

7.3	LATE REPORT: FINANCIAL STATEMENTS AS AT 28 FEBRUARY 2019
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TRIM Ref: D19/36404
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Attachments: 1. Financial Statements as at 28 February 2019

RECOMMENDATION:

That Council **RECEIVES** the financial statements for the month ended 28 February 2019 as shown in Attachment 1.

PURPOSE OF REPORT:

To present the statement of financial activity for the period ended 28 February 2019.

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, and as compared to the budget.

DETAILS:

The following documents, included as **Attachment 1**, comprise the statement of financial activity for the period ending 28 February 2019:

Note	Description	Page
1.	Statement of Financial Activity by Program Report and Graph	1-3
2.	Statement of Comprehensive Income by Nature or Type Report	4
3.	Net Current Funding Position	5
4.	Summary of Income and Expenditure by Service Areas	6-64
5.	Capital Expenditure and Funding and Capital Works Schedule	65-77
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9.	Beatty Park Leisure Centre Financial Position	82

Comments on the statement of financial activity as at Attachment 1:

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

Revenue by Program is tracking better than the year to date budgeted amount by \$241,957 (2%). The following items materially contributed to this position:

- An increase in development application fees by \$178,824 (Community amenities);
- An increase in parking infringements and fines by \$240,716 (Transport); and
- A decrease in revenue from parking ticket machines by \$126,285 (Transport).

Revenue by 'Nature or Type' is tracking on par with the budgeted amount i.e. \$10,322 higher than the budgeted amount. The following items materially contributed to this position:

- An increase in development application fees by \$178,824 (Fees and charges);
- An increase in parking infringements and fines by \$240,716 (Fees and charges);
- A decrease in revenue generated from interim rates by \$287,462 (Rates); and

- A decrease in revenue from parking ticket machines by \$126,285 (Fees and charges).

Expenditure by Program reflects an under-spend of \$544,188 (1%) compared to the year to date budget. All except two programs reflect an under-spend, that is, 'Transport' and 'Community amenities' reflect an over spend.

The under-spend was mainly due to savings realised in some areas and operating works not having commenced as yet in other areas.

The over-spend was contributed by the following factors in the respective programs:

- **Transport** reflects an over-spend of \$375,568 (4%) largely due to depreciation costs relating to roads. This variance is a result of a timing issue between the adopted budget (July 2018) and finalised revaluation of infrastructure asset figures (November 2018). This has been adjusted in the mid-year budget review.
- **Community Amenities** reflects an over-spend of \$127,533 (2%) largely contributed by an increase in:
 - Waste tipping costs due to a timing difference with the receipt of invoices; and
 - Statutory planning employee costs for redundancy payments for employees.

Expenditure by Nature or Type reflects an under-spend of \$539,044 (1%) compared to the year to date budget. This was contributed mainly by the following areas:

- **Materials and Contracts** reflects an under-spend of \$1,375,274. This variance is contributed by the timing of works within various business units and a timing issue relating to the receipt of invoices; and
- **Depreciation on non-current assets** reflects an over-spend of \$596,011. The variance is due to the infrastructure asset revaluation figures from the previous financial year. This anomaly has been adjusted in the mid-year budget review.

Opening surplus brought forward - 2018/19

The opening net surplus position brought forward for 2018/19 is \$5,524,405 as stated in the 2017/2018 audited financial statements. The estimated budgeted opening surplus position for 2018/19 was \$4,829,483. The budgeted amount has been adjusted to reflect the surplus position as per the audited financial statements.

As at 28 February 2019, the surplus amount is \$20,699,987 compared to the year to date budgeted amount of \$15,899,446. This variance is vastly contributed by a reduction in expenditure for works relating to majority of the asset categories. The table in *Note 5* provides a summarised breakdown of the expenditure activity in each asset category.

It has been noted during the mid-year budget review that majority of the capital projects are scheduled to be completed by the end of the financial year.

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)

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 financial activity 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 – 64)

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 65 - 77)

The table below summarises the '2018/2019 Capital Expenditure Budget by Program' as at 28 February 2019. The full capital works program is listed in detail in Note 5 of **Attachment 1**.

	Current Budget	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	%
Land and Buildings	2,663,391	1,609,754	727,298	72.7%
Infrastructure Assets	7,592,643	5,921,808	2,596,418	65.8%
Plant and Equipment	2,949,925	1,245,133	683,898	76.8%
Furniture and Equipment	1,217,958	1,107,958	95,820	92.1%
Total	14,423,917	9,884,653	4,103,434	71.6%

FUNDING	Current Budget	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	%
Own Source Funding - Municipal	10,465,323	7,123,363	2,806,697	73.2%
Cash Backed Reserves	1,605,763	826,763	274,714	82.9%
Capital Grant and Contribution	1,872,868	1,627,564	832,728	55.5%
Other (Disposals/Trade In)	479,963	306,963	189,295	60.6%
Total	14,423,917	9,884,653	4,103,434	71.6%

Note: Detailed analysis is included on page 65 - 77 of Attachment 1.

6. Cash Backed Reserves (Note 6 Page 78)

The Cash Backed Reserves schedule provides a detailed summary of the movements in the reserves portfolio, including transfers to and from the reserve. The balance as at 28 February 2019 is \$12,321,280.

7. Rating Information (Note 7 Page 79 – 80)

The notices for rates and charges levied for 2018/19 were issued on 26 July 2018.

The Local Government Act 1995 provides for ratepayers to pay rates by four instalments. The due dates for each instalment are:

First Instalment	31 August 2018
Second Instalment	31 October 2018
Third Instalment	04 January 2019
Fourth Instalment	04 March 2019

Total rates collected as at 28 February 2019 is \$32,167,899. Furthermore, the outstanding rates debtors balance is \$3,935,027 including deferred rates (\$105,250).

The rates area is in the process of issuing final instalment notices to ratepayers that have defaulted on their instalment payments and any outstanding amounts thereafter will be passed on to a debt recovery agency for collection.

8. **Receivables (Note 8 Page 81)**

Trade receivables outstanding as at 28 February 2019 is \$2,520,354, of which \$1,405,659 has been outstanding for over 90 days. Administration has been regularly following up all outstanding items by issuing reminders when they are overdue, subsequently initiating a formal debt collection process for when payments remain outstanding for long periods of time.

Below is a summary of the items that have been outstanding for over 90 days:

- \$1,251,469 (89%) relates to unpaid infringements (plus costs) over 90 days. Infringements that remain unpaid for more than two months are sent to Fines Enforcement Registry (FER), which then collects the outstanding balance on behalf of the City for a chargeable fee.

Due to the aged nature of some of the unpaid infringements, the provision for doubtful debts has been increased this year and an amount of \$1,066,403 has been transferred to long term infringement debtors (non-current portion); and

- \$181,755 (12.9%) relates to cash in lieu of car parking. Administration has entered into special payment arrangements for cash in lieu parking debtors that prefer to pay over a fixed term of five years. Interest is charged in accordance to the 5 year WA Treasury bond rate of 1.65%.

9. **Beatty Park Leisure Centre – Financial Position report (Note 9 Page 82)**

As at 28 February 2019, the operating deficit for the centre is \$1,187,265 compared to the year to date budgeted amount of \$1,214,779.

10. **Explanation of material variances (Note 4 Page 6 – 64)**

The materiality thresholds used for reporting variances are 10% and/or \$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 or where that variance exceeds \$20,000 (+/-). This threshold was adopted by Council as part of the budget adoption for 2018/19 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 to the above, all material variances as at 28 February 2019 have been detailed in the variance comments report in **Attachment 1**.

11. **Treatment of assets less than \$5,000**

The following amendment has been made to s6.10 Regs.17 (A) (5) of the Local Government Act:

An asset is to be excluded from the assets of a local government if the fair value of the asset as at the date of acquisition by the local government is under \$5,000.

As a result, Administration has reallocated the expenditure relating to the affected assets under this new threshold from capital to operating. The impact of this change is an increase in operating expenditure year to date of \$219,932 which results in a negative impact on the net position for the year.

Administration is currently reviewing the assets that have been acquired in the previous financial years and will perform a similar exercise as for assets purchased this year, to be fully compliant with the new legislative requirements. Once there is a clearer understanding of the financial impact arising from previous years' transactions Administration will provide an update to Council.

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.

STRATEGIC IMPLICATIONS:

Reporting on the City's financial position is aligned to 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:

Not applicable.

FINANCIAL/BUDGET IMPLICATIONS:

Not

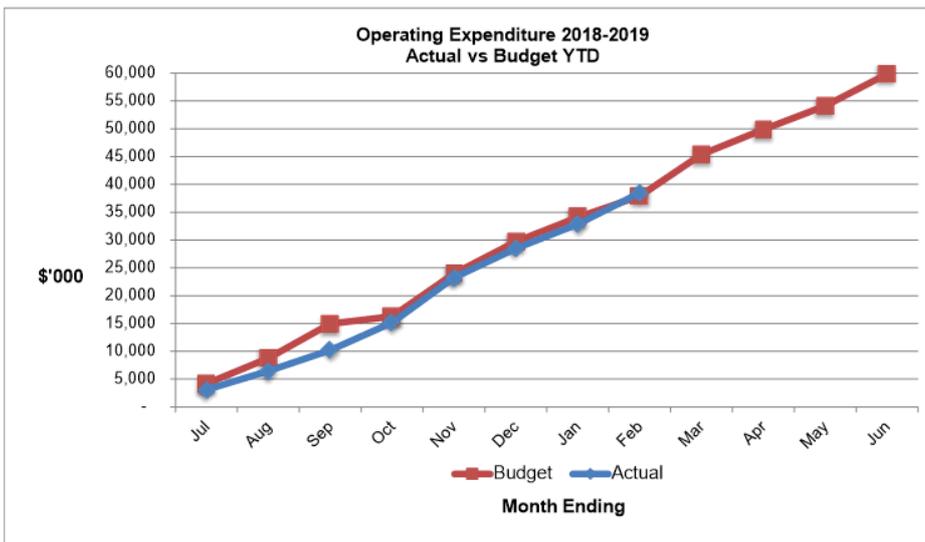
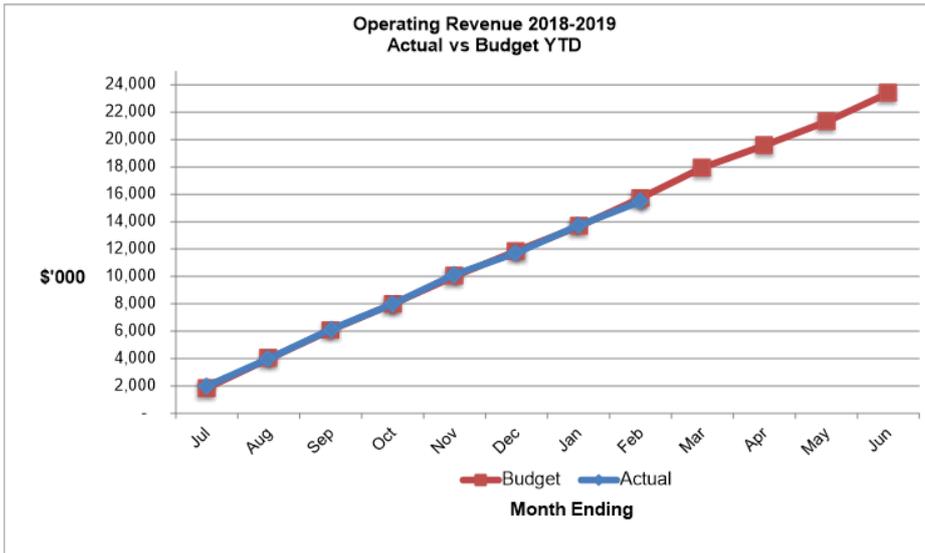
applicable.

CITY OF VINCENT
NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
BY PROGRAM
AS AT 28 FEBRUARY 2019

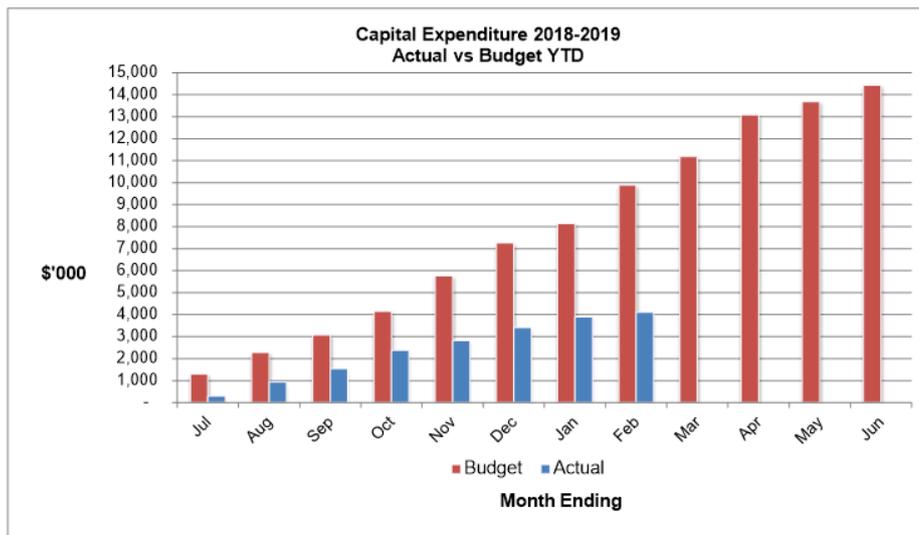
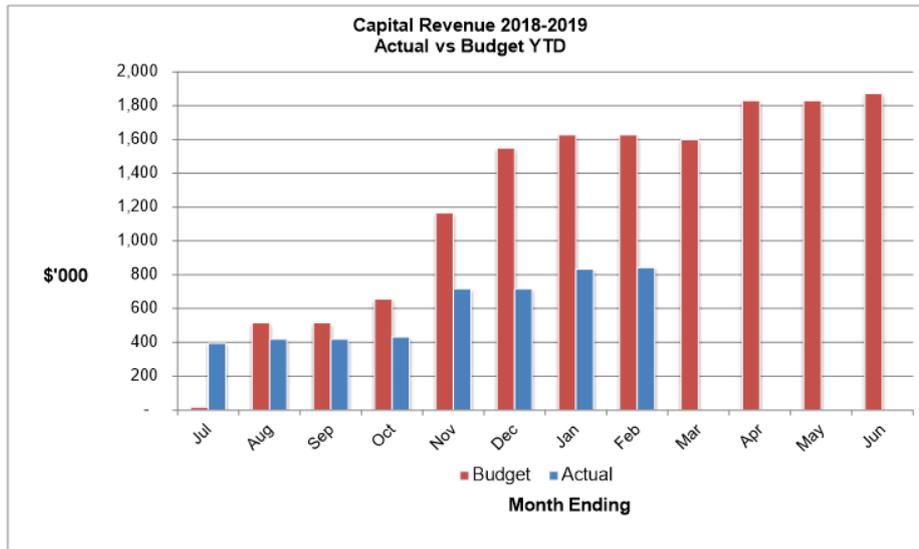


	Current Budget 2018/19 \$	YTD Budget 2018/19 \$	YTD Actual 2018/19 \$	YTD Variance 2018/19 \$	YTD Variance 2018/19 %
REVENUE FROM OPERATING ACTIVITIES (EXCLUDING RATES)					
Governance	91,240	81,670	33,292	(48,378)	-59%
General Purpose Funding	1,932,021	1,553,988	1,676,876	122,888	8%
Law, Order, Public Safety	215,385	131,759	106,235	(25,524)	-19%
Health	355,390	316,104	331,842	15,738	5%
Education and Welfare	231,115	171,424	127,201	(44,223)	-26%
Community Amenities	836,304	564,050	903,527	339,477	60%
Recreation and Culture	10,302,207	6,766,725	6,484,125	(282,600)	-4%
Transport	8,222,300	5,479,110	5,479,641	531	0%
Economic Services	238,250	164,168	243,840	79,672	49%
Other Property and Services	954,673	253,598	337,973	84,375	33%
	23,378,885	15,482,596	15,724,553	241,957	2%
EXPENDITURE FROM OPERATING ACTIVITIES					
Governance	(2,921,479)	(1,947,879)	(1,668,296)	279,583	-14%
General Purpose Funding	(600,038)	(428,173)	(421,211)	6,962	-2%
Law, Order, Public Safety	(1,589,040)	(1,073,593)	(906,901)	166,692	-16%
Health	(1,390,869)	(912,799)	(765,839)	146,960	-16%
Education and Welfare	(1,235,995)	(848,252)	(630,612)	217,640	-26%
Community Amenities	(12,747,253)	(6,967,167)	(7,094,700)	(127,533)	2%
Recreation and Culture	(24,006,068)	(15,873,362)	(15,742,419)	130,943	-1%
Transport	(12,850,682)	(8,682,282)	(9,057,850)	(375,568)	4%
Economic Services	(778,168)	(561,550)	(528,992)	32,558	-6%
Other Property and Services	(2,005,856)	(1,157,824)	(1,091,874)	65,950	-6%
	(60,125,448)	(38,452,881)	(37,908,693)	544,188	-1%
NET RESULT EXCLUDING GENERAL RATES	(36,746,563)	(22,970,285)	(22,184,140)	786,145	-3%
OPERATING ACTIVITIES EXCLUDED FROM BUDGET					
NON-CASH EXPENDITURE AND REVENUE					
Add Deferred Rates Adjustment	0	0	25,541	25,541	0%
(Profit)/Loss on Asset Disposals	(687,908)	(219,717)	(169,033)	50,684	-23%
Add Back Depreciation	10,289,210	6,859,472	7,455,483	596,011	9%
AMOUNT ATTRIBUTABLE TO OPERATING ACTIVITIES	9,601,302	6,639,755	7,311,992	672,236	10%
INVESTING ACTIVITIES					
Non-Operating Grants, Subsidies and Contributions	1,872,868	1,627,564	841,132	(786,432)	-48%
Purchase Land and Buildings	(2,663,391)	(1,609,754)	(727,298)	882,456	-55%
Purchase Infrastructure Assets	(7,592,643)	(6,006,798)	(2,596,418)	3,410,380	-57%
Purchase Plant and Equipment	(2,949,925)	(1,160,143)	(683,898)	476,245	-41%
Purchase Furniture and Equipment	(1,217,958)	(1,107,958)	(95,820)	1,012,138	-91%
Proceeds from Joint Venture Operations	333,333	291,667	166,667	(125,000)	-43%
Proceeds from Disposal of Assets	479,963	328,963	232,138	(96,825)	-29%
	(11,737,753)	(7,636,459)	(2,863,497)	4,772,962	-63%
FINANCING ACTIVITIES					
Repayments of Debentures	(1,017,424)	(646,455)	(623,484)	22,971	-4%
Proceeds from New Debentures	428,000	428,000	0	(428,000)	-100%
Transfers to Reserves (Restricted Assets)	(2,142,713)	(1,177,760)	(1,164,024)	13,736	-1%
Transfers from Reserves (Restricted Assets)	1,605,763	1,026,763	274,714	(752,049)	-73%
	(1,126,374)	(369,452)	(1,512,794)	(1,143,342)	309%
Plus: Surplus/(Deficiency) Brought Fwd 1 July 2018	5,524,402	5,524,402	5,524,405	3	0%
Surplus/(Deficiency) before General Rates	(34,484,986)	(18,812,039)	(13,724,035)	5,088,004	-27%
Total Amount raised from General Rates	34,711,485	34,711,485	34,424,023	(287,462)	-1%
Restricted Grant	0	0	0	0	0%
NET CURRENT ASSETS C/FWD - SURPLUS/(DEFICIT)	226,499	15,899,446	20,699,987	4,800,542	30%

