floodlighting to LED on two hard courts	8,716	8,716	-	No change
Public Open Space Strategy Implementation (Minor Works)	20,000	20,000	-	No change
Tree Up Lighting	60,000	60,000	-	No change
<b>LITIS STADIUM</b>				
Litis Stadium Floodlights	150,000	50,000	100,000	Reduction of \$100k due to design work only to be performed in 2023FY.
<b>LOCAL ROADS PROGRAM</b>				
Annual Local Roads Program	1,541,000	1,295,569	245,431	Total of \$245,431 budget reallocated to Minor drainage.  The following works cancelled: - Bondi Street - Merriden to Matlock St (\$147,499) - Grosvenor Road - William Street to Norfolk St. (97,932)
Annual Roads to Recovery Program	233,740	233,740	-	No change
MRWA Direct Road Grant	95,527	-	95,527	Reallocate the whole amount to Operations Maintenance.
Thompson Street - Barnet Street to Loftus Street	500	2,000	(1,500)	Carry forward adjustments
Egina Street - Berryman Street to Anzac Road	5,000	5,000	-	No change
<b>MISCELLANEOUS</b>				
Artlets - Public Art - Sculpture	40,000	40,000	-	No change
Leederville Oval Stadium - Sports lights renewal (above \$344,205 - issue with funding - requires Council decision - grant has time limit)	1,187,663	1,201,983	(14,320)	Carry forward adjustments



Description	Adopted Budget	Proposed Revised Budget	Variance	Comments
	2022/2023	2022/2023	2022/2023	
<b>MT HAWTHORN SKATE PARK</b>				
Mt Hawthorn Skate Park - Youth Skate Facility (Election Commitment)	230,000	250,000	(20,000)	Additional \$20k required following concept design
<b>PARKS - ECO ZONING PROGRAM</b>				
Charles Veryard Reserve - Eco-zoning	20,000	20,000	-	No change
Edinboro Street Reserve	19,802	19,802	-	No change
Monmouth Street	9,916	9,916	-	No change
<b>PARKS - FENCING RENEWAL PROGRAM</b>				
Forrest Park - renew perimeter bollards and fencing	40,000	40,000	-	No change
<b>PARKS - FURNITURE RENEWAL PROGRAM</b>				
Hyde Park - Renewal of path lighting poles	159,658	126,374	33,284	Carry forward adjustments
Keith Frame Reserve - Replace light poles		30,000	(30,000)	New project required for safety reason.
				Breakdown of reallocation as follows:
				- \$7k from Menzies Park irrigation
				- \$13k from Hyde Park playground shade sails.
				- \$10k from Menzies Park shade sails
<b>PARKS - INFRASTRUCTURE RENEWAL PROGRAM</b>				
Beatty Park Reserve Retaining Wall (Flood Mitigation)	50,000	50,000	-	No change
Britannia Reserve – Floodlight Repair	529,376	48,710	480,666	Carry forward adjustments. Budget to be adjusted down to provision for 2.5% project retention (payable 12 months after completion) and \$19k of repurposing lights.
Charles Veryard Reserve - Flood Lighting	20,000	48,661	(28,661)	Carry forward adjustments and increase of \$25k approved in July OCM.
Hyde Park - renew park furniture	10,000	10,000	-	Project renamed from "Road Reserve - renew furniture".
<b>PARKS - IRRIGATION RENEWAL PROGRAM</b>				
Birdwood Square - renew groundwater bore	45,000	45,000	-	No change
Brigatti Gardens - renew electrical cabinet	15,000	15,000	-	No change
Les Lilleyman - upgrade in-ground irrigation system and electrical cabinet	180,000	180,000	-	LRCI Grant from BPLC Changerooms reallocated to this project
Menzies Park - Replace Irrigation System	130,000	61,090	68,910	Carry forward adjustments. Potential savings. \$7k to be reallocated to Keith Frame Reserve light poles (new)