CITY OF VINCENT
 NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
 BY PROGRAM - GRAPH
 AS AT 28 FEBRUARY 2019



CITY OF VINCENT
 NOTE 1 - CAPITAL REVENUE / EXPENDITURE PROGRAM
 AS AT 28 FEBRUARY 2019



CITY OF VINCENT
 NOTE 2 - STATEMENT OF COMPREHENSIVE INCOME
 BY NATURE OR TYPE
 AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance Feb-19 \$	YTD Variance Feb-19 %
REVENUE					
Rates	34,711,485	34,711,485	34,424,023	(287,462)	-1%
Operating Grants, Subsidies and Contributions	756,566	522,622	614,599	91,977	18%
Fees and Charges	19,259,366	13,088,079	13,411,399	323,320	2%
Interest Earnings	941,260	753,836	883,976	130,140	17%
Other Revenue	1,541,630	886,917	639,266	(247,651)	-28%
	57,210,307	49,962,939	49,973,261	10,322	0%
EXPENDITURE					
Employee Costs	(27,132,651)	(17,601,634)	(17,905,064)	(303,430)	2%
Materials and Contracts	(18,509,006)	(11,892,742)	(10,514,376)	1,378,366	-12%
Utilities Charges	(1,852,150)	(1,112,274)	(1,073,548)	38,726	-3%
Interest Expenses	(954,449)	(502,054)	(550,270)	(48,216)	10%
Insurance Expenses	(675,216)	(445,071)	(450,146)	(5,075)	1%
Depreciation on Non-Current Assets	(10,289,210)	(6,859,472)	(7,455,483)	(596,011)	9%
Other Expenditure	(520,611)	(28,209)	46,475	74,684	-265%
	(59,933,293)	(38,441,456)	(37,902,412)	539,044	-1%
Non-Operating Grants, Subsidies and Contributions	1,872,868	1,627,564	841,132	(786,432)	-48%
Profit on Asset Disposals	880,063	231,142	175,314	(55,828)	-24%
Loss on Asset Disposals	(192,155)	(11,425)	(6,281)	5,144	-45%
	2,560,776	1,847,281	1,010,165	(837,116)	-45%
NET RESULT	(162,210)	13,368,764	13,081,014	(287,750)	-2%
OTHER COMPREHENSIVE INCOME					
Changes on Revaluation of Non-Current Assets	-	-	-	-	0%
TOTAL OTHER COMPREHENSIVE INCOME	(162,210)	13,368,764	13,081,014	(287,750)	-2%
TOTAL COMPREHENSIVE INCOME	(162,210)	13,368,764	13,081,014	(287,750)	-2%

CITY OF VINCENT
 NOTE 3 - NET CURRENT FUNDING POSITION
 AS AT 28 FEBRUARY 2019



	Ref Note	Actual 28-Feb-19 \$	Actual 30-Jun-18 \$
Current Assets			
Cash - Unrestricted		21,397,518	9,434,051
Cash - Restricted Reserves		12,321,280	11,431,969
Trade and Other Receivables - Rates	7	3,935,027	488,384
Trade and Other Receivables - Other Debtors	8	2,520,354	2,651,072
Inventories		223,573	184,342
Total Current Assets		40,397,752	24,189,818
Less: Current Liabilities			
Sundry and Other Creditors		(4,507,551)	(4,332,747)
Provisions - Current		(3,335,337)	(3,367,101)
Total Current Liabilities		(7,842,888)	(7,699,847)
Less:			
Reserves - Restricted Cash	6	(12,321,280)	(11,431,969)
Trade and Other Receivables - Other Debtors - Restricted Grant		(600,000)	(600,000)
Infringement Debtors transferred to non current asset		1,066,403	1,066,403
Net Current Funding Position		20,699,987	5,524,405

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	February 2019 Budget YTD \$	February 2019 Actual YTD \$	% YTD Budget
<u>Operating Revenue By Service Area</u>				
Chief Executive Officer	(200)	(136)	0	0%
Human Resources	(50,040)	(45,870)	(25,897)	56%
Director Corporate Services	(1,363,421)	(999,891)	(1,115,122)	112%
Other Governance	(35,000)	(35,000)	0	0%
Record Management	(1,000)	(664)	(440)	66%
Rates Services	(35,417,085)	(35,338,827)	(35,093,256)	99%
Finance Services	(700)	(536)	(1,108)	207%
Marketing and Communications	(5,000)	0	(6,956)	6956%
Beatty Park Leisure Centre	(7,757,360)	(5,182,806)	(5,042,920)	97%
Community Partnerships	(76,800)	(56,872)	(52,849)	93%
Library & Local History Services	(21,300)	(14,200)	(45,664)	322%
Ranger Services	(8,278,650)	(5,549,834)	(5,583,148)	101%
Health Services	(350,385)	(316,104)	(331,842)	105%
Compliance Services	(20,750)	(13,830)	(35,806)	259%
Statutory Planning Services	(374,000)	(252,512)	(495,179)	196%
Policy and Place Services	(1,600)	(1,064)	(1,271)	119%
Building Services	(236,250)	(162,168)	(242,615)	150%
Engineering Design Services	(90,250)	(26,746)	(45,461)	170%
Environment Services	(26,000)	(13,000)	(11,680)	90%
Parks Services	(2,623,977)	(1,630,386)	(1,417,236)	87%
Waste Management Services	(331,839)	(240,029)	(314,123)	131%
Works & Operations Services	(148,700)	(82,464)	(110,689)	134%
Operating Revenue By Service Area Total	(57,210,307)	(49,962,939)	(49,973,261)	100%
<u>Operating Expenditure By Service Area</u>				
Chief Executive Officer	516,385	335,443	396,208	118%
Human Resources	50,040	45,870	25,897	56%
Director Corporate Services	74,000	66,616	20,977	31%
Other Governance	606,792	397,714	322,855	81%
Record Management	1,000	664	440	66%
Rates Services	600,038	428,173	421,211	98%
Finance Services	700	536	1,108	207%
Marketing and Communications	1,740,087	1,160,677	917,056	79%
Beatty Park Leisure Centre	10,746,672	7,171,681	6,984,385	97%
Community Partnerships	1,452,914	939,612	856,231	91%
Library & Local History Services	1,734,755	1,148,361	1,102,224	96%
Ranger Services	6,470,525	4,421,938	4,205,799	95%
Health Services	1,390,869	912,799	765,839	84%
Compliance Services	665,828	423,384	460,021	109%
Statutory Planning Services	1,938,656	1,197,450	1,442,881	120%
Policy and Place Services	2,424,621	1,211,660	1,103,356	91%
Building Services	735,168	523,050	494,055	94%
Engineering Design Services	2,224,831	1,301,704	1,250,135	96%
Environment Services	354,011	218,904	213,365	97%
Parks Services	13,359,515	9,181,436	8,969,772	98%
Waste Management Services	6,786,803	3,519,666	3,619,527	103%
Works & Operations Services	5,198,409	3,341,544	3,973,546	119%
Community Connections	488,987	338,966	166,192	49%
Art and Culture	371,687	153,608	189,336	123%
Operating Expenditure By Service Area Total	59,933,293	38,441,456	37,902,412	99%

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Chief Executive Officer						
Chief Executive Officer Expenditure						
Employee Costs	570,300	355,466	291,611	(63,855)	-18%	Positive variance on salaries and an employee working part time is being costed to Human resources salary account.
Other Employee Costs	18,432	12,952	9,539	(3,413)	-26%	
Other Expenses	117,050	113,416	68,752	(44,664)	-39%	Timing variance on management programs.
Operating Projects	200,000	133,400	0	(133,400)	-100%	Beatty park options project still in planning stage.
Chief Executive Officer Expenditure Total	905,782	615,234	369,902	(245,332)	-40%	
Chief Executive Officer Indirect Costs						
Allocations	(905,782)	(615,234)	(369,902)	245,332	-40%	
Chief Executive Officer Indirect Costs Total	(905,782)	(615,234)	(369,902)	245,332	-40%	
Chief Executive Officer Total	0	0	0	0		
Members of Council						
Members Of Council Revenue						
Revenue	(200)	(136)	0	136	-100%	
Members Of Council Revenue Total	(200)	(136)	0	136	-100%	
Members Of Council Expenditure						
Employee Costs	72,912	47,647	55,512	7,865	17%	
Other Employee Costs	10,000	7,500	741	(6,759)	-90%	
Other Expenses	385,490	248,242	235,108	(13,134)	-5%	
Members Of Council Expenditure Total	468,402	303,389	291,361	(12,028)	-4%	
Members Of Council Indirect Costs						
Allocations	47,983	32,054	104,846	72,792	227%	
Members Of Council Indirect Costs Total	47,983	32,054	104,846	72,792	227%	
Members of Council Total	516,185	335,307	396,208	60,901	18%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Other Governance						
Other Governance Revenue						
Revenue	(35,000)	(35,000)	0	35,000	-100%	Change in LGIS member bonus distribution. City will not receive bonus payout in FY18-19 but will receive \$55k in the next financial year as an offset against the City's insurance contributions
Other Governance Revenue Total	(35,000)	(35,000)	0	35,000	-100%	
Other Governance Expenditure						
Other Governance Expenditure						
Employee Costs	260,078	169,991	168,757	(1,234)	-1%	
Other Employee Costs	14,000	9,336	3,791	(5,545)	-59%	
Other Expenses	144,800	99,250	51,825	(47,425)	-48%	Positive variance made up of consultant fee \$17,804 and internal audit fees \$15,400 not yet required, and other variances that are individually immaterial.
Operating Projects	50,800	27,600	8,259	(19,341)	-70%	Project commenced in January 2019, awaiting invoices.
Other Governance Expenditure Total	469,678	306,177	232,631	(73,546)	-24%	
Other Governance Indirect Costs						
Other Governance Indirect Costs						
Allocations	137,114	91,537	90,223	(1,314)	-1%	
Other Governance Indirect Costs Total	137,114	91,537	90,223	(1,314)	-1%	
Other Governance Total	571,792	362,714	322,855	(39,859)	-11%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Director Corporate Services</u>						
Director Corporate Services Expenditure						
Employee Costs	474,641	327,494	329,716	2,222	1%	
Other Employee Costs	8,776	5,184	4,535	(649)	-13%	
Other Expenses	26,700	16,092	2,830	(13,262)	-82%	Consultant costs \$10,100 not yet required.
Director Corporate Services Expenditure Total	510,117	348,770	337,081	(11,689)	-3%	
Director Corporate Services Indirect Costs						
Allocations	(510,117)	(348,770)	(337,081)	11,689	-3%	
Director Corporate Services Indirect Costs Total	(510,117)	(348,770)	(337,081)	11,689	-3%	
Director Corporate Services Total	0	0	(0)	(0)	100%	
<u>Human Resources</u>						
Human Resources Revenue						
Revenue	(50,040)	(45,870)	(25,897)	19,973	-44%	Paid parental leave lower than budget estimates.
Human Resources Revenue Total	(50,040)	(45,870)	(25,897)	19,973	-44%	
Human Resources Expenditure						
Employee Costs	671,353	423,384	472,206	48,822	12%	\$11,000 timing on paid parental leave payment and \$30,000 unfavourable variance on salaries due to an employee working in two sections, to be corrected in March 2019 report.
Other Employee Costs	81,300	46,592	53,316	6,724	14%	Timing variance of \$19,000 on external recruitment cost.
Other Expenses	146,500	102,336	76,225	(26,111)	-26%	Variance due to \$27,700 legal costs not yet required.
Human Resources Expenditure Total	899,153	572,312	601,747	29,435	5%	
Human Resources Indirect Costs						
Allocations	(849,113)	(526,442)	(575,851)	(49,409)	9%	
Human Resources Indirect Costs Total	(849,113)	(526,442)	(575,851)	(49,409)	9%	
Human Resources Total	0	0	0	0	100%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Insurance Premium</u>						
Insurance Premium Expenditure						
Other Expenses	675,216	445,071	450,146	5,075	1%	
Insurance Premium Expenditure Total	675,216	445,071	450,146	5,075	1%	
Insurance Premium Recovery						
Allocations	(675,216)	(416,722)	(458,857)	(42,135)	10%	
Insurance Premium Recovery Total	(675,216)	(416,722)	(458,857)	(42,135)	10%	
Insurance Premium Total	0	28,349	(8,711)	(37,060)	-131%	
<u>Insurance Claim</u>						
Insurance Claim Recoup						
Revenue	(45,000)	(28,084)	(49,804)	(21,720)	77%	Recoup of insurance claim for vehicle write off and stolen CCTV cameras.
Insurance Claim Recoup Total	(45,000)	(28,084)	(49,804)	(21,720)	77%	
Insurance Claim Expenditure						
Other Expenses	25,000	11,997	3,420	(8,577)	-71%	
Insurance Claim Expenditure Total	25,000	11,997	3,420	(8,577)	-71%	
Insurance Claim Total	(20,000)	(16,087)	(46,384)	(30,297)	188%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Mindarie Regional Council</u>						
Mindarie Regional Council Revenue						
Revenue	(92,000)	(45,161)	(57,674)	(12,513)	28%	\$12,000 ATO GST credit from land sales part of Tamala Park
Mindarie Regional Council Revenue Total	(92,000)	(45,161)	(57,674)	(12,513)	28%	
Mindarie Regional Council Expenditure						
Other Expenses	49,000	26,270	26,268	(2)	0%	
Mindarie Regional Council Expenditure Total	49,000	26,270	26,268	(2)	0%	
Mindarie Regional Council Total	(43,000)	(18,891)	(31,407)	(12,516)	66%	
<u>General Purpose Revenue</u>						
General Purpose Revenue						
Revenue	(1,226,421)	(926,646)	(1,007,643)	(80,997)	9%	
General Purpose Revenue Total	(1,226,421)	(926,646)	(1,007,643)	(80,997)	9%	
General Purpose Revenue Total	(1,226,421)	(926,646)	(1,007,643)	(80,997)	9%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Rates Services						
Rates Services Revenue						
Revenue	(35,417,085)	(35,338,827)	(35,093,256)	245,571	-1%	Interim rating is lower than anticipated.
Rates Services Revenue Total	(35,417,085)	(35,338,827)	(35,093,256)	245,571	-1%	
Rates Services Expenditure						
Employee Costs	242,938	158,787	167,462	8,675	5%	
Other Expenses	213,400	173,421	163,291	(10,130)	-6%	
Rates Services Expenditure Total	456,338	332,208	330,753	(1,455)	0%	
Rates Services Indirect Costs						
Allocations	143,700	95,965	90,458	(5,507)	-6%	
Rates Services Indirect Costs Total	143,700	95,965	90,458	(5,507)	-6%	
Rates Services Total	(34,817,047)	(34,910,654)	(34,672,045)	238,609	-1%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Finance Services						
Finance Services Revenue						
Revenue	(700)	(536)	(1,108)	(572)	107%	
Finance Services Revenue Total	(700)	(536)	(1,108)	(572)	107%	
Finance Services Expenditure						
Employee Costs	812,587	540,973	468,117	(72,856)	-13%	Variance due to a position being vacant.
Other Employee Costs	11,510	8,272	65,173	56,901	688%	Cost relates to external recruitment.
Other Expenses	49,510	20,796	76,595	55,799	268%	Agency labour required to backfill the vacant position.
Finance Services Expenditure Total	873,607	570,041	609,884	39,843	7%	
Finance Services Indirect Costs						
Allocations	(872,907)	(569,505)	(608,776)	(39,271)	7%	
Finance Services Indirect Costs Total	(872,907)	(569,505)	(608,776)	(39,271)	7%	
Finance Services Total	0	0	0	0	100%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Information Technology						
Information Technology Expenditure						
Employee Costs	560,725	366,481	336,711	(29,770)	-8%	Variance due to a position being vacant.
Other Employee Costs	37,500	25,000	14,308	(10,692)	-43%	\$2,000 training and \$8,000 agency labour costs not yet required.
Other Expenses	873,352	696,674	678,584	(18,090)	-3%	Variance due to \$49,000 consultants cost, \$15,000 contractor cost not yet required and \$21,000 timing difference on software upgrade. However, \$103,043 is over spent on purchase of furniture and equipment because assets less than \$5,000 that were costed to the capital account, have been journalled to the operating account.
Operating Projects	0	0	27,911	27,911	100%	\$300,000 transferred from capital budget to operating as part of MYBR for ICT project.
Information Technology Expenditure Total	1,471,577	1,088,155	1,057,514	(30,641)	-3%	
Information Technology Indirect Costs						
Allocations	(1,471,577)	(1,088,155)	(1,057,514)	30,641	-3%	
Information Technology Indirect Costs Total	(1,471,577)	(1,088,155)	(1,057,514)	30,641	-3%	
Information Technology Total	0	0	0	(0)	100%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Records Management						
Records Management Revenue						
Revenue	(1,000)	(664)	(440)	224	-34%	
Records Management Revenue Total	(1,000)	(664)	(440)	224	-34%	
Records Management Expenditure						
Employee Costs	293,319	191,709	183,447	(8,262)	-4%	
Other Employee Costs	20,150	13,432	1,487	(11,945)	-89%	Various positive variances that are individually immaterial.
Other Expenses	53,400	32,608	30,191	(2,417)	-7%	
Operating Projects	7,200	7,200	0	(7,200)	-100%	
Records Management Expenditure Total	374,069	244,949	215,126	(29,823)	-12%	
Records Management Indirect Costs						
Allocations	(373,069)	(244,285)	(214,686)	29,599	-12%	
Records Management Indirect Costs Total	(373,069)	(244,285)	(214,686)	29,599	-12%	
Records Management Total	0	0	(0)	(0)	100%	
Director Community Engagement						
Director Community Engagement Expenditure						
Employee Costs	281,528	184,006	191,492	7,486	4%	
Other Employee Costs	8,566	4,876	6,174	1,298	27%	
Other Expenses	6,300	4,500	5,367	867	19%	
Director Community Engagement Expenditure Total	296,394	193,382	203,034	9,652	5%	
Director Community Engagement Indirect Costs						
Allocations	(296,394)	(193,382)	(203,034)	(9,652)	5%	
Director Community Engagement Indirect Costs Total	(296,394)	(193,382)	(203,034)	(9,652)	5%	
Director Community Engagement Total	0	0	0	0	100%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Marketing and Communications</u>						
Marketing and Communications Revenue						
Revenue	(5,000)	0	(6,956)	(6,956)	100%	
Marketing and Communications Revenue Total	(5,000)	0	(6,956)	(6,956)	100%	
Marketing and Communications Expenditure						
Employee Costs	726,858	472,826	522,541	49,715	11%	Overspending on Graphic Designer and casual employee costs for events.
Other Employee Costs	9,750	7,600	2,122	(5,478)	-72%	
Other Expenses	666,776	460,077	222,745	(237,332)	-52%	Underspent adjusted in mid year budget review (MYBR)
Operating Projects	37,000	20,000	0	(20,000)	-100%	Project at planning stage.
Marketing and Communications Expenditure Total	1,440,384	960,503	747,408	(213,095)	-22%	
Marketing and Communications Indirect Costs						
Allocations	299,703	200,174	169,648	(30,526)	-15%	
Marketing and Communications Indirect Costs Total	299,703	200,174	169,648	(30,526)	-15%	
Marketing and Communications Total	1,735,087	1,160,677	910,100	(250,577)	-22%	
<u>Art and Culture</u>						
Art and Culture						
Other Expenses	324,750	122,250	164,404	42,154	34%	Timing variance on events.
Art and Culture Total	324,750	122,250	164,404	42,154	34%	
Art and Culture Indirect Costs						
Allocations	46,937	31,358	24,932	(6,426)	-20%	
Art and Culture Indirect Costs Total	46,937	31,358	24,932	(6,426)	-20%	
Art and Culture Total	371,687	153,608	189,336	35,728	23%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Customer Service Centre						
Customer Services Centre Expenditure						
Employee Costs	358,720	237,187	249,202	12,015	5%	
Other Employee Costs	29,750	15,161	2,487	(12,674)	-84%	Various positive variances that are individually immaterial.
Other Expenses	46,800	32,686	18,719	(13,967)	-43%	Various positive variances that are individually immaterial.
Customer Services Centre Expenditure Total	435,270	285,034	270,408	(14,626)	-5%	
Customer Services Centre Indirect Costs						
Allocations	(435,270)	(285,034)	(270,408)	14,626	-5%	
Customer Services Centre Indirect Costs Total	(435,270)	(285,034)	(270,408)	14,626	-5%	
Customer Service Centre Total	0	0	(0)	(0)	100%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Beatty Park Leisure Centre Administration</u>						
Beatty Park Leisure Centre Admin Revenue						
Revenue	(2,614,800)	(1,705,407)	(1,689,916)	15,491	-1%	
Beatty Park Leisure Centre Admin Revenue Total	(2,614,800)	(1,705,407)	(1,689,916)	15,491	-1%	
Beatty Park Leisure Centre Admin Indirect Revenue						
Allocations	2,614,800	1,705,407	1,689,916	(15,491)	-1%	
Beatty Park Leisure Centre Admin Indirect Revenue Total	2,614,800	1,705,407	1,689,916	(15,491)	-1%	
Beatty Park Leisure Centre Admin Expenditure						
Employee Costs	948,948	630,439	577,912	(52,527)	-8%	
Other Employee Costs	13,531	9,320	5,925	(3,395)	-36%	
Other Expenses	333,644	262,294	355,721	93,427	36%	\$23,000 in consultant fees for business review, adjusted as part of the mid year budget review. \$57,000 transferred from capital as items purchased were below threshold.
Operating Projects	180,000	180,000	0	(180,000)	-100%	Project at planning stage.
Beatty Park Leisure Centre Admin Expenditure Total	1,476,123	1,082,053	939,558	(142,495)	-13%	
Beatty Park Leisure Centre Admin Indirect Costs						
Allocations	(1,476,123)	(1,082,053)	(939,558)	142,495	-13%	
Beatty Park Leisure Centre Admin Indirect Costs Total	(1,476,123)	(1,082,053)	(939,558)	142,495	-13%	
Beatty Park Leisure Centre Administration Total	0	0	0	0	100%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Beatty Park Leisure Centre Building</u>						
Beatty Park Leisure Centre Building Revenue						
Revenue	(159,260)	(106,168)	(106,467)	(299)	0%	
Beatty Park Leisure Centre Building Revenue Total	(159,260)	(106,168)	(106,467)	(299)	0%	
Beatty Park Leisure Centre Occupancy Costs						
Beatty Park Leisure Centre Occupancy Costs						
Building Maintenance	526,150	354,597	443,695	89,098	25%	Amended in mid year budget review for overspend in gas charges due to geothermal breakdown.
Ground Maintenance	55,700	37,136	41,850	4,714	13%	
Other Expenses	2,051,655	1,273,933	1,366,042	92,109	7%	
Beatty Park Leisure Centre Occupancy Costs Total	2,633,505	1,665,666	1,851,588	185,922	11%	
Beatty Park Leisure Centre Indirect Costs						
Beatty Park Leisure Centre Indirect Costs						
Allocations	(2,474,245)	(1,559,498)	(1,745,121)	(185,623)	12%	
Beatty Park Leisure Centre Indirect Costs Total	(2,474,245)	(1,559,498)	(1,745,121)	(185,623)	12%	
Beatty Park Leisure Centre Building Total	0	0	0	(0)	100%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Swimming Pool Areas						
Swimming Pool Areas Revenue						
Revenue	(1,785,800)	(1,249,203)	(1,208,706)	40,497	-3%	
Swimming Pool Areas Revenue Total	(1,785,800)	(1,249,203)	(1,208,706)	40,497	-3%	
Swimming Pool Areas Indirect Revenue						
Allocations	(738,236)	(481,487)	(477,063)	4,424	-1%	
Swimming Pool Areas Indirect Revenue Total	(738,236)	(481,487)	(477,063)	4,424	-1%	
Swimming Pool Areas Expenditure						
Employee Costs	1,009,900	678,479	677,912	(567)	0%	
Other Employee Costs	21,000	13,950	10,520	(3,431)	-25%	
Other Expenses	238,345	162,892	205,228	42,336	26%	Negative variance due to geothermal pump repairs and maintenance \$57,000, other positive variances that are individually immaterial. Other positive variances that are individually immaterial.
Swimming Pool Areas Expenditure Total	1,269,245	855,321	893,659	38,338	4%	
Swimming Pool Areas Indirect Costs						
Allocations	1,655,943	1,108,674	1,746,871	638,197	58%	
Swimming Pool Areas Indirect Costs Total	1,655,943	1,108,674	1,746,871	638,197	58%	
Swimming Pool Areas Total	401,152	233,305	954,760	721,455	309%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Swim School						
Swim School Revenue						
Revenue	(1,549,000)	(968,168)	(948,216)	19,952	-2%	
Swim School Revenue Total	(1,549,000)	(968,168)	(948,216)	19,952	-2%	
Swim School Indirect Revenue						
Allocations	(732,242)	(477,578)	(473,176)	4,402	-1%	
Swim School Indirect Revenue Total	(732,242)	(477,578)	(473,176)	4,402	-1%	
Swim School Expenditure						
Employee Costs	853,872	559,594	530,963	(28,631)	-5%	
Other Employee Costs	7,500	7,500	1,849	(5,651)	-75%	
Other Expenses	32,520	20,956	20,636	(320)	-2%	
Swim School Expenditure Total	893,892	588,050	553,447	(34,603)	-6%	
Swim School Indirect Costs						
Allocations	1,640,943	1,098,634	591,063	(507,571)	-46%	
Swim School Indirect Costs Total	1,640,943	1,098,634	591,063	(507,571)	-46%	
Swim School Total	253,593	240,938	(276,882)	(517,820)	-215%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Café						
Cafe Revenue						
Revenue	(714,000)	(501,801)	(476,888)	24,913	-5%	
Cafe Revenue Total	(714,000)	(501,801)	(476,888)	24,913	-5%	
Cafe Indirect Revenue						
Allocations	(305,369)	(199,165)	(197,382)	1,783	-1%	
Cafe Indirect Revenue Total	(305,369)	(199,165)	(197,382)	1,783	-1%	
Cafe Expenditure						
Employee Costs	423,168	284,261	291,236	6,975	2%	
Other Employee Costs	1,000	500	447	(53)	-11%	
Other Expenses	324,950	223,613	203,202	(20,411)	-9%	
Cafe Expenditure Total	749,118	508,374	494,886	(13,488)	-3%	
Cafe Indirect Costs						
Allocations	685,051	458,651	239,051	(219,600)	-48%	
Cafe Indirect Costs Total	685,051	458,651	239,051	(219,600)	-48%	
Café Total	414,800	266,059	59,666	(206,393)	-78%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Retail						
Retail Revenue						
Revenue	(520,000)	(372,309)	(355,825)	16,484	-4%	
Retail Revenue Total	(520,000)	(372,309)	(355,825)	16,484	-4%	
Retail Indirect Revenue						
Allocations	(58,292)	(38,019)	(37,685)	334	-1%	
Retail Indirect Revenue Total	(58,292)	(38,019)	(37,685)	334	-1%	
Retail Expenditure						
Employee Costs	70,299	45,951	39,511	(6,440)	-14%	
Other Employee Costs	1,500	750	0	(750)	-100%	
Other Expenses	286,650	180,376	180,635	259	0%	
Retail Expenditure Total	358,449	227,077	220,146	(6,931)	-3%	
Retail Indirect Costs						
Allocations	130,597	87,441	102,534	15,093	17%	
Retail Indirect Costs Total	130,597	87,441	102,534	15,093	17%	
Retail Total	(89,246)	(95,810)	(70,830)	24,980	-26%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Health and Fitness						
Health and Fitness Revenue						
Revenue	(195,500)	(137,960)	(116,664)	21,296	-15%	\$17,000 lower revenue in casual patrons and \$3,000 lower in personal training.
Health and Fitness Revenue Total	(195,500)	(137,960)	(116,664)	21,296	-15%	
Health and Fitness Indirect Revenue						
Allocations	(381,130)	(248,578)	(246,390)	2,188	-1%	
Health and Fitness Indirect Revenue Total	(381,130)	(248,578)	(246,390)	2,188	-1%	
Health and Fitness Expenditure						
Employee Costs	539,199	353,885	361,131	7,246	2%	
Other Employee Costs	8,500	5,875	475	(5,400)	-92%	
Other Expenses	174,359	135,073	133,445	(1,628)	-1%	
Health and Fitness Expenditure Total	722,058	494,833	495,051	218	0%	
Health and Fitness Indirect Costs						
Allocations	855,186	572,560	586,523	13,963	2%	
Health and Fitness Indirect Costs Total	855,186	572,560	586,523	13,963	2%	
Health and Fitness Total	1,000,614	680,855	718,520	37,665	6%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Group Fitness						
Group Fitness Revenue						
Revenue	(171,500)	(111,612)	(101,515)	10,097	-9%	
Group Fitness Revenue Total	(171,500)	(111,612)	(101,515)	10,097	-9%	
Group Fitness Indirect Revenue						
Allocations	(151,734)	(98,963)	(98,015)	948	-1%	
Group Fitness Indirect Revenue Total	(151,734)	(98,963)	(98,015)	948	-1%	
Group Fitness Expenditure						
Employee Costs	318,873	204,785	197,462	(7,323)	-4%	
Other Employee Costs	1,000	750	389	(361)	-48%	
Other Expenses	97,802	69,489	64,963	(4,526)	-7%	
Group Fitness Expenditure Total	417,675	275,024	262,814	(12,210)	-4%	
Group Fitness Indirect Costs						
Allocations	341,949	228,932	202,341	(26,591)	-12%	
Group Fitness Indirect Costs Total	341,949	228,932	202,341	(26,591)	-12%	
Group Fitness Total	436,390	293,381	265,625	(27,756)	-9%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Aqua Fitness</u>						
Aqua Fitness Revenue						
Revenue	(31,000)	(18,770)	(22,493)	(3,723)	20%	
Aqua Fitness Revenue Total	(31,000)	(18,770)	(22,493)	(3,723)	20%	
Aqua Fitness Indirect Revenue						
Allocations	(24,481)	(15,967)	(15,885)	82	-1%	
Aqua Fitness Indirect Revenue Total	(24,481)	(15,967)	(15,885)	82	-1%	
Aqua Fitness Expenditure						
Employee Costs	57,886	37,674	19,579	(18,095)	-48%	Employee costs incorrectly budgeted. To be adjusted as part of the mid year budget review.
Other Expenses	9,352	6,254	3,484	(2,770)	-44%	
Aqua Fitness Expenditure Total	67,238	43,928	23,063	(20,866)	-47%	
Aqua Fitness Indirect Costs						
Allocations	55,256	36,992	131,248	94,256	255%	
Aqua Fitness Indirect Costs Total	55,256	36,992	131,248	94,256	255%	
Aqua Fitness Total	67,013	46,183	115,932	69,749	151%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Crèche						
Crèche Revenue						
Revenue	(16,500)	(11,408)	(16,229)	(4,821)	42%	
Crèche Revenue Total	(16,500)	(11,408)	(16,229)	(4,821)	42%	
Crèche Indirect Revenue						
Allocations	(223,316)	(145,650)	(144,319)	1,331	-1%	
Crèche Indirect Revenue Total	(223,316)	(145,650)	(144,319)	1,331	-1%	
Crèche Expenditure						
Employee Costs	241,455	144,222	141,132	(3,090)	-2%	
Other Employee Costs	1,250	625	326	(300)	-48%	
Other Expenses	2,075	1,394	513	(881)	-63%	
Crèche Expenditure Total	244,780	146,241	141,970	(4,271)	-3%	
Crèche Indirect Costs						
Allocations	500,032	334,781	193,251	(141,530)	-42%	
Crèche Indirect Costs Total	500,032	334,781	193,251	(141,530)	-42%	
Crèche Total	504,996	323,964	174,674	(149,290)	-46%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Community Partnership Mgmt Administration</u>						
Community Partnerships Management Administration						
Employee Costs	692,048	451,743	431,869	(19,874)	-4%	
Other Expenses	187,350	124,912	28,726	(96,186)	-77%	Timing variance on consultant cost not yet required.
Community Partnerships Management Administration Total	879,398	576,655	460,595	(116,060)	-20%	
Community Partnerships Mgmt Admin Indirect Costs						
Allocations	82,885	55,618	53,765	(1,853)	-3%	
Library Occupancy Costs Allocations	6,191	4,231	0	(4,231)	-100%	
Community Partnerships Mgmt Admin Recove	(968,474)	(636,504)	(514,360)	122,144	-19%	
Community Partnerships Mgmt Admin Indirect Costs Total	(879,398)	(576,655)	(460,595)	116,060	-20%	
Community Partnership Mgmt Administration Total	0	0	0	(0)	100%	
<u>Community Connections</u>						
Community Connections Expenditure						
Employee Costs	86,309	56,418	60,333	3,915	7%	
Other Employee Costs	5,200	2,600	3,483	883	34%	
Other Expenses	84,400	73,114	58,133	(14,981)	-20%	Timing variance on Noongar Outreach Services.
Community Connections Expenditure Total	175,909	132,132	121,949	(10,183)	-8%	
Community Connections Indirect Costs						
Allocations	65,609	44,049	44,243	194	0%	
Community Partnerships Mgmt Admin Alloca	242,120	159,128	0	(159,128)	-100%	
Library Occupancy Costs Allocations	5,349	3,657	0	(3,657)	-100%	
Community Connections Indirect Costs Total	313,078	206,834	44,243	(162,591)	-79%	
Community Connections Total	488,987	338,966	166,192	(172,774)	-51%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Recreation, Arts and Culture</u>						
Recreation, Arts and Culture Revenue						
Revenue	(44,800)	(29,872)	(43,000)	(13,128)	44%	\$25,000 funding received for Leederville masterplan from WA Football Commission, to be adjusted in mid year review.
Recreation, Arts and Culture Revenue Total	(44,800)	(29,872)	(43,000)	(13,128)	44%	
<u>Recreation, Arts and Culture Expenditure</u>						
Employee Costs	88,394	57,770	65,194	7,424	13%	
Other Employee Costs	4,372	2,912	2,628	(284)	-10%	
Other Expenses	172,170	76,414	89,923	13,509	18%	Timing variance of \$34,000 unfavourable in Community Art Program and \$13,000 favourable variance for Reconciliation Program, and other favourable variances that are individually immaterial.
Recreation, Arts and Culture Expenditure Total	264,936	137,096	157,745	20,649	15%	
Recreation, Arts and Culture Indirect Costs						
Allocations	147,143	98,774	101,224	2,450	2%	
Community Partnerships Mgmt Admin Alloca	181,591	119,347	231,462	112,115	94%	
Library Occupancy Costs Allocations	11,755	8,035	0	(8,035)	-100%	
Recreation, Arts and Culture Indirect Costs Total	340,489	226,156	332,686	106,530	47%	
Recreation, Arts and Culture Total	560,625	333,380	447,431	114,051	34%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Senior, Disability and Youth Services						
Senior, Disability and Youth Services Revenue						
Revenue	(32,000)	(27,000)	(9,849)	17,151	-64%	Kid sport grants funding completed for this year . To be corrected as part of the mid year budget review.
Senior, Disability and Youth Services Revenue Total	(32,000)	(27,000)	(9,849)	17,151	-64%	
Senior, Disability and Youth Services Expenditure						
Senior, Disability and Youth Services Expenditure						
Employee Costs	147,326	96,295	69,461	(26,834)	-28%	Variance due to vacant position.
Other Employee Costs	1,200	800	15	(785)	-98%	
Other Expenses	217,600	162,038	52,670	(109,368)	-67%	Timing variance on collaborative grants program and Senior program.
Senior, Disability and Youth Services Expenditure Total	366,126	259,133	122,146	(136,987)	-53%	
Senior, Disability and Youth Serv Indirect Costs						
Senior, Disability and Youth Serv Indirect Costs						
Allocations	53,376	35,832	37,910	2,078	6%	
Community Partnerships Mgmt Admin Alloca	423,705	278,468	205,744	(72,724)	-26%	
Library Occupancy Costs Allocations	4,282	2,927	0	(2,927)	-100%	
Senior, Disability and Youth Serv Indirect Costs Total	481,363	317,227	243,654	(73,573)	-23%	
Senior, Disability and Youth Services Total	815,489	549,360	355,951	(193,409)	-35%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Library Services						
Library Services Revenue						
Revenue	(21,300)	(14,200)	(45,664)	(31,464)	222%	Variance due to accrued revenue for unpaid library debtors.
Library Services Revenue Total	(21,300)	(14,200)	(45,664)	(31,464)	222%	
Library Services Expenditure						
Employee Costs	874,393	569,898	565,698	(4,200)	-1%	
Other Employee Costs	7,510	5,008	6,241	1,233	25%	
Other Expenses	106,550	71,032	57,231	(13,801)	-19%	Made up of various positive variances that are individually immaterial.
Library Services Expenditure Total	988,453	645,938	629,170	(16,768)	-3%	
Library Services Indirect Costs						
Allocations	368,403	247,305	231,177	(16,128)	-7%	
Community Partnerships Mgmt Admin Alloca	121,058	79,561	77,154	(2,407)	-3%	
Library Occupancy Costs Allocations	29,307	20,032	0	(20,032)	-100%	
Library Services Indirect Costs Total	518,768	346,898	308,331	(38,567)	-11%	
Library Services Total	1,485,921	978,636	891,837	(86,799)	-9%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Library Building</u>						
Library Occupancy Costs						
Building Maintenance	89,000	64,238	50,386	(13,852)	-22%	No major maintenance yet required.
Ground Maintenance	0	0	258	258	100%	
Other Expenses	190,408	126,825	110,734	(16,091)	-13%	Made up of various positive variances that are individually immaterial.
Library Occupancy Costs Total	279,408	191,063	161,378	(29,685)	-16%	
Library Indirect Costs						
Allocations	5,010	3,344	3,344	0	0%	
Library Occupancy Costs Recovery	(56,884)	(38,882)	0	38,882	-100%	
Library Indirect Costs Total	(51,874)	(35,538)	3,344	38,882	-109%	
Library Building Total	227,534	155,525	164,722	9,197	6%	
<u>Ranger Services Administration</u>						
Ranger Services Administration Revenue						
Revenue	(2,800)	(1,864)	(1,840)	24	-1%	
Ranger Services Administration Revenue Total	(2,800)	(1,864)	(1,840)	24	-1%	
Ranger Services Administration Expenditure						
Employee Costs	2,299,588	1,505,492	1,567,210	61,718	4%	
Other Employee Costs	44,491	29,656	18,255	(11,401)	-38%	\$6,000 in agency labour costs not required as yet and other favourable variances that are individually immaterial.
Other Expenses	195,800	129,880	122,422	(7,458)	-6%	
Ranger Services Administration Expenditure Total	2,539,879	1,665,028	1,707,886	42,858	3%	
Ranger Services Administration Indirect Costs						
Allocations	(2,537,079)	(1,663,164)	(1,706,046)	(42,882)	3%	
Ranger Services Administration Indirect Costs Total	(2,537,079)	(1,663,164)	(1,706,046)	(42,882)	3%	
Ranger Services Administration Total	0	0	(0)	0		