Description	Adopted Budget	Proposed Revised Budget	Variance	Comments
	2022/2023	2022/2023	2022/2023	
<b>PARKS - PLAYGROUND/EXERCISE EQUIPMENT RENEWAL PROGRAM</b>				
Braithwaite Park - replace various wooden nature plan elements	50,000	50,000	-	No change
Britannia Reserve - replace playground soft fall	40,000	40,000	-	No change
Charles Veryard Reserve - replace exercise equipment	60,000	60,000	-	No change
Forrest Park - replace exercise equipment (deferred from 2019/20)	60,000	43,208	16,792	Carry forward adjustments
Gladstone Street Reserve - upgrade & replace playground equipment	105,000	105,000	-	No change
Hyde Park - replace water playground shade sails	25,000	12,000	13,000	\$13k of budget reallocated to new project, Keith Frame Reserve light poles
Ivy Park - upgrade & replace playground equipment	90,000	90,000	-	No change
Keith Frame Reserve - remove playground and reinstate	10,000	-	10,000	Budget to be utilised for Opex Professional Services budget
Les Lilleyman – Playground and softfall replacement	115,000	115,000	-	LRCI Grant from BPLC Changerooms reallocated to this project
Lynton Street Reserve - Renew & replace playground equipment	80,000	80,000	-	No change
Menzies Park - replace playground shade sails	18,000	8,000	10,000	Potential savings from project. Budget of \$10k reallocated to Keith Frame Reserve - replace light poles
Oxford Street Reserve - renew wooden nature play elements	20,000	20,000	-	No change
Stuart Street Reserve - remove playground and reinstate reserve	10,000	-	10,000	Budget to be utilised for Opex Professional Services budget
Menzies Park – replace exercise equipment	60,000	42,800	17,200	Carry forward adjustments
Hobart/Auckland Street Reserve – Partial Playground Shadesail Replacement	-	7,500	(7,500)	Emergency repair due to storm
Multicultural Federation Gardens – Partial Playground Shadesail Replacement	-	5,500	(5,500)	Emergency repair due to storm
<b>PARKS AND RESERVES</b>				
Greening program - Project locations to be determined	300,000	200,000	100,000	Budget to be utilised for Opex Professional Services budget to fund street tree mapping project.
Wayfinding Implementation Plan - Stage 1	198,000	198,000	-	
<b>PUBLIC OPEN SPACE STRATEGY - IMPLEMENTATION</b>				
<b>RIGHTS OF WAY</b>				
Laneway Lighting Program	40,000	40,000	-	No change
Program based upon the most recent condition assessment survey	150,000	150,000	-	No change
<b>ROADWORKS - REHABILITATION (MRRG PROGRAM)</b>				
Annual MRRG Program	1,091,081	1,091,081	-	No change
<b>ROBERTSON PARK DEVELOPMENT PLAN - STAGE 1</b>				
Refurbish Courts to accommodate multisports and LED lighting upgrade	231,700	231,700	-	No change
<b>SLAB FOOTPATH PROGRAM</b>				
Eton St - Ellesmere Street to Gill Street	8,000	-	8,000	Project completed last year
Eton St - Haynes Street to Hobart Street	5,000	-	5,000	Project completed last year
Footpath Upgrade and Renewal Program (Annual)	300,000	290,526	9,474	Carry forward adjustments