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Fire Prevention</u>						
Fire Prevention Revenue						
Revenue	(5,000)	(3,336)	0	3,336	-100%	
Fire Prevention Revenue Total	(5,000)	(3,336)	0	3,336	-100%	
Fire Prevention Indirect Costs						
Allocations	32,032	21,156	146,582	125,426	593%	
Fire Prevention Indirect Costs Total	32,032	21,156	146,582	125,426	593%	
Fire Prevention Total	27,032	17,820	146,582	128,762	723%	
<u>Animal Control</u>						
Animal Control Revenue						
Revenue	(103,200)	(68,792)	(68,184)	608	-1%	
Animal Control Revenue Total	(103,200)	(68,792)	(68,184)	608	-1%	
Animal Control Expenditure						
Other Expenses	16,250	10,832	12,289	1,457	13%	
Animal Control Expenditure Total	16,250	10,832	12,289	1,457	13%	
Animal Control Indirect Costs						
Allocations	333,101	219,993	145,041	(74,952)	-34%	
Animal Control Indirect Costs Total	333,101	219,993	145,041	(74,952)	-34%	
Animal Control Total	246,151	162,033	89,146	(72,887)	-45%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Local Laws (Law and Order)</u>						
Local Laws (Law and Order) Revenue						
Revenue	(51,350)	(34,232)	(36,211)	(1,979)	6%	
Local Laws (Law and Order) Revenue Total	(51,350)	(34,232)	(36,211)	(1,979)	6%	
Local Laws (Law and Order) Indirect Costs						
Allocations	487,270	321,809	290,083	(31,726)	-10%	
Local Laws (Law and Order) Indirect Costs Total	487,270	321,809	290,083	(31,726)	-10%	
Local Laws (Law and Order) Total	435,920	287,577	253,871	(33,706)	-12%	
<u>Abandoned Vehicles</u>						
Abandoned Vehicles Revenue						
Revenue	(24,000)	(16,000)	(9,143)	6,857	-43%	
Abandoned Vehicles Revenue Total	(24,000)	(16,000)	(9,143)	6,857	-43%	
Abandoned Vehicles Expenditure						
Other Expenses	31,000	20,664	6,698	(13,966)	-68%	Subscription fees not yet required
Abandoned Vehicles Expenditure Total	31,000	20,664	6,698	(13,966)	-68%	
Abandoned Vehicles Indirect Costs						
Allocations	411,936	272,057	145,041	(127,016)	-47%	
Abandoned Vehicles Indirect Costs Total	411,936	272,057	145,041	(127,016)	-47%	
Abandoned Vehicles Total	418,936	276,721	142,596	(134,125)	-48%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Inspectorial Control</u>						
Inspectorial Control Revenue Revenue	(2,428,920)	(1,624,878)	(1,866,322)	(241,444)	15%	Due to increase in revenue for parking infringements and fines. To be amended in mid year budget review.
Inspectorial Control Revenue Total	(2,428,920)	(1,624,878)	(1,866,322)	(241,444)	15%	
Inspectorial Control Expenditure Other Expenses	1,176,900	908,764	780,106	(128,658)	-14%	Timing variance, \$64,000 on fines lodgement fees, \$38,000 on software licences, \$27,000 on bad debts and \$16,000 not yet required for parking ticket supplies.
Inspectorial Control Expenditure Total	1,176,900	908,764	780,106	(128,658)	-14%	
Inspectorial Control Indirect Costs Allocations	2,457,509	1,623,028	1,692,149	69,121	4%	
Inspectorial Control Indirect Costs Total	2,457,509	1,623,028	1,692,149	69,121	4%	
Inspectorial Control Total	1,205,489	906,914	605,933	(300,981)	-33%	
<u>Car Park Control</u>						
Car Park Control Revenue Revenue	(2,979,830)	(1,990,107)	(1,878,664)	111,443	-6%	
Car Park Control Revenue Total	(2,979,830)	(1,990,107)	(1,878,664)	111,443	-6%	
Car Park Control Expenditure Ground Maintenance	169,830	112,127	103,735	(8,392)	-7%	
Other Expenses	771,933	513,667	533,597	19,930	4%	
Car Park Control Expenditure Total	941,763	625,794	637,332	11,538	2%	
Car Park Control Total	(2,038,067)	(1,364,313)	(1,241,332)	122,981	-9%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Kerbside Parking Control</u>						
Kerbside Parking Control Revenue						
Revenue	(2,683,550)	(1,810,625)	(1,722,783)	87,842	-5%	
Kerbside Parking Control Revenue Total	(2,683,550)	(1,810,625)	(1,722,783)	87,842	-5%	
Kerbside Parking Control Expenditure						
Other Expenses	556,964	374,068	347,206	(26,862)	-7%	Timing variance, \$19,000 armoured security services, \$10,000 collection fees and \$10,000 on leasing cost.
Kerbside Parking Control Expenditure Total	556,964	374,068	347,206	(26,862)	-7%	
Kerbside Parking Control Total	(2,126,586)	(1,436,557)	(1,375,577)	60,980	-4%	
<u>Dog Pound Expenditure</u>						
Dog Pound Expenditure						
Building Maintenance	23,000	21,909	1,432	(20,477)	-93%	No major maintenance yet required.
Dog Pound Expenditure Total	23,000	21,909	1,432	(20,477)	-93%	
Dog Pound Expenditure Total	23,000	21,909	1,432	(20,477)	-93%	
<u>Director Development Services</u>						
Director Development Services Expenditure						
Employee Costs	425,993	278,423	258,768	(19,655)	-7%	
Other Employee Costs	3,290	1,076	512	(564)	-52%	
Other Expenses	3,880	2,497	1,261	(1,236)	-49%	
Director Development Services Expenditure Total	433,163	281,996	260,542	(21,454)	-8%	
Director Development Services Indirect Costs						
Allocations	(433,163)	(281,996)	(260,542)	21,454	-8%	
Director Development Services Indirect Costs Total	(433,163)	(281,996)	(260,542)	21,454	-8%	
Director Development Services Total	0	0	0	(0)	100%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Health Administration and Inspection</u>						
Health Administration and Inspection Revenue						
Revenue	(329,700)	(301,984)	(321,999)	(20,015)	7%	
Health Administration and Inspection Revenue Total	(329,700)	(301,984)	(321,999)	(20,015)	7%	
Health Administration and Inspection Expenditure						
Employee Costs	735,986	481,029	404,746	(76,283)	-16%	Salary budget to be amended in mid year budget review.
Other Employee Costs	24,056	16,304	18,511	2,207	14%	
Other Expenses	110,300	65,392	39,500	(25,892)	-40%	Made up of various positive variances that are individually immaterial.
Health Administration and Inspection Expenditure Total	870,342	562,725	462,756	(99,969)	-18%	
Health Administration and Inspection Indirect Cost						
Allocations	411,412	274,750	239,994	(34,756)	-13%	
Health Administration and Inspection Indirect Cost Total	411,412	274,750	239,994	(34,756)	-13%	
Health Administration and Inspection Total	952,054	535,491	380,751	(154,740)	-29%	
<u>Food Control</u>						
Food Control Revenue						
Revenue	(1,000)	(664)	(91)	573	-86%	
Food Control Revenue Total	(1,000)	(664)	(91)	573	-86%	
Food Control Expenditure						
Other Expenses	20,500	13,164	8,866	(4,298)	-33%	
Food Control Expenditure Total	20,500	13,164	8,866	(4,298)	-33%	
Food Control Total	19,500	12,500	8,775	(3,725)	-30%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Health Clinics						
Health Clinics Revenue						
Revenue	(19,685)	(13,456)	(9,752)	3,704	-28%	
Health Clinics Revenue Total	(19,685)	(13,456)	(9,752)	3,704	-28%	
Health Clinics Expenditure						
Building Maintenance	20,950	16,878	11,254	(5,624)	-33%	
Ground Maintenance	0	0	1,610	1,610	100%	
Other Expenses	65,849	44,066	40,278	(3,788)	-9%	
Health Clinics Expenditure Total	86,799	60,944	53,142	(7,802)	-13%	
Health Clinics Indirect Costs						
Allocations	1,816	1,216	1,080	(136)	-11%	
Health Clinics Indirect Costs Total	1,816	1,216	1,080	(136)	-11%	
Health Clinics Total	68,930	48,704	44,470	(4,234)	-9%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Statutory Planning Services						
Statutory Planning Services Revenue						
Revenue	(374,000)	(252,512)	(495,179)	(242,667)	96%	Revenue of \$141,000 higher than budget estimates for development application fees. Unfavourable variance of \$78k for cash in lieu revenue.
Statutory Planning Services Revenue Total	(374,000)	(252,512)	(495,179)	(242,667)	96%	
Statutory Planning Services Expenditure						
Employee Costs	1,159,866	693,004	923,211	230,207	33%	Redundancy payment of \$130,000. \$37,000 under budgeted for technical officer and \$26,000 for temporary employee costs (relating to vacancies and business requirements)
Other Employee Costs	60,588	33,363	9,248	(24,115)	-72%	\$20,000 in agency labour costs not yet required.
Other Expenses	210,500	132,014	208,274	76,260	58%	Negative variance of \$52,000 due to development application panel expenses incorrectly budgeted and \$24,000 due to legal costs
Statutory Planning Services Expenditure Total	1,430,954	858,381	1,140,732	282,351	33%	
Statutory Planning Services Indirect Costs						
Allocations	507,702	339,069	302,148	(36,921)	-11%	
Statutory Planning Services Indirect Costs Total	507,702	339,069	302,148	(36,921)	-11%	
Statutory Planning Services Total	1,564,656	944,938	947,702	2,764	0%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Compliance Services						
Compliance Services Revenue						
Revenue	(20,750)	(13,830)	(35,806)	(21,976)	159%	Due to court fine of \$21,000.
Compliance Services Revenue Total	(20,750)	(13,830)	(35,806)	(21,976)	159%	
Compliance Services Expenditure						
Employee Costs	380,448	247,387	273,188	25,801	10%	
Other Employee Costs	6,047	4,342	3,737	(605)	-14%	
Other Expenses	57,200	23,292	46,677	23,385	100%	Higher number of prosecutions compared to the previous year
Compliance Services Expenditure Total	443,695	275,021	323,601	48,580	18%	
Compliance Services Indirect Costs						
Allocations	222,133	148,363	136,420	(11,943)	-8%	
Compliance Services Indirect Costs Total	222,133	148,363	136,420	(11,943)	-8%	
Compliance Services Total	645,078	409,554	424,215	14,661	4%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Policy and Place Services</u>						
Policy and Place Services Revenue						
Revenue	(1,600)	(1,064)	(1,271)	(207)	19%	
Policy and Place Services Revenue Total	(1,600)	(1,064)	(1,271)	(207)	19%	
Policy and Place Serv Expenditure						
Employee Costs	943,714	635,452	673,836	38,384	6%	
Other Employee Costs	13,427	9,092	8,992	(100)	-1%	
Other Expenses	844,300	170,036	124,735	(45,301)	-27%	Budget for donations/sponsorship and heritage grants not yet acquitted.
Operating Projects	108,000	53,000	3,659	(49,341)	-93%	Variance due to staff salary cost being incorrectly costed. To be amended in mid year budget review
Policy and Place Serv Expenditure Total	1,909,441	867,580	811,222	(56,358)	-6%	
Policy and Place Services Indirect Cost						
Allocations	515,180	344,080	292,134	(51,946)	-15%	
Policy and Place Services Indirect Cost Total	515,180	344,080	292,134	(51,946)	-15%	
Policy and Place Services Total	2,423,021	1,210,596	1,102,085	(108,511)	-9%	

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NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Building Control</u>						
Building Control Revenue						
Revenue	(236,250)	(162,168)	(242,615)	(80,447)	50%	Increase in building licences revenue, to be adjusted as part of the mid year budget review.
Building Control Revenue Total	(236,250)	(162,168)	(242,615)	(80,447)	50%	
Building Control Expenditure						
Employee Costs	400,838	298,001	286,655	(11,346)	-4%	Variance due to a position was vacant.
Other Employee Costs	16,260	12,504	33,973	21,469	172%	Variance due to agency costs for vacant position.
Other Expenses	37,200	24,964	7,908	(17,056)	-68%	\$10,000 Consultant fees and \$6,000 legal fees not yet required.
Building Control Expenditure Total	454,298	335,469	328,537	(6,932)	-2%	
Building Control Indirect Costs						
Allocations	280,870	187,581	165,518	(22,063)	-12%	
Building Control Indirect Costs Total	280,870	187,581	165,518	(22,063)	-12%	
Building Control Total	498,918	360,882	251,440	(109,442)	-30%	
<u>Director Engineering Expenditure</u>						
Director Engineering Expenditure						
Employee Costs	400,773	261,942	279,662	17,720	7%	Overspend to be adjusted during mid year budget.
Other Employee Costs	13,775	7,530	6,063	(1,467)	-19%	
Other Expenses	59,200	31,550	34,523	2,973	9%	
Director Engineering Expenditure Total	473,748	301,022	320,248	19,226	6%	
Director Engineering Indirect Costs						
Allocations	(473,748)	(301,022)	(320,248)	(19,226)	6%	
Director Engineering Indirect Costs Total	(473,748)	(301,022)	(320,248)	(19,226)	6%	
Director Engineering Expenditure Total	0	0	0	0	100%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Engineering Design Services</u>						
Engineering Design Services Revenue						
Revenue	(8,250)	(1,746)	(5,291)	(3,545)	203%	
Engineering Design Services Revenue Total	(8,250)	(1,746)	(5,291)	(3,545)	203%	
<u>Engineering Design Services Expenditure</u>						
Engineering Design Services Expenditure						
Employee Costs	499,109	326,223	382,886	56,663	17%	Salary of property management employees incorrectly costed, to be adjusted in March 2019.
Other Employee Costs	30,871	16,156	5,361	(10,795)	-67%	Made up of various positive variances that are individually immaterial.
Other Expenses	266,550	136,776	66,893	(69,883)	-51%	Consultants not yet required.
Engineering Design Services Expenditure Total	796,530	479,155	455,139	(24,016)	-5%	
<u>Engineering Design Services Indirect Costs</u>						
Engineering Design Services Indirect Costs						
Allocations	319,392	213,511	170,349	(43,162)	-20%	
Engineering Design Services Indirect Costs Total	319,392	213,511	170,349	(43,162)	-20%	
Engineering Design Services Total	1,107,672	690,920	620,198	(70,722)	-10%	
<u>Bike Station Expenditure</u>						
Bike Station Expenditure						
Other Expenses	8,000	4,000	579	(3,421)	-86%	
Bike Station Expenditure Total	8,000	4,000	579	(3,421)	-86%	
Bike Station Expenditure Total	8,000	4,000	579	(3,421)	-86%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Street Lighting</u>						
Street Lighting Revenue						
Revenue	(23,000)	0	0	0		
Street Lighting Revenue Total	(23,000)	0	0	0		
Street Lighting Expenditure						
Other Expenses	785,000	459,753	403,548	(56,205)	-12%	Timing variance on invoice for electricity.
Street Lighting Expenditure Total	785,000	459,753	403,548	(56,205)	-12%	
Street Lighting Total	762,000	459,753	403,548	(56,205)	-12%	
<u>Underground Power Project</u>						
Underground Power Project Revenue						
Revenue	0	0	(100)	(100)	100%	
Underground Power Project Revenue Total	0	0	(100)	(100)	100%	
Underground Power Project Total	0	0	(100)	(100)	100%	
<u>Bus Shelter</u>						
Bus Shelter Revenue						
Revenue	(59,000)	(25,000)	(40,069)	(15,069)	60%	Increase in revenue due to change in contract.
Bus Shelter Revenue Total	(59,000)	(25,000)	(40,069)	(15,069)	60%	
Bus Shelter Expenditure						
Other Expenses	99,409	64,144	76,133	11,989	19%	Increased depreciation expense due to asset revaluation, adjusted in mid year budget review.
Bus Shelter Expenditure Total	99,409	64,144	76,133	11,989	19%	
Bus Shelter Total	40,409	39,144	36,064	(3,080)	-8%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Parking and Street Name Signs Expenditure</u>						
Parking and Street Name Signs Expenditure						
Other Expenses	86,000	37,457	49,849	12,392	33%	Timing variance on general maintenance.
Parking and Street Name Signs Expenditure Total	86,000	37,457	49,849	12,392	33%	
Parking and Street Name Signs Expenditure Total	86,000	37,457	49,849	12,392	33%	
<u>Crossovers</u>						
Crossovers Expenditure						
Other Expenses	13,000	8,664	8,429	(235)	-3%	
Crossovers Expenditure Total	13,000	8,664	8,429	(235)	-3%	
Crossovers Total	13,000	8,664	8,429	(235)	-3%	
<u>Roads Linemarking Expenditure</u>						
Roads Linemarking Expenditure						
Other Expenses	65,000	33,792	33,360	(432)	-1%	
Roads Linemarking Expenditure Total	65,000	33,792	33,360	(432)	-1%	
Roads Linemarking Expenditure Total	65,000	33,792	33,360	(432)	-1%	
<u>Tree Lighting Leederville Expenditure</u>						
Tree Lighting Leederville Expenditure						
Other Expenses	50,000	0	49,339	49,339	100%	Timing variance on budget phasing.
Tree Lighting Leederville Expenditure Total	50,000	0	49,339	49,339	100%	
Tree Lighting Leederville Expenditure Total	50,000	0	49,339	49,339	100%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Parklets Expenditure</u>						
Parklets Expenditure						
Other Expenses	2,500	1,228	3,408	2,180	178%	
Parklets Expenditure Total	2,500	1,228	3,408	2,180	178%	
Parklets Expenditure Total	2,500	1,228	3,408	2,180	178%	
<u>Environmental Services</u>						
Environmental Services Revenue						
Revenue	(26,000)	(13,000)	(11,680)	1,320	-10%	
Environmental Services Revenue Total	(26,000)	(13,000)	(11,680)	1,320	-10%	
Environmental Services Expenditure						
Employee Costs	89,608	58,567	52,343	(6,224)	-11%	
Other Employee Costs	1,500	750	0	(750)	-100%	
Other Expenses	225,730	134,624	135,509	885	1%	
Environmental Services Expenditure Total	316,838	193,941	187,852	(6,089)	-3%	
Environmental Services Indirect Costs						
Allocations	37,173	24,963	25,513	550	2%	
Environmental Services Indirect Costs Total	37,173	24,963	25,513	550	2%	
Environmental Services Total	328,011	205,904	201,684	(4,220)	-2%	

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NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Property Management Administration</u>						
Property Management Administration Revenue						
Revenue	(2,000)	(1,336)	(1,453)	(117)	9%	
Property Management Administration Revenue Total	(2,000)	(1,336)	(1,453)	(117)	9%	
Property Management Administration Expenditure						
Employee Costs	263,541	172,253	134,889	(37,364)	-22%	Salary incorrectly costed to Engineering Design, to be adjusted in March 2019.
Other Employee Costs	5,534	3,688	3,333	(355)	-10%	
Other Expenses	44,102	29,392	27,565	(1,827)	-6%	
Property Management Administration Expenditure Total	313,177	205,333	165,786	(39,547)	-19%	
Property Management Administration Indirect Costs						
Allocations	155,001	103,513	93,560	(9,953)	-10%	
Property Management Administration Indirect Costs Total	155,001	103,513	93,560	(9,953)	-10%	
Property Management Administration Total	466,178	307,510	257,894	(49,616)	-16%	
<u>Civic Centre Building</u>						
Civic Centre Building Expenditure						
Building Maintenance	178,900	121,131	136,361	15,230	13%	Timing variance.
Ground Maintenance	58,900	39,264	20,470	(18,794)	-48%	No major maintenance yet required.
Other Expenses	713,873	464,164	541,008	76,844	17%	\$74,000 over allocated as depreciation expense due to revaluation of assets. Depreciation adjusted as part of the mid year budget review.
Civic Centre Building Expenditure Total	951,673	624,559	697,839	73,280	12%	
Civic Centre Building Indirect Costs						
Allocations	(1,506,875)	(994,695)	(697,839)	296,856	-30%	
Civic Centre Building Indirect Costs Total	(1,506,875)	(994,695)	(697,839)	296,856	-30%	
Civic Centre Building Total	(555,202)	(370,136)	0	370,136	-100%	

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NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Child Care Centres and Play Groups</u>						
Child Care Centres and Play Groups Revenue						
Revenue	(18,757)	(12,504)	(5,268)	7,236	-58%	
Child Care Centres and Play Groups Revenue Total	(18,757)	(12,504)	(5,268)	7,236	-58%	
Child Care Centres and Play Groups Expenditure						
Building Maintenance	8,800	5,267	3,929	(1,338)	-25%	
Ground Maintenance	0	0	2,025	2,025	100%	
Other Expenses	44,739	29,816	31,259	1,443	5%	
Child Care Centres and Play Groups Expenditure Total	53,539	35,083	37,213	2,130	6%	
Child Care Centres and Play Groups Indirect Costs						
Allocations	1,999	1,328	1,328	0	0%	
Child Care Centres and Play Groups Indirect Costs Total	1,999	1,328	1,328	0	0%	
Child Care Centres and Play Groups Total	36,781	23,907	33,274	9,367	39%	
<u>Pre Schools and Kindergartens</u>						
Pre Schools and Kindergartens Revenue						
Revenue	(53,685)	(35,792)	(26,661)	9,131	-26%	
Pre Schools and Kindergartens Revenue Total	(53,685)	(35,792)	(26,661)	9,131	-26%	
Pre Schools and Kindergartens Expenditure						
Building Maintenance	8,625	4,313	4,213	(100)	-2%	
Ground Maintenance	350	232	0	(232)	-100%	
Other Expenses	50,945	33,960	32,374	(1,586)	-5%	
Pre Schools and Kindergartens Expenditure Total	59,920	38,505	36,587	(1,918)	-5%	
Pre Schools and Kindergartens Indirect Costs						
Allocations	1,468	984	984	0	0%	
Pre Schools and Kindergartens Indirect Costs Total	1,468	984	984	0	0%	
Pre Schools and Kindergartens Total	7,703	3,697	10,910	7,213	195%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Community and Welfare Centres</u>						
Community and Welfare Centres Revenue						
Revenue	(91,673)	(61,128)	(45,460)	15,668	-26%	Timing variance of \$12,000 for recouping maintenance costs.
Community and Welfare Centres Revenue Total	(91,673)	(61,128)	(45,460)	15,668	-26%	
Community and Welfare Centres Expenditure						
Building Maintenance	31,350	19,176	21,502	2,326	12%	
Ground Maintenance	9,250	6,168	2,000	(4,168)	-68%	
Other Expenses	224,384	166,248	160,797	(5,451)	-3%	
Community and Welfare Centres Expenditure Total	264,984	191,592	184,299	(7,293)	-4%	
Community and Welfare Centres Indirect Costs						
Allocations	6,596	4,400	4,400	0	0%	
Community and Welfare Centres Indirect Costs Total	6,596	4,400	4,400	0	0%	
Community and Welfare Centres Total	179,907	134,864	143,239	8,375	6%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Department of Sports and Recreation Building</u>						
Dept of Sports and Recreation Building Revenue						
Revenue	(727,091)	(544,922)	(486,914)	58,008	-11%	Timing variance of \$58,000 for lease and rental income.
Dept of Sports and Recreation Building Revenue Total	(727,091)	(544,922)	(486,914)	58,008	-11%	
Dept of Sports and Recreation Building Expenditure						
Building Maintenance	144,550	114,908	92,363	(22,545)	-20%	Lower reactive maintenance expended relative to budget.
Ground Maintenance	10,200	6,800	5,125	(1,675)	-25%	
Other Expenses	663,175	388,714	420,360	31,646	8%	
Dept of Sports and Recreation Building Expenditure Total	817,925	510,422	517,848	7,426	1%	
Dept of Sports and Recreation Building Indirect Costs						
Allocations	11,521	7,680	7,680	0	0%	
Dept of Sports and Recreation Building Indirect Costs Total	11,521	7,680	7,680	0	0%	
Department of Sports and Recreation Building Total	102,355	(26,820)	38,614	65,434	-244%	
<u>nib Stadium</u>						
nib Stadium Revenue						
Revenue	(27,150)	(27,150)	(27,409)	(259)	1%	
nib Stadium Revenue Total	(27,150)	(27,150)	(27,409)	(259)	1%	
nib Stadium Expenditure						
Other Expenses	17,800	11,864	11,890	26	0%	
nib Stadium Expenditure Total	17,800	11,864	11,890	26	0%	
nib Stadium Total	(9,350)	(15,286)	(15,519)	(233)	2%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Leederville Oval						
Leederville Oval Revenue						
Revenue	(490,591)	(193,572)	(94,524)	99,048	-51%	Year to date budgeted income is overstated by \$100,000 and total budgeted amount for the year is overstated by \$200,000
Leederville Oval Revenue Total	(490,591)	(193,572)	(94,524)	99,048	-51%	
Leederville Oval Expenditure						
Building Maintenance	36,100	23,675	23,084	(591)	-2%	
Ground Maintenance	100,000	61,879	67,384	5,505	9%	
Other Expenses	453,822	302,552	298,785	(3,767)	-1%	
Leederville Oval Expenditure Total	589,922	388,106	389,253	1,147	0%	
Leederville Oval Indirect Costs						
Allocations	10,969	7,312	7,312	0	0%	
Leederville Oval Indirect Costs Total	10,969	7,312	7,312	0	0%	
Leederville Oval Total	110,300	201,846	302,040	100,194	50%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Loftus Centre						
Loftus Centre Revenue						
Revenue	(664,125)	(436,613)	(432,819)	3,794	-1%	
Loftus Centre Revenue Total	(664,125)	(436,613)	(432,819)	3,794	-1%	
Loftus Centre Expenditure						
Building Maintenance	97,100	65,523	80,060	14,537	22%	Timing variance.
Ground Maintenance	28,900	19,264	17,139	(2,125)	-11%	
Other Expenses	896,912	566,063	582,118	16,055	3%	
Operating Projects	140,000	140,000	0	(140,000)	-100%	Painting project is yet to commence.
Loftus Centre Expenditure Total	1,162,912	790,850	679,317	(111,533)	-14%	
Loftus Centre Indirect Costs						
Allocations	20,044	13,360	13,360	0	0%	
Loftus Centre Indirect Costs Total	20,044	13,360	13,360	0	0%	
Loftus Centre Total	518,831	367,597	259,859	(107,738)	-29%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Public Halls						
Public Halls Revenue						
Revenue	(163,125)	(83,900)	(104,402)	(20,502)	24%	Revenue higher than budget estimates due to higher demand.
Public Halls Revenue Total	(163,125)	(83,900)	(104,402)	(20,502)	24%	
Public Halls Expenditure						
Building Maintenance	140,000	98,529	71,907	(26,622)	-27%	Lower reactive maintenance expended relative to budget.
Ground Maintenance	2,500	1,250	0	(1,250)	-100%	
Other Expenses	233,556	155,863	144,497	(11,366)	-7%	
Operating Projects	8,000	8,000	0	(8,000)	-100%	
Public Halls Expenditure Total	384,056	263,642	216,404	(47,238)	-18%	
Public Halls Indirect Costs						
Allocations	5,304	3,536	3,536	0	0%	
Public Halls Indirect Costs Total	5,304	3,536	3,536	0	0%	
Public Halls Total	226,235	183,278	115,537	(67,741)	-37%	

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	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Reserves Pavilions and Facilities						
Reserves Pavilions and Facilities Revenue						
Revenue	(80,390)	(41,670)	(50,862)	(9,192)	22%	
Reserves Pavilions and Facilities Revenue Total	(80,390)	(41,670)	(50,862)	(9,192)	22%	
Reserves Pavilions and Facilities Expenditure						
Building Maintenance	404,705	266,960	209,834	(57,126)	-21%	Lower reactive maintenance expended relative to budget.
Ground Maintenance	5,500	2,750	0	(2,750)	-100%	
Other Expenses	301,348	200,928	207,923	6,995	3%	
Operating Projects	53,000	53,000	3,026	(49,974)	-94%	Timing variance on demolition of Beatty park pavilion and Loton park toilets.
Reserves Pavilions and Facilities Expenditure Total	764,553	523,638	420,783	(102,855)	-20%	
Reserves Pavilions and Facilities Indirect Costs						
Allocations	6,828	4,552	4,552	0	0%	
Reserves Pavilions and Facilities Indirect Costs Total	6,828	4,552	4,552	0	0%	
Reserves Pavilions and Facilities Total	690,991	486,520	374,473	(112,047)	-23%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Sporting Clubs Buildings</u>						
Sporting Clubs Buildings Revenue						
Revenue	(174,590)	(116,779)	(62,947)	53,832	-46%	Timing variance on maintenance and lease agreement.
Sporting Clubs Buildings Revenue Total	(174,590)	(116,779)	(62,947)	53,832	-46%	
Sporting Clubs Buildings Expenditure						
Building Maintenance	54,050	31,189	26,376	(4,813)	-15%	
Ground Maintenance	2,000	1,000	0	(1,000)	-100%	
Other Expenses	760,513	526,869	538,655	11,786	2%	
Operating Projects	40,000	40,000	0	(40,000)	-100%	Timing variance on demolition of Litis stadium.
Sporting Clubs Buildings Expenditure Total	856,563	599,058	565,031	(34,027)	-6%	
Sporting Clubs Buildings Indirect Costs						
Allocations	25,797	17,208	17,208	0	0%	
Sporting Clubs Buildings Indirect Costs Total	25,797	17,208	17,208	0	0%	
Sporting Clubs Buildings Total	707,770	499,487	519,292	19,805	4%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Parks and Reserves Administration</u>						
Parks and Reserves Administration Revenue						
Revenue	(3,200)	(2,136)	(1,997)	139	-7%	
Parks and Reserves Administration Revenue Total	(3,200)	(2,136)	(1,997)	139	-7%	
Parks and Reserves Administration Expenditure						
Employee Costs	1,094,817	715,717	671,404	(44,313)	-6%	Timing variance on wages.
Other Employee Costs	56,025	37,360	35,703	(1,657)	-4%	
Other Expenses	165,800	92,188	48,899	(43,289)	-47%	\$10,000 consultants cost not yet required, \$30,000 lower depreciation after revaluation of infrastructure assets, adjusted in mid year budget review and other favourable variances that are individually immaterial.
Parks and Reserves Administration Expenditure Total	1,316,642	845,265	756,005	(89,260)	-11%	
Parks and Reserves Administration Indirect Costs						
Allocations	1,292,123	865,097	742,350	(122,748)	-14%	
On Costs Recovery	(1,377,619)	(948,960)	(885,188)	63,772	-7%	
Parks and Reserves Administration Indirect Costs Total	(85,496)	(83,863)	(142,839)	(58,976)	70%	
Parks and Reserves Administration Total	1,227,946	759,266	611,169	(148,097)	-20%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Parks and Reserves</u>						
Parks and Reserves Revenue						
Revenue	(61,550)	(38,860)	(31,352)	7,508	-19%	
Parks and Reserves Revenue Total	(61,550)	(38,860)	(31,352)	7,508	-19%	
Parks and Reserves Expenditure						
Ground Maintenance	2,097,100	1,445,869	1,595,702	149,833	10%	Timing variance.
Other Expenses	808,960	539,264	462,412	(76,852)	-14%	\$77,000 lower depreciation after revaluation of infrastructure assets, adjusted as part of the mid year budget review.
Parks and Reserves Expenditure Total	2,906,060	1,985,133	2,058,114	72,981	4%	
Parks and Reserves Indirect Costs						
Allocations	299	200	200	0	0%	
Parks and Reserves Indirect Costs Total	299	200	200	0	0%	
Parks and Reserves Total	2,844,809	1,946,473	2,026,962	80,489	4%	
<u>Sporting Grounds</u>						
Sporting Grounds Revenue						
Revenue	(64,050)	(32,024)	(43,944)	(11,920)	37%	Revenue higher than budget estimates due to higher demand.
Sporting Grounds Revenue Total	(64,050)	(32,024)	(43,944)	(11,920)	37%	
Sporting Grounds Expenditure						
Ground Maintenance	1,159,500	773,623	754,861	(18,762)	-2%	
Other Expenses	543,854	362,568	375,621	13,053	4%	
Sporting Grounds Expenditure Total	1,703,354	1,136,191	1,130,481	(5,710)	-1%	
Sporting Grounds Total	1,639,304	1,104,167	1,086,537	(17,630)	-2%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Feb.19 \$	YTD Actual Feb.19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Road Reserves Expenditure</u>						
Road Reserves Expenditure						
Ground Maintenance	407,550	283,944	282,774	(1,170)	0%	
Other Expenses	14,010	9,336	10,532	1,196	13%	
Road Reserves Expenditure Total	421,560	293,280	293,306	26	0%	
<hr/>						
Road Reserves Expenditure Total	421,560	293,280	293,306	26	0%	
<u>Parks Other</u>						
Parks Other Revenue						
Revenue	(2,000)	(2,000)	(1,224)	776	-39%	
Parks Other Revenue Total	(2,000)	(2,000)	(1,224)	776	-39%	
Parks Other Expenditure						
Other Expenses	2,111,420	1,643,400	1,481,293	(162,107)	-10%	Timing variance on street trees contractors.
Money/Monger Street Trees Surgery	10,000	10,000	14,880	4,880	49%	
Parks Other Expenditure Total	2,121,420	1,653,400	1,496,173	(157,227)	-10%	
<hr/>						
Parks Other Total	2,119,420	1,651,400	1,494,948	(156,452)	-9%	