Description	Adopted Budget	Proposed Revised Budget	Variance	Comments
	2022/2023	2022/2023	2022/2023	
<b>STREET FURNITURE</b>				
Replacement and Renewal of 94 Bus Shelters (50 shelters derive income from advertising)	15,000	46,651	(31,651)	Carry forward adjustments
<b>STREET LIGHTING</b>				
Beaufort St - Art Deco Median Lighting Renewal	220,000	220,000	-	No change
Street Lighting Renewal Program - allocated annually	60,000	69,107	(9,107)	No change
Mount Hawthorn Street Lighting upgrade		95,679	(95,679)	Carry forward project being funded by election commitment
<b>STREETSCAPE IMPROVEMENTS</b>				
Streetscape Improvements Program - allocated annually	75,000	84,850	(9,850)	No change
<b>TRAFFIC MANAGEMENT PROGRAM</b>				
40kph trail - finalisation report	20,000	20,000	-	No change
40kph zone implementation (ACS) with MRWA	50,000	50,000	-	No change
Alma/Claverton Local Area Traffic Management	58,790	32,981	25,809	Carry forward adjustments
Britannia Road Improvements	40,000	40,000	-	No change
Loftus and Vincent Pedestrian improvements, design 22/23, Implement 23/24	30,000	30,000	-	No change
Minor Traffic Management Improvements - allocated annually	100,000	146,051	(46,051)	Carry forward adjustments
Harold and Lord St Intersection		22,850	(22,850)	Carry forward adjustments
<b>Infrastructure Assets Total</b>	<b>11,074,201</b>	<b>10,459,541</b>	<b>614,660</b>	
<b>Plant &amp; Equipment Assets</b>				
<b>F&amp;E ASSETS - BP LEISURE CENTRE</b>				
Gym equipment - Strength and Group Fitness Equipment	827,879	827,879	-	No change
Gym equipment - Cardio and Fans				
<b>LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME</b>				
Light Fleet - Annual Allocation (Trade-in value of \$648k in FY2024. Further trade-in's for future years)	1,144,000	1,119,000	25,000	Carry forward adjustments
<b>MAJOR PLANT REPLACEMENT PROGRAM</b>				
5 Tonne Rubbish Compactor Small Rear Loader - 1EKS994 - P3521-AS3772	340,000	340,000	-	No change
Heavy Fleet Replacement Program	360,000	360,000	-	No change
- Single Axle Truck, Bin & Infrastructure Deliveries (Hybrid)				
- Single Axle Truck (Eng. Maint.)				
- Mower/Ride On Kubota				
- Trailer - Tilt (small)				
Road Sweeper - 1EBC003 - P3762-AS3554	380,000	380,000	-	No change
Single Axle Tipper Truck - 1BUF690 - P3261-AS2697	170,000	170,000	-	No change
<b>MISCELLANEOUS - PLANT AND EQUIPMENT</b>				
Parking Infrastructure Renewal Program	100,000	120,000	(20,000)	Carry forward adjustments
<b>Plant &amp; Equipment Assets Total</b>	<b>3,321,879</b>	<b>3,316,879</b>	<b>5,000</b>	
<b>Grand Total</b>	<b>20,484,528</b>	<b>20,088,612</b>	<b>395,915</b>	

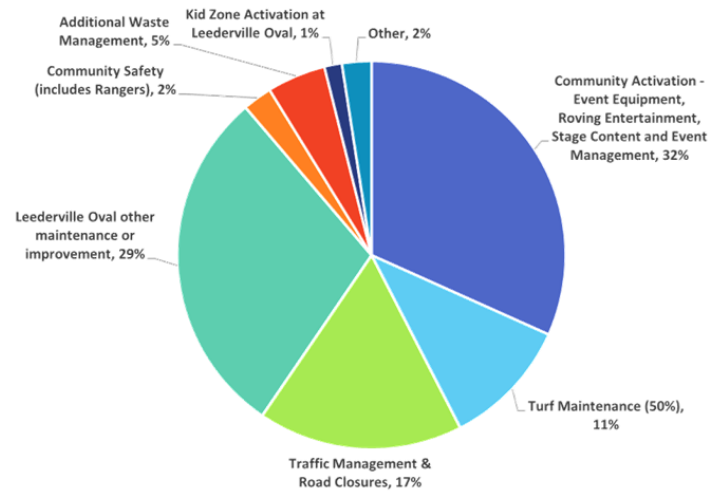
# 2022/23 WAFL Event Budget Attachment - 5

The total estimated budget for the WAFL grand final event was **\$205k**:

Expenditure	Amount (\$)
Community Activation - Event Equipment, Roving Entertainment, Stage Content and Event Management	65,000
Turf Maintenance (50%)	22,000
Traffic Management & Road Closures	35,000
Leederville Oval other maintenance or improvement	60,000
Community Safety (includes Rangers)	5,000
Additional Waste Management	10,000
Kid Zone Activation at Leederville Oval	3,000
Other	5,000
<b>Total</b>	<b>205,000</b>

The event has been partially funded from the following areas:

Event Funding Sources	Amount (\$)
CEO Management Initiative savings	20,000
Community events savings - Mt Hawthorn Hub	10,000
Leederville oval maintenance savings	12,000
Year-round event funding savings	10,000
Additional estimated car parking revenue for the WAFL Event	8,700
Engineering Design - Traffic management & road closures savings	5,000
Ranger's salary budget funding for casual ranger's employed during the event	3,000
Community & Safety savings - traffic cones, signage	2,400
Revenue from one-off permits issued to food trucks	1,200
<b>Total</b>	<b>72,300</b>



**Net Budget Increase =  
\$132,700**