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Processable Waste Collection</u>						
Processable Waste Collection Revenue						
Revenue	(327,339)	(237,779)	(310,276)	(72,497)	30%	Additional rubbish services revenue.
Processable Waste Collection Revenue Total	(327,339)	(237,779)	(310,276)	(72,497)	30%	
Processable Waste Collection Expenditure						
Employee Costs	854,740	559,101	535,681	(23,420)	-4%	
Other Employee Costs	13,907	8,436	6,416	(2,020)	-24%	
Other Expenses	4,222,765	2,123,058	2,436,804	313,746	15%	Timing variance on tipping and labour costs.
Processable Waste Collection Expenditure Total	5,091,412	2,690,595	2,978,901	288,306	11%	
Processable Waste Collection Indirect Costs						
Allocations	733,360	491,008	447,147	(43,861)	-9%	
On Costs Recovery	(630,519)	(435,254)	(462,481)	(27,227)	6%	
Processable Waste Collection Indirect Costs Total	102,841	55,754	(15,334)	(71,088)	-128%	
Processable Waste Collection Total	4,866,914	2,508,570	2,653,291	144,721	6%	
<u>Other Waste Services</u>						
Other Waste Services Revenue						
Revenue	(4,500)	(2,250)	(3,848)	(1,598)	71%	
Other Waste Services Revenue Total	(4,500)	(2,250)	(3,848)	(1,598)	71%	
Other Waste Services Expenditure						
Other Expenses	677,550	226,482	210,352	(16,130)	-7%	Timing variance for \$7,000 waste management programs and \$11,000 general maintenance.
Other Waste Services Expenditure Total	677,550	226,482	210,352	(16,130)	-7%	
Other Waste Services Total	673,050	224,232	206,504	(17,728)	-8%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Recycling Expenditure						
Recycling Expenditure	915,000	546,835	445,608	(101,227)	-19%	Timing variance.
Recycling Expenditure Total	915,000	546,835	445,608	(101,227)	-19%	
Public Works Overhead						
Public Works Overhead Revenue						
Revenue	(48,700)	(32,464)	(102,662)	(70,198)	216%	Fuel tax credit was under claimed for past four years.
Public Works Overhead Revenue Total	(48,700)	(32,464)	(102,662)	(70,198)	216%	
Public Works Overhead Expenditure						
Employee Costs	315,663	206,366	273,126	66,760	32%	Timing variance on salaries.
Other Employee Costs	36,784	24,108	23,014	(1,094)	-5%	
Other Expenses	33,000	18,604	24,704	6,100	33%	
Public Works Overhead Expenditure Total	385,447	249,078	320,845	71,767	29%	
Public Works Overhead Indirect Costs						
Allocations	474,070	317,400	332,350	14,950	5%	
On Costs Recovery	(483,911)	(330,618)	(339,980)	(9,362)	3%	
Public Works Overhead Indirect Costs Total	(9,841)	(13,218)	(7,631)	5,587	-42%	
Public Works Overhead Total	326,906	203,396	210,552	7,156	4%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Plant Operating</u>						
Plant Operating Expenditure						
Other Expenses	1,669,270	1,069,705	971,037	(98,668)	-9%	\$70,000 favourable variance in parts and repairs.
Plant Operating Expenditure Total	1,669,270	1,069,705	971,037	(98,668)	-9%	
Plant Operating Indirect Costs						
Allocations	(1,375,622)	(896,973)	(832,897)	64,076	-7%	
Plant Operating Indirect Costs Total	(1,375,622)	(896,973)	(832,897)	64,076	-7%	
Plant Operating Total	293,648	172,732	138,139	(34,593)	-20%	
<u>Recoverable Works</u>						
Recoverable Works Revenue						
Revenue	(100,000)	(50,000)	(8,027)	41,973	-84%	No major recoverable works carried out.
Recoverable Works Revenue Total	(100,000)	(50,000)	(8,027)	41,973	-84%	
Recoverable Works Expenditure						
Other Expenses	50,000	25,000	10,284	(14,717)	-59%	No major recoverable works carried out.
Recoverable Works Expenditure Total	50,000	25,000	10,284	(14,717)	-59%	
Recoverable Works Total	(50,000)	(25,000)	2,256	27,256	-109%	
<u>Drainage Expenditure</u>						
Drainage Expenditure						
Other Expenses	338,022	213,427	227,700	14,273	7%	Timing variance on general maintenance.
Drainage Expenditure Total	338,022	213,427	227,700	14,273	7%	
Drainage Expenditure Total	338,022	213,427	227,700	14,273	7%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Feb.19 \$	YTD Actual Feb.19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Footpaths/Cycleways Expenditure</u>						
Footpaths/Cycleways Expenditure						
Other Expenses	915,914	591,881	630,455	38,574	7%	Timing variance on general maintenance.
Footpaths/Cycleways Expenditure Total	915,914	591,881	630,455	38,574	7%	
Footpaths/Cycleways Expenditure Total	915,914	591,881	630,455	38,574	7%	
<u>Rights of Way Expenditure</u>						
Rights of Way Expenditure						
Other Expenses	220,510	147,155	156,359	9,204	6%	
Rights of Way Expenditure Total	220,510	147,155	156,359	9,204	6%	
Rights of Way Expenditure Total	220,510	147,155	156,359	9,204	6%	
<u>Roads Expenditure</u>						
Roads Expenditure						
Other Expenses	2,090,709	1,391,992	2,013,273	621,281	45%	\$634,000 higher depreciation expense due to revaluation of assets, adjusted as part of the mid year budget review.
Roads Expenditure Total	2,090,709	1,391,992	2,013,273	621,281	45%	
Roads Expenditure Total	2,090,709	1,391,992	2,013,273	621,281	45%	
<u>Street Cleaning Expenditure</u>						
Street Cleaning Expenditure						
Other Expenses	747,500	494,443	446,413	(48,031)	-10%	
Street Cleaning Expenditure Total	747,500	494,443	446,413	(48,031)	-10%	
Street Cleaning Expenditure Total	747,500	494,443	446,413	(48,031)	-10%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Traffic Control for Roadworks Expenditure</u>						
Traffic Control for Roadworks Expenditure						
Other Expenses	166,000	68,675	37,455	(31,220)	-45%	Timing variance on general maintenance.
Traffic Control for Roadworks Expenditure Total	166,000	68,675	37,455	(31,220)	-45%	
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Traffic Control for Roadworks Expenditure Total	166,000	68,675	37,455	(31,220)	-45%	
<u>Roadwork Signs and Barricades Expenditure</u>						
Roadwork Signs and Barricades Expenditure						
Other Expenses	500	379	0	(379)	-100%	
Roadwork Signs and Barricades Expenditure Total	500	379	0	(379)	-100%	
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Roadwork Signs and Barricades Expenditure Total	500	379	0	(379)	-100%	
<u>Sump Expenditure</u>						
Sump Expenditure						
Other Expenses	0	0	254	254	100%	
Sump Expenditure Total	0	0	254	254	100%	
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Sump Expenditure Total	0	0	254	254	100%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 28 FEBRUARY 2019

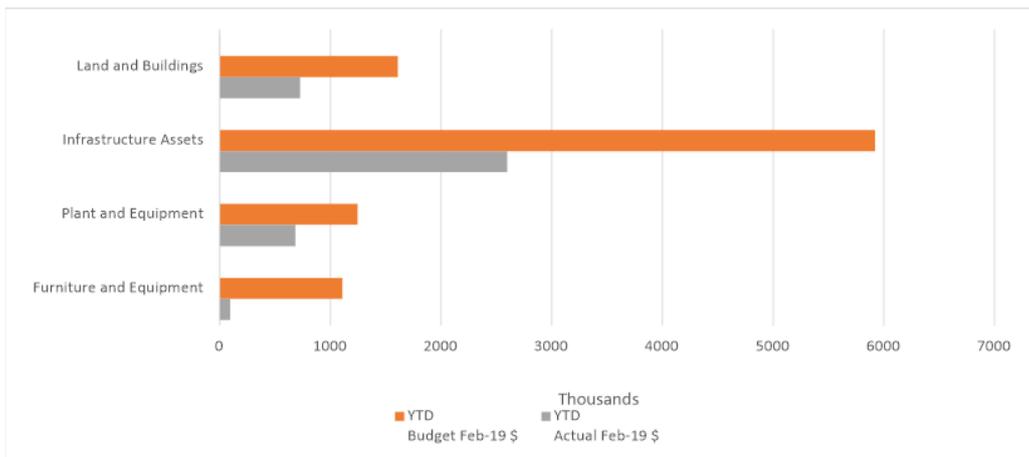


	Current Budget 2018/19 \$	YTD Budget Feb-19 \$	YTD Actual Feb-19 \$	YTD Variance \$	Variance %	Variance Commentary
Works Depot						
Works Depot Expenditure						
Employee Costs	226,886	148,288	116,823	(31,465)	-21%	Timing variance on salaries.
Other Employee Costs	3,000	2,000	1,181	(819)	-41%	
Other Expenses	9,750	6,209	6,346	137	2%	
Works Depot Expenditure Total	239,636	156,497	124,350	(32,147)	-21%	
Works Depot Indirect Costs						
Allocations	(239,636)	(156,497)	(124,350)	32,147	-21%	
Works Depot Indirect Costs Total	(239,636)	(156,497)	(124,350)	32,147	-21%	
Works Depot Total	0	0	0	0	100%	
Works Depot Revenue						
Works Depot Revenue						
Revenue	0	0	0	0		
Works Depot Revenue Total	0	0	0	0		
Works Depot Revenue Total	0	0	0	0		
Depot Building						
Depot Occupancy Costs						
Building Maintenance	101,350	60,375	73,779	13,404	22%	
Ground Maintenance	5,100	3,764	11,434	7,670	204%	
Other Expenses	243,103	170,550	173,375	2,825	2%	
Depot Occupancy Costs Total	349,553	234,689	258,588	23,899	10%	
Depot Indirect Costs						
Allocations	(349,553)	(234,689)	(258,588)	(23,899)	10%	
Depot Indirect Costs Total	(349,553)	(234,689)	(258,588)	(23,899)	10%	
Depot Building Total	0	0	(0)	(0)	100%	
Net Operating	2,722,986	(11,521,483)	(12,070,849)	(549,366)	5%	

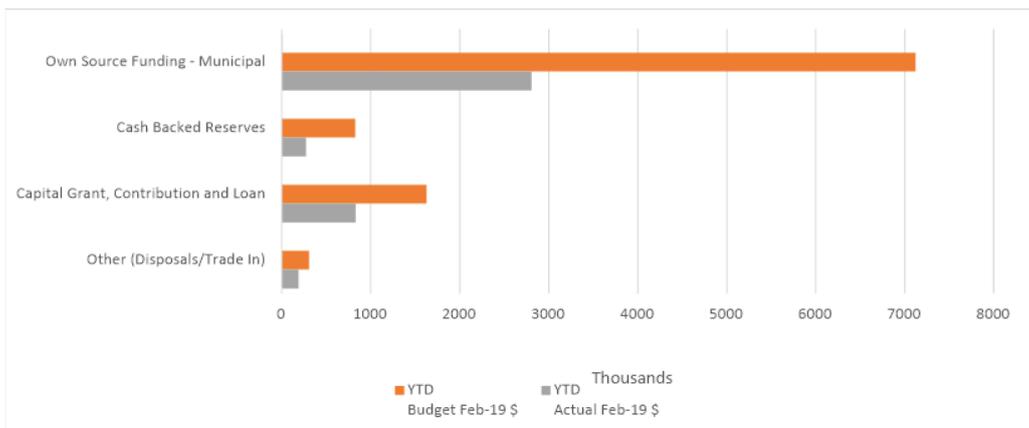
**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
AS AT 28 FEBRUARY 2019**



CAPITAL EXPENDITURE	Current Budget	YTD Budget	YTD Actual	YTD Variance	Variance
	2018/19 \$	Feb-19 \$	Feb-19 \$	\$	%
Land and Buildings	2,663,391	1,609,754	727,298	(882,456)	-55%
Infrastructure Assets	7,592,643	5,921,808	2,596,418	(3,325,390)	-56%
Plant and Equipment	2,949,925	1,245,133	683,898	(561,235)	-45%
Furniture and Equipment	1,217,958	1,107,958	95,820	(1,012,138)	-91%
Total	14,423,917	9,884,653	4,103,434	(5,781,219)	-58%



FUNDING	Current Budget	YTD Budget	YTD Actual	YTD Variance	Variance
	2018/19 \$	Feb-19 \$	Feb-19 \$	\$	%
Own Source Funding - Municipal	10,465,323	7,123,363	2,806,697	(4,316,666)	-61%
Cash Backed Reserves	1,605,763	826,763	274,714	(552,049)	-67%
Capital Grant, Contribution and Loan	1,872,868	1,627,564	832,728	(794,836)	-49%
Other (Disposals/Trade In)	479,963	306,963	189,295	(117,668)	-38%
Total	14,423,917	9,884,653	4,103,434	(5,781,219)	-58%



CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
AS AT 28 FEBRUARY 2019



	Current Budget 2018/19	YTD Budget 2018/19	YTD Actual 2018/19	YTD Variance	Variance	Commentary
LAND & BUILDING ASSETS						
ADMINISTRATION & CIVIC CENTRE						
Administration and Civic Centre - Workforce Accommodation Upgrade/Renewal	120,000	120,000	101,390	(18,611)	-16%	Work in progress.
BEATTY PARK LEISURE CENTRE						
Beatty Park Leisure Centre - Risk Renewals	690,715	240,715	51,265	(189,450)	-79%	On going project, to be completed by June 2019.
Beatty Park Leisure Centre - Plumbing Compliance	60,000	60,000	66,746	6,746	11%	
Beatty Park Leisure Centre - Remedial Works	66,871	66,871	60,831	(6,040)	-9%	
Beatty Park Leisure Centre - Changeroom Tiles Replacement	0	0	2,970	2,970	0%	
DEPARTMENT OF SPORTS AND RECREATION						
Carpet Replacement - DSR □	150,000	150,000	1,000	(149,000)	-99%	Project to commence in April 2019.
LOFTUS RECREATION CENTRE						
Loftus Centre Stormwater Infrastructure Renewal	10,000	10,000	5,742	(4,258)	-43%	Work in progress.
Renewal of ceiling fabric and upgrade of lights throughout centre	99,092	99,092	108,792	9,700	10%	
Refrigerated A/C Plant Renewal	3,159	3,159	3,159	0	0%	
LEEDERVILLE OVAL						
Leederville Oval - Miscellaneous Structural Renewal	60,000	60,000	0	(60,000)	-100%	Project to commence later than expected.
Carpet Replacement - Leederville Oval Buildings (East Perth Football	30,000	30,000	0	(30,000)	-100%	Project to commence in April 2019.
WORKS DEPOT						
Depot - Resurfacing and Reconstruction of Front Bin Bays	75,000	0	0	0	0%	

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
AS AT 28 FEBRUARY 2019



	Current Budget	YTD Budget	YTD Actual	YTD Variance	Variance	Variance Commentary
	2018/19	2018/19	2018/19			
MISCELLANEOUS						
Braithwaite Park public toilet block upgrade and refurbishment	99,512	99,512	99,111	(401)	0%	
Mens Shed - Macerator Sewer Upgrade	46,200	46,200	34,862	(11,338)	-25%	Work completed, awaiting invoice from supplier.
Child Health Centres - Yield Up to Lease Renewal. Leederville Child Health Clinic	17,500	0	10,963	10,963	100%	
North Perth Main Hall - A/C New	100,000	0	46,375	46,375	100%	Work in progress.
North Perth Bowling Club - Timber Floor Renewal	15,000	0	19,837	19,837	100%	Works completed
Miscellaneous Building Renewal	50,000	35,000	30,976	(4,024)	-11%	
Mt Hawthorn Community Centre - Hub Upgrade	320,637	15,000	11,798	(3,202)	-21%	
Loton Park Tennis Club - Compliance and Structure Renewal	20,000	20,000	0	(20,000)	-100%	Works to commence in March 2019.
Sports Club - Forrest Park Croquet Ceiling and Lighting Renewal	80,000	80,000	3,500	(76,500)	-96%	Works to commence in March 2019.
Solar Photovoltaic Panel System Installation - Library	107,000	101,250	0	(101,250)	-100%	Works to commence in March 2019.
Solar Photovoltaic Panel System Installation - Beatty Park	107,000	101,250	5,738	(95,513)	-94%	Work commenced, to be completed by June 2019.
Solar Photovoltaic Panel System Installation - Administration and Civic Centre	107,000	101,250	3,443	(97,808)	-97%	Work commenced, to be completed by June 2019.
Solar Photovoltaic Panel System Installation - Depot	107,000	101,250	0	(101,250)	-100%	Works to commence in March 2019.
Library - Reception Desk Fit-Out Renewal	35,000	35,000	0	(35,000)	-100%	Works to commence in March 2019.
Airconditioner Renewal Program	25,000	25,000	0	(25,000)	-100%	Project to commence later than expected.
Woodville Reserve - Power upgrade	9,205	9,205	9,424	219	2%	
FOR LAND & BUILDING ASSETS	2,663,391	1,609,754	727,298	(882,456)	-55%	

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
AS AT 28 FEBRUARY 2019



	Current Budget 2018/19	YTD Budget 2018/19	YTD Actual 2018/19	YTD Variance	Variance	Commentary
INFRASTRUCTURE ASSETS						
TRAFFIC MANAGEMENT						
Improvements at Vincent/Oxford Streets	5,500	5,500	0	(5,500)	-100%	
Intersections at Bourke and Loftus Streets	33,955	33,955	33,602	(353)	-1%	
Improved pedestrian crossings at signalised intersections	230,000	230,000	0	(230,000)	-100%	Awaiting Main Roads WA approval, budget adjusted in mid year budget review.
40kph area wide speed zone trial	150,000	75,000	21,598	(53,402)	-71%	Works commenced, to be completed by June 2019.
Intersection Modifications Scarborough Beach Road, Green, Main and Brady Streets	30,000	30,000	0	(30,000)	-100%	Works commenced in February 2019, in conjunction with City of Stirling.
Retractable Bollards Leederville Town Centre	60,000	60,000	0	(60,000)	-100%	Works to be carried out in conjunction with Oxford/Newcastle street shared space project.
Miscellaneous Traffic Management Requests	80,000	60,000	36,705	(23,295)	-39%	Work in progress.
Safety Balustrade Beaufort Street, Highgate	15,000	15,000	4,066	(10,934)	-73%	Works completed, surplus reallocated in mid year budget review.
Signalised Pedestrian Crossings Program	250,000	250,000	3,100	(246,900)	-99%	Main Road WA has appointed contractor, to be completed by June 2019.
BLACK SPOT PROGRAM						
Newcastle and Palmerston Streets	40,000	40,000	0	(40,000)	-100%	Project withdrawn in mid year budget review, to be resubmitted in FY2019-20.
Ruby and Fitzgerald Streets	10,626	10,626	10,150	(476)	-4%	
Intersection Lincoln and Wright Streets Roundabout	150,000	150,000	1,000	(149,000)	-99%	Major works to commence in April 2019.
STREETSCAPE IMPROVEMENTS						
Greening (Streetscapes)	335,268	260,000	134,498	(125,502)	-48%	On-going project to be completed by June 2019.
North Perth Public Open Space	718,744	718,744	169,681	(549,063)	-76%	Works commenced, to be completed by June 2019.
Oxford street/Newcastle street shared space	310,000	153,333	50,365	(102,968)	-67%	On-going project to be completed by June 2019.
Planned Fitzgerald Street Upgrades	15,000	15,000	5,624	(9,376)	-63%	
Streetscape Improvements/Place Making - Miscellaneous Renewals	30,000	20,000	24,746	4,746	24%	Project ahead of schedule.

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
AS AT 28 FEBRUARY 2019



	Current Budget	YTD Budget	YTD Actual	YTD Variance	Variance	Variance Commentary
	2018/19	2018/19	2018/19			
ROADWORKS - LOCAL ROADS PROGRAM						
Cleaver St - Carr St - Roundabout	52,283	52,283	49,913	(2,370)	-5%	
Norfolk Street - Vincent St to Chelmsford Rd	49	49	49	0	0%	
Hutt Street - Grosvenor Rd to Raglan Rd	1,003	1,003	1,003	(0)	0%	
Summers Street - Joel to River	67,000	67,000	12,214	(54,786)	-82%	Remainder work deferred due to Western Power conducting works.
Magnolia Street - Farmer to Waugh	60,000	60,000	49,836	(10,164)	-17%	Work in progress.
Mignonette Street - Farmer to Waugh	60,000	60,000	49,986	(10,014)	-17%	Work in progress.
Marian Street - Oxford to Scott	90,779	90,779	76,150	(14,629)	-16%	Work in progress.
Rae Street - Marian to Tennyson	68,000	68,000	61,474	(6,526)	-10%	
Bondi Street - Scar Bch Rd to Merredin	22,500	22,500	24,545	2,045	9%	
Brentham St - Slow point near school to Namatjira	131,000	131,000	99,257	(31,743)	-24%	Work in progress.
Elven Street - Richmond to Emmerson	17,500	17,500	13,261	(4,239)	-24%	
Curtis Street - Walcott to Harold	30,000	30,000	20,848	(9,152)	-31%	Works complete, surplus adjusted in mid year budget review.
Cleaver Street - Carr to Newcasatle	18,000	18,000	24,395	6,395	36%	
ROADWORKS - REHABILITATION (MRRG PROGRAM)						
Beaufort/Brisbane Street Intersection Improvements	137,779	137,779	0	(137,779)	-100%	Works to commence in May 2019.
Brisbane Street - Beaufort to William Street	134,214	134,214	0	(134,214)	-100%	Works to commence in May 2019.
Beaufort Street - Brisbane to Parry Street	51,043	51,043	0	(51,043)	-100%	Works to commence in May 2019.
Bulwer Street, Lord Street to Brisbane Street	156,600	132,000	98,091	(33,909)	-26%	Major works complete, line marking pending.
Newcastle Street, Loftus Street to Charles Street	226,600	132,000	43,400	(88,600)	-67%	Work in progress.
Smith Street - Lincoln Street to Harold Street	224,200	136,000	210,685	74,685	55%	Timing variance on budget phasing, works completed.
ROADWORKS - ROADS TO RECOVERY PROGRAM						
Curtis Street - Walcott to Harold	39,379	39,379	66,606	27,227	69%	Works complete, budget adjusted in mid year budget review for additional spend.
Cleaver Street - Carr to Newcasatle	118,000	118,000	86,007	(31,993)	-27%	Works complete, surplus adjusted in mid year budget review.
Randell Street - Fitzgerald St to Palmerston St	5,221	5,221	5,221	0	0%	

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
AS AT 28 FEBRUARY 2019



	Current Budget 2018/19	YTD Budget 2018/19	YTD Actual 2018/19	YTD Variance	Variance	Commentary
RIGHTS OF WAY						
Rights of Way Renewal Program	64,374	64,374	32,487	(31,887)	-50%	Ongoing project, to be completed by June 2019.
SLAB FOOTPATH PROGRAMME						
Footpath Prog - Kalgoorlie St	0	0	(95)	(95)	100%	2017-18 project, refund received.
Newcastle St - Water Corp to Loftus St	22,500	22,500	20,255	(2,245)	-10%	
Walcott St - Alma Rd to Raglan Rd	8,000	8,000	7,405	(595)	-7%	
Anzac Rd - Loftus St to Scarborough Bch Road	19,000	19,000	11,210	(7,790)	-41%	
Bourke St - Deague Court to Charles St	12,500	12,500	11,688	(812)	-6%	
Golding St - Newcastle St to Old Aberdeen Place	13,000	13,000	0	(13,000)	-100%	Project at planning stage, to commence in March 2019.
Green St - Matlock St to Bus Stop	25,000	25,000	22,111	(2,889)	-12%	
Tactile Paving Town Centres	10,000	0	9,612	9,612	100%	Project ahead of schedule.
Ellesmere Street path extension - Stage 3	52,000	52,000	0	(52,000)	-100%	Project to commence in March 2019.
BICYCLE NETWORK						
Bicycle Network Oxford - Anzac to Scarb Bch Rd	190,000	190,000	72,426	(117,574)	-62%	Project commenced in December 2018, to be complete by April 2019.
Bike Boulevard Stage 2	76,397	76,397	177,417	101,020	132%	Project overspent, Department of Transport to provide additional funding.
Bike Network Plan 2015-16 Implementation (Loftus Street - Vincent to Richmond St)	420,000	420,000	1,500	(418,500)	-100%	Ongoing project, to be completed by June 2019.
Swan River PSP Upgrade - Summers St to Windan Bridge Link	135,000	0	5,242	5,242	100%	Project commenced mid February 2019.
Bike Parking	20,000	10,000	8,933	(1,067)	-11%	Ongoing project, to be completed by June 2019.

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
AS AT 28 FEBRUARY 2019



	Current Budget	YTD Budget	YTD Actual	YTD Variance	Variance	Variance Commentary
	2018/19	2018/19	2018/19			
CAR PARK DEVELOPMENT						
Chelmsford Road Car Park	42,512	42,512	42,512	(0)	0%	
North Perth Parking	98,800	98,800	13,660	(85,140)	-86%	Work in progress.
North Perth ACROD Parking Bays	1,045	1,045	1,045	0	0%	
Parking Restriction Implementation	75,000	75,000	0	(75,000)	-100%	Project at planning stage.
Chelmsford Road Car Park Rehabilitation Works Stage 2	45,000	0	6,934	6,934	100%	Project ahead of schedule.
Dunedin Street Car Park Rehabilitation Works	46,000	0	0	0	0%	
Frame Court Car Park Rehabilitation Works - Stage 1	40,000	40,000	45,285	5,285	13%	Additional cost incurred to complete the project, adjusted in mid year budget review.
Raglan Road Car Park Rehabilitation Works Stage 2	48,000	0	36,663	36,663	100%	Timing variance, to be completed by March 2019.
The Avenue Car Park Rehabilitation Works - Stage 1	40,000	40,000	35,824	(4,176)	-10%	Work in progress.
Beatty Park Reserve car park - Lighting	2,936	2,936	2,936	0	0%	
Raglan Road Car Park - Resurfacing & Lighting	31,236	31,236	31,236	0	0%	
DRAINAGE						
Beatty Park Reserve - Drainage Improvements	150,000	150,000	0	(150,000)	-100%	Project delayed.
Lawler Street Sump - Infill	1,120	1,120	1,120	0	0%	
Gully Soakwell Program	80,000	60,000	41,433	(18,567)	-31%	Work in progress.
Drainage - Miscellaneous Improvements	40,000	27,500	7,915	(19,585)	-71%	Ongoing project, to be completed by June 2019.
Drainage - Britannia Road Drain Inspection	25,000	0	0	0	0%	

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
AS AT 28 FEBRUARY 2019



	Current Budget	YTD Budget	YTD Actual	YTD Variance	Variance	Variance	Commentary
	2018/19	2018/19	2018/19				
PARKS AND RESERVES							
Axford Park - Redevelopment	165,000	165,000	59,471	(105,529)	-64%	Works in progress.	
Kyllia Park	274	274	274	0	0%		
Les Lilleyman Reserve - Eco-zoning	181	181	181	0	0%		
Menzies Park - Replace groundwater bore	9,562	9,562	9,562	0	0%		
Loftus Rec Centre - Synthetic Soccer Pitch Surface	38,460	38,460	38,460	0	0%		
Playgrounds for under 4yo	40,000	40,000	76	(39,924)	-100%	Project subject to recommendation of POS implementation plan.	
Hyde Park Lighting Improvement	20,000	20,000	0	(20,000)	-100%	Project complete, timing on receipt of invoice.	
Central Control Irrigation System	60,000	30,000	58,291	28,291	94%	Timing variance on phasing, project complete.	
Stuart Street Reserve - Replace Groundwater Bore	45,000	45,000	27,110	(17,890)	-40%	Project complete.	
Public Open Space Strategy Implementation	250,000	0	0	0	0%		
Banks Reserve Master Plan Implementation - Stage 1	450,000	0	3,168	3,168	100%	Pending March 2019 OMC approval of master plan.	
Les Lilleyman Reserve - Installation of perimeter path (Stage 2)	100,000	100,000	83,530	(16,470)	-16%	Project complete.	
Forrest Park - Replacement Playground Shade Sails	12,000	12,000	7,390	(4,610)	-38%		
Les Lilleyman Reserve - Replace Playground Sofffall	42,000	42,000	40,000	(2,000)	-5%		
Parks Furniture - Replacement	20,000	0	4,645	4,645	100%		
Woodville Reserve - Extension to Perimeter Fencing	35,000	35,000	23,094	(11,906)	-34%	Work in progress.	
Jack Marks Reserve - Installation of additional paving	15,000	15,000	72	(14,928)	-100%	Works started in February 2019.	
Jack Marks Reserve - Installation of Seating (Dog Park)	25,000	25,000	2,666	(22,334)	-89%	Works in progress.	
Netball Installation Public Open Space	12,000	12,000	0	(12,000)	-100%		
Banks Reserve - Foreshore restoration stage 2	23,710	23,710	7,750	(15,960)	-67%	Work in progress.	

CITY OF VINCENT
 NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
 AS AT 28 FEBRUARY 2019



	Current Budget	YTD Budget	YTD Actual	YTD Variance	Variance	Variance Commentary
	2018/19	2018/19	2018/19			
MISCELLANEOUS						
Bus Shelters	1,210	1,210	1,210	0	0%	
Leederville Tennis Club - Bore Motor Replacement	3,590	3,590	3,588	(2)	0%	
North Perth Community Garden (NPCG)	10,000	10,000	8,693	(1,307)	-13%	
Oxford Skate Park - Metal Halfpipe Renewal	50,000	50,000	45,925	(4,075)	-8%	Work in progress.
Install Recycling Bins in Public Areas	35,000	35,000	3,321	(31,679)	-91%	Work in progress.
Upgrade and Install New Street Lighting	9,993	4,993	6,411	1,418	28%	
Bus Shelters- Replace and Upgrade	40,000	20,000	26,699	6,699	33%	Ongoing project.
Regrade and Resurface Verge Parking for Church Adjacent 49 Jugan Street, Mt Hawthorn	70,000	70,000	0	(70,000)	-100%	Discussions between Church and the City are currently ongoing
TOTAL EXPENDITURE FOR INFRASTRUCTURE ASSETS	7,592,643	5,921,808	2,596,418	(3,325,390)	-56%	

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
AS AT 28 FEBRUARY 2019



	Current Budget 2018/19	YTD Budget 2018/19	YTD Actual 2018/19	YTD Variance	Variance	Commentary
<u>PLANT & EQUIPMENT ASSETS</u>						
LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME						
Light Fleet - Annual Changeovers	542,500	320,500	341,149	20,649	6%	Fleet replacement program in progress.
MAJOR PLANT REPLACEMENT PROGRAMME						
Single Axle Truck (Flocon)	230,000	230,000	0	(230,000)	-100%	Currently in tender process.
All Terrain Vehicle (ATV) - Parks	30,000	0	27,227	27,227	100%	ATV purchased ahead of schedule.
Single Axle Truck (Parks Mowing Operations)	170,000	170,000	0	(170,000)	-100%	Replacement to commence later than expected.
Replace Existing Rear Loader (Rubbish Truck)	430,000	0	0	0	0%	
Replace Existing Hydraulic Breaker	30,000	0	10,332	10,332	100%	Replacement ahead of schedule.
Renew Existing Plant: Depot Forklift	40,000	40,000	30,901	(9,099)	-23%	
Replace Existing Skid Steer Loader	0	0	0	0	0%	
Replace Existing Side Loader (Rubbish Truck)	430,000	0	0	0	0%	
Tractor/Front End Loader (FEL) - Hyde Park	70,000	0	58,700	58,700	100%	Vehicle purchased ahead of schedule.
Miscellaneous Minor Plant & Equipment - Works & Operations Services	30,000	15,000	2,763	(12,237)	-82%	
ADMINISTRATION & CIVIC CENTRE						
Multiple Sites - CCTV Upgrade/New	62,282	0	0	0	0%	
BEATTY PARK LEISURE CENTRE						
Boiler Replacement	171,201	171,201	59,464	(111,737)	-65%	Work in progress, to be completed by June 2019.
Upgrade fire panel	6,180	6,180	0	(6,180)	-100%	
Switchboard in top level of plantroom	11,934	11,934	11,934	0	0%	
Beatty Park Leisure Centre - Safety Fence - New	25,000	25,000	20,963	(4,037)	-16%	Work complete, awaiting invoice from supplier.

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
AS AT 28 FEBRUARY 2019



	Current Budget 2018/19	YTD Budget 2018/19	YTD Actual 2018/19	YTD Variance	Variance	Commentary
COMMUNITY SERVICES						
Parking Machines Asset Replacement Program	40,000	40,000	0	(40,000)	-100%	Audit in progress.
Rosemount Hotel Car Park - ticket parking machines	20,000	20,000	17,700	(2,300)	-12%	
Replace Autocite Units (mobile infringement hardware)	318	318	0	(318)	-100%	
Parking Machines Asset Replacement Program	4,600	4,600	5,040	440	10%	
WORKS DEPOT						
Works Depot - APAC HVAC Renewal	25,000	0	15,497	15,497	100%	Works commenced ahead of schedule.
High Pressure Cleaner for Depot	15,000	0	11,525	11,525	100%	Works commenced ahead of schedule.
MISCELLANEOUS						
Water and Energy Efficiency Initiatives	50,000	30,000	49,409	19,409	65%	Works commenced ahead of schedule.
Loftus Recreation Centre - Asset Renewal Program (Lease) Belgravia Leisure	50,000	0	21,293	21,293	100%	Works commenced ahead of schedule.
Laneway Lighting Program (Right of Way)	84,990	84,990	0	(84,990)	-100%	Works to commence in March 2019.
Relocate UMS supply for the CCTV Camera in Oxford street	20,000	20,000	0	(20,000)	-100%	Project to commence later than expected.
Beaufort Street CCTV Network Upgrade	305,510	0	0	0	0%	In process of evaluation of tender.
COMMUNITY SERVICES						
Parking Sensors Pilot Project	51,410	51,410	0	(51,410)	-100%	Project to commence later than expected, request for quote sent out.
LIBRARY						
Library - Split System Renewal	4,000	4,000	0	(4,000)	-100%	
TOTAL EXPENDITURE FOR PLANT & EQUIPMENT ASSETS						
	2,949,925	1,245,133	683,898	(561,235)	-45%	

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
AS AT 28 FEBRUARY 2019



	Current Budget 2018/19	YTD Budget 2018/19	YTD Actual 2018/19	YTD Variance	Variance Variance Commentary
<u>FURNITURE & EQUIPMENT ASSETS</u>					
ADMINISTRATION & CIVIC CENTRE					
INFORMATION TECHNOLOGY					
Replacement of CARs system	0	0	11,853	11,853	0% Budget adjusted in MYBR.
Upgrade of IT Firewall	80,000	80,000	0	(80,000)	-100% Work in progress.
Upgrade IT Network Remote Access Facility	30,000	30,000	0	(30,000)	-100% Work in progress.
Online Lodgement of Applications	70,000	70,000	0	(70,000)	-100% Work in progress.
Upgrade Two Way Radio Fleet	100,000	100,000	0	(100,000)	-100%
Backup Server	40,000	40,000	0	(40,000)	-100%
Business System Implementation Project	300,000	300,000	1,251	(298,749)	-100% Project commenced in December 2018, budget transfer to operating account during MYBR.
Disc for Storage System	10,000	10,000	0	(10,000)	-100%
Replacement of the old printers	20,000	20,000	0	(20,000)	-100% Project to commence later than expected.
Renew Switches	35,000	35,000	0	(35,000)	-100%
Wi-Fi Installation	60,000	60,000	0	(60,000)	-100% Project to commence later than expected.
Computers - Additional to Fleet PC's	10,000	10,000	0	(10,000)	-100% Actual expenditure transferred to operating account as below asset capitalisation threshold.
Redevelopment of Website (stage 2)	11,430	11,430	22,021	10,591	93% Additional funds required, budget adjusted in MYBR.
Graffiti Reporting Equipment	11,617	11,617	0	(11,617)	-100%
BEATTY PARK LEISURE CENTRE					
Beatty Park Leisure Centre - Strength Equipment	102,000	102,000	31,032	(70,968)	-70% Project commenced ahead of schedule.
Beatty Park Leisure Centre - NFA Renewals	20,000	10,000	14,085	4,085	41%
MARKETING & COMMUNICATIONS					
Mount Lawley/ Highgate Town Centre Streetscape Upgrades	75,000	75,000	0	(75,000)	-100% Project at planning stage.
Public Art Project	200,000	100,000	0	(100,000)	-100% Pending council decision after review of Art Development Action Plan.

CITY OF VINCENT
 NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
 AS AT 28 FEBRUARY 2019



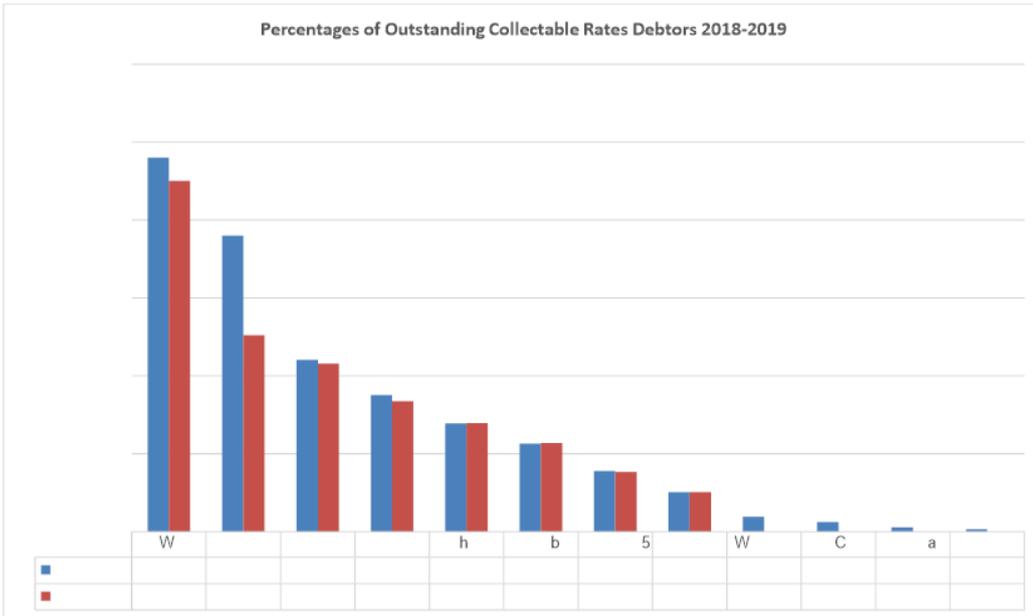
	Current Budget 2018/19	YTD Budget 2018/19	YTD Actual 2018/19	YTD Variance	Variance	Commentary
PUBLIC HALLS						
Halls, Pavilions and Operational Buildings - Non Fixed Assets - Renew	29,911	29,911	5,711	(24,200)	-81%	On going project.
HEALTH SERVICES						
Replacement and upgrade of Sound Level Meters	13,000	13,000	9,867	(3,133)	-24%	
TOTAL EXPENDITURE FOR FURNITURE & EQUIPMENT ASSETS						
	1,217,958	1,107,958	95,820	(1,012,138)	-91%	
TOTAL CAPITAL EXPENDITURE						
	14,423,917	9,884,653	4,103,434	(5,781,219)	-58%	

CITY OF VINCENT
NOTE 6 - CASH BACKED RESERVES
AS AT 28 FEBRUARY 2019



Reference Particular	Budget Opening Balance	Actual Opening Balance	Budget Transfer	YTD Actual Transfer	Budget Earned	YTD Actual Earned	Budget Transfer	YTD Actual Transfer	Budget Transfer	Actual Closing Balance	Carrying Balance
	01/07/2018	01/07/2018	30/06/2019	28/02/2019	30/06/2019	28/02/2019	30/06/2019	28/02/2019	30/06/2019	28/02/2019	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration Centre Reserve	325	363	0	0	8	1	(333)	(364)	0	0	
Asset Sustainability Reserve	3,896,088	3,896,230	663,585	662,175	91,212	66,161	(700,000)	(51,265)	3,950,885	4,573,301	
Beatty Park Leisure Centre Reserve	158,558	149,681	0	0	3,712	3,148	(55,000)	(55,000)	107,270	97,829	
Capital Reserve	7,707	7,671	0	0	180	17	(7,887)	(7,688)	0	0	
Cash in Lieu Parking Reserve	775,156	1,688,491	0	77,899	18,148	22,430	(83,800)	(13,660)	709,504	1,775,160	
Electronic Equipment Reserve	54,098	54,004	0	0	1,267	119	(55,365)	(54,123)	0	0	
Hyde Park Lake Reserve	152,430	152,168	0	0	3,569	2,562	0	0	155,999	154,730	
Land and Building Acquisition Reserve	284,705	284,213	0	0	6,665	4,784	0	0	291,370	288,997	
Leederville Oval Reserve	221,911	222,530	0	0	5,195	3,744	(90,000)	0	137,106	226,274	
Leederville Tennis Reserve	3,021	3,024	14,345	14,371	71	176	(16,386)	(16,384)	1,051	1,187	
Loftus Community Centre Reserve	24,562	24,544	6,250	4,673	575	448	0	0	31,387	29,665	
Loftus Recreation Centre Reserve	58,188	58,631	57,415	38,370	1,362	1,185	0	0	116,965	98,186	
North Perth Tennis Reserve	47,992	47,925	4,770	227	1,124	808	(47,992)	(47,992)	5,894	968	
Office Building Reserve - 246 Vincent Street	535,380	536,594	0	0	12,534	9,060	(150,000)	(1,000)	397,914	544,654	
Parking Facility Reserve	98,720	100,899	0	0	2,311	1,699	0	0	101,031	102,598	
Percentage For Public Art Reserve	0	0	200,000	0	0	0	(200,000)	0	0	0	
Plant and Equipment Reserve	208,302	210,436	0	0	4,877	3,540	(199,000)	(27,238)	14,179	186,738	
State Gymnastics Centre Reserve	75,314	83,757	10,790	12,401	1,763	1,539	0	0	87,867	97,697	
Strategic Waste Management Reserve	21,440	21,402	0	0	502	360	0	0	21,942	21,762	
Tamala Park Land Sales Reserve	3,478,477	3,478,572	939,498	166,667	81,437	58,544	0	0	4,499,412	3,703,783	
Underground Power Reserve	201,035	200,690	0	0	4,707	3,378	0	0	205,742	204,068	
Waste Management Plant and Equipment Reserve	206,768	210,145	0	0	4,841	3,538	0	0	211,609	213,683	
	10,510,177	11,431,970	1,896,653	976,783	246,060	187,241	(1,605,763)	(274,714)	11,047,127	12,321,280	

CITY OF VINCENT
 NOTE 7 - RATING INFORMATION
 AS AT 28 FEBRUARY 2019



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CITY OF VINCENT
 NOTE 7 - RATING INFORMATION
 FOR THE MONTH ENDED 28 FEBRUARY 2019



	Rateable Value \$	Rate in Dolla Cent	Budget \$	Actual \$	Rate Le t Budge %
Rate Revenue					
General Rate					
11,268 Residential	289,005,644	6.4750	18,713,135	18,713,136	100.0%
1627 Other	128,714,926	6.6190	8,519,642	8,519,642	100.0%
39 Vacant Other	2,410,700	12.6280	304,423	304,423	100.0%
Minimum Rate					
5664 Residential @ \$1,180	86,742,992	6.4750	6,683,520	6,683,520	100.0%
150 Other @ \$1,180	1,794,734	6.6190	177,000	177,000	100.0%
4 Vacant Other @ \$1,494	41,700	12.6280	5,976	5,976	100.0%
Interim Rates	0		450,000	162,538	36.1%
Rates Waiver	0		(135,841)	(142,212)	104.7%
Total Amount Made up for Rate	508,710,696		34,717,855	34,424,023	
Non Payment Penalty					
Instalment Interest @ 5.5%			162,000	181,186	111.8%
Penalty Interest @ 11%			110,000	122,763	111.6%
Administration Charge - \$13 per instalment			252,000	255,158	101.3%
Legal Costs Recovered			45,000	25,467	56.6%
Other Reimbursements			600	(5,000)	-833.3%
Interest Write Off			(1,000)	0	0.0%
			35,286,455	35,003,596	
Other Revenue					
Exempt Bins - Non Rated Properties			147,819	147,732	99.9%
Commercial / Residential Additional Bins			176,820	161,129	91.1%
Swimming Pools Inspection Fees			14,000	13,111	93.7%
			35,625,094	35,325,569	
Opening Balance				432,241	
Total Collected			35,625,094	35,757,809	100.37%
Less					
Cash Received				31,115,425	
Rebates Allowed				1,052,475	
Refunds Allowed				0	
Rate Balance To Be Collected			35,625,094	3,589,910	10.08%
Add					
ESL Debtors				98,682	
Pensioner Rebates Not Yet Claimed				341,269	
ESL Rebates Not Yet Claimed				10,415	
Less					
Deferred Rates Debtors				(105,250)	
Current Rate Debtors Balance				3,935,027	

**CITY OF VINCENT
NOTE 8 - DEBTOR REPORT
FOR THE MONTH ENDED 28 FEBRUARY 2019**



DESCRIPTION	CURRENT	31-59 DAYS	60-89 DAYS	OVER 90 DAYS	BALANCE
	\$	\$	\$	\$	\$
DEBTOR CONTROL - HEALTH LICENCES	(1,167)	727	1,166	59,840	60,566
DEBTOR CONTROL - R BBISH CHARGES	0	0	0	0	0
DEBTOR CONTROL - CASH IN LIE CAR PARK ING	74,174	800	5,400	181,755	262,129
DEBTOR CONTROL - PROPERTY INCOME	(33,712)	14,761	1,970	33,248	16,266
DEBTOR CONTROL - RECOVERABLE WORK S	(13,532)	(3,914)	(3,914)	(23,485)	(44,846)
DEBTOR CONTROL - BEATTY PARK LEIS RE CENTRE	0	0	0	0	0
DEBTOR CONTROL - OTHER	6,971	21,800	210	49,664	78,645
DEBTOR CONTROL - % ART CONTRIB TIONS	0	0	0	0	0
DEBTOR CONTROL - GST	0	0	0	0	0
DEBTOR CONTROL - INFRINGEMENT	266,300	176,549	44,444	1,251,469	1,738,762
PROVISION FOR DO BT F L DEBT	(139,788)	0	0	(146,832)	(286,620)
TOTAL DEBTORS OUTSTANDING AS AT 31/01/2019	159,245	210,723	49,275	1,405,659	1,824,902

NDERGRO ND POWER	49,881
ACCR ED INCOME	87,779
ACCR ED INTEREST	337,578
PREPAY MENTS	220,213
TOTAL TRADE AND OTHER RECEIVABLES	2,520,354

DATE	DEBTOR OVER 90 DAYS	AMOUNT	DEBT DETAILS	Comment
25/02/2015	Subiaco Football Club	16,202 10	Turf maintenance top dressing	Negotiations between DCS, DCE and the club
25/02/2015	East Perth Football Club	19,398 04	Turf maintenance top dressing	Negotiations between DCS, DCE and the club
04/11/2016	C Caferelli	28,600 00	Breaches of Planning Development Act	Have been handed over to FER
22/08/2018	C D Hunter	14,655 25	Cost for court case	Have been handed over to FER
BALANCE OF 60 DAY DEBTORS OVER \$500 00		78,855 39		

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CITY OF VINCENT
NOTE 9 - BEATTY PAR LEISURE CENTRE FINANCIAL POSITION
AS AT 28 FEBRUARY 2019



	Current Budget 2018/19 \$	YTD Budget Fe -19 \$	YTD Actual Fe -19 \$	YTD Actual Fe -18 \$	M nt Actual Fe -19 \$	M nt Actual Fe -18 \$
ADMINISTRATION						
Revenue	0	0	0	0	(0)	(0)
Expenditure	0	0	0	0	857	0
Surplus/(Deficit)	0	0	0	0	857	(0)
SWIMMING POOLS AREA						
Revenue	2,524,036	1,730,690	1,685,769	1,497,223	216,252	174,300
Expenditure	(2,925,188)	(1,963,995)	(2,640,530)	(2,643,866)	(393,215)	(359,128)
Surplus/(Deficit)	(401,152)	(233,305)	(954,760)	(1,146,643)	(176,964)	(184,828)
SWIM SCHOOL						
Revenue	2,281,242	1,445,746	1,421,392	931,985	142,654	93,531
Expenditure	(2,534,835)	(1,686,684)	(1,144,510)	(679,305)	(149,544)	(70,951)
Surplus/(Deficit)	(253,593)	(240,938)	276,882	252,680	(6,890)	22,581
CAF						
Revenue	1,019,369	700,966	674,270	479,509	84,264	54,843
Expenditure	(1,434,169)	(967,025)	(733,937)	(568,062)	(98,589)	(62,326)
Surplus/(Deficit)	(414,800)	(266,059)	(59,666)	(88,553)	(14,325)	(7,483)
RETAIL SHOP						
Revenue	578,292	410,328	393,511	363,037	63,385	49,956
Expenditure	(489,046)	(314,518)	(322,680)	(140,730)	(51,529)	79,674
Surplus/(Deficit)	89,246	95,810	70,830	222,306	11,855	129,631
HEALTH FITNESS						
Revenue	576,630	386,538	363,054	1,049,129	49,570	122,400
Expenditure	(1,577,244)	(1,067,393)	(1,081,574)	(876,205)	(142,103)	(101,697)
Surplus/(Deficit)	(1,000,614)	(680,855)	(718,520)	172,924	(92,534)	20,704
GROUP FITNESS						
Revenue	323,234	210,575	199,530	424,203	26,365	48,760
Expenditure	(759,624)	(503,956)	(465,155)	(370,400)	(59,905)	(44,953)
Surplus/(Deficit)	(436,390)	(293,381)	(265,625)	53,803	(33,540)	3,807
AEROBICS						
Revenue	55,481	34,737	38,379	152,349	5,394	17,597
Expenditure	(122,494)	(80,920)	(154,311)	(100,565)	(23,403)	(12,652)
Surplus/(Deficit)	(67,013)	(46,183)	(115,932)	51,784	(18,009)	4,946
CRECHE						
Revenue	239,816	157,058	160,548	42,521	20,020	4,542
Expenditure	(744,812)	(481,022)	(335,221)	(211,629)	(46,557)	(25,424)
Surplus/(Deficit)	(504,996)	(323,964)	(174,674)	(169,108)	(26,538)	(20,882)
Net Surplus/(Deficit)	(2,989,312)	(1,988,875)	(1,941,466)	(650,807)	(356,087)	(31,525)
Less: Depreciation	(1,161,147)	(774,096)	(754,200)	(774,105)	(97,451)	(96,766)
Carrying Surplus/(Deficit)	(1,828,165)	(1,214,779)	(1,187,265)	123,298	(258,636)	65,241