

## 7.6 FINANCIAL STATEMENTS AS AT 30 APRIL 2021

Attachments: 1. Financial Statements as at 30 April 2021

**RECOMMENDATION:**

That Council RECEIVES the Financial Statements for the month ended 30 April 2021 as shown in Attachment 1.

**PURPOSE OF REPORT:**

To present the statement of financial activity for the period ended 30 April 2021.

**BACKGROUND:**

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

**DETAILS:**

The following documents, included as **Attachment 1**, comprise the statement of financial activity for the period ending 30 April 2021: -

Note	Description	Page
1.	Statement of Financial Activity by Program Report and Graph	1-3
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**Comments on the Statement of Financial Activity (as at Attachment 1)**

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

**Revenue by Program** is favourable compared to the YTD budget by \$2,351,246 (16.1%). The following items materially contributed to this position:

- A favourable variance of \$477,752 relating to increased revenue from activities at Beatty Park, public halls, and sporting grounds (**Recreation and Culture**) within the City and higher than anticipated swim school and retail revenue.

A favourable variance of \$1,546,147 compared to the year- to-date budget. (**Transport**): -

- A favourable variance of \$924,400 relating to increased revenue generated from parking activities within the City and \$600,000 grant funding from Main Roads (restricted grant funds) being released to unrestricted grant.

**Revenue by Nature or Type** is favourable compared to the YTD budget by \$2,315,383 (4.6%). The following items materially contributed to this position: -

- A favourable variance of \$1,651,176 resulting from increased activity at Beatty Park and parking facilities within the City (**Fees and charges**) and higher than anticipated Swim School and Retail revenues.

- There is favourable variance of \$543,229 (operating grants, subsidies and contributions) due to grant funding from Main Roads (restricted grant funds) being released to unrestricted grant.

**Expenditure by Program** is favourable, attributed by an under-spend of \$1,966,510 (3.9%) compared to the year-to-date budget. The following items materially contributed to this position: -

- A favourable variance of \$347,149 mainly contributed by a budget to actuals timing variance relating to legal and subscription costs, management & operating initiative programmes in the CEO's section, IT software maintenance and records management (**Governance**).
- A favourable variance of \$657,537 primarily contributed by a budget to actuals timing variance relating to the provision of waste tipping, bulk verge, and recycling services (**Community Amenities**).
- Favourable variance of \$578,823 mainly attributed to reduced vehicle maintenance costs, delay in some scheduled programs and projects as planned and other timing variances relating to various works (**Other Property Services**).

**Expenditure by Nature or Type** is favourable, attributed by an under-spend of \$1,896,770 (3.8%). The following items materially contributed to this position: -

- Employee costs reflects a favourable variance of \$311,537 mainly attributed to the following items:
  - Staff training courses and agency labour costs yet to be required due to timing variance.
  - Vacant staff positions still to be filled.
- There is a favourable variance of \$987,176 primarily attributed to an underspend and timing variance of works under Materials and Contracts:
  - Waste services - \$456,059 relating to tipping, bulk verge & recycling costs.
  - Vehicle maintenance costs -\$108,790 relating to fuel & repairs; and
  - Maintenance works - \$409,557 relating to building maintenance; various sites & street cleaning works.
- There is a favourable variance of \$430,259 relating to Other Expenditure largely contributed by timing variance in the delivery of works in multiple service areas:
  - Leisure & Strategic planning programmes (Policy & Place services) and Statutory planning services -\$203,200.
  - Health Programmes (syringe disposal strategy) and Library services local history programmes - \$63,400.
  - Recreational programmes, community arts programmes, community safety programmes, artwork maintenance and public - \$148,400

#### Surplus Position – 2020/2021

As at 30 April 2021 the closing budget surplus position for 2020/21 was \$15,903. This position will change in May as a result of the third quarter budget position.

The actual surplus position for April is \$15,005,740 as compared to \$17,557,346 in March 2021. This surplus is anticipated to decrease as the City incurs expenditure for normal operating activities and complete its capital expenditure program for the year.

The estimated closing surplus calculated for the draft budget for 2021/22 is \$5,166,974 of which \$2,378,675 relates to carry forwards, \$1,288,299 relates to restricted grants and an estimated surplus projection of \$1,500,000 due to savings and underestimation of carry forwards.

The closing surplus for this financial year will be finalised when the audit for the City is completed during the latter part of the 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 Comprehensive Income shows operating revenue and expenditure classified by Nature or Type.

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

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

4. Summary of Income and Expenditure by Service Areas (Note 4 Page 6 – 46)

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 47 - 52)

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

	Revised Budget \$	YTD Budget \$	YTD Actual \$	Remaining Budget %
Land and Buildings	5,865,504	3,597,934	1,782,807	69.6%
Infrastructure Assets	6,332,790	3,624,167	2,595,285	59.0%
Plant and Equipment	398,812	358,550	334,342	16.2%
Furniture and Equipment	1,272,100	939,600	295,309	76.8%
<b>Total</b>	<b>13,869,206</b>	<b>8,520,251</b>	<b>5,007,743</b>	<b>63.9%</b>
FUNDING	Revised Budget \$	YTD Budget \$	YTD Actual \$	Remaining Budget %
Own Source Funding - Municipal	8,025,873	6,131,101	3,167,187	60.5%
Cash Backed Reserves	3,365,850	380,000	334,549	90.1%
Capital Grant and Contribution	1,704,483	1,236,150	578,574	66.1%
Other (Disposals/Trade In)	773,000	773,000	927,433	-20.0%
<b>Total</b>	<b>13,869,206</b>	<b>8,520,251</b>	<b>5,007,743</b>	<b>63.9%</b>

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

6. Cash Backed Reserves (Note 6 Page 53)

The cash backed reserves schedule provides a detailed summary of the movements in the reserve portfolio, including transfers to and from the reserve. The balance as at 30 April 2021 is \$10,332,578.

7. Rating Information (Note 7 Page 54 - 55)

The notices for rates and charges levied for 2020/21 were issued on 7 August 2020. *The Local Government Act 1995* provides for ratepayers to pay rates by four instalments. The due dates for each instalment are:

	Due Date
First Instalment	18 September 2020
Second Instalment	18 November 2020
Third Instalment	18 January 2021
Fourth Instalment	18 March 2021

Rates debtors for 2020/21 was raised on 29 July 2020 after the adoption of the budget.

The outstanding rates debtors balance as at 30 April 2021 was \$2,096,136 excluding deferred rates of \$103,294. The outstanding rates percentage as at 30 April 2021 was 5% compared to 4% for the similar period last year. This is comprised of:

- 62 ratepayers opting to pay their rates by Special Payment Arrangement of weekly, fortnightly, or monthly through direct debit.
- 46 ratepayers seeking hardship support, with deferred rates. Administration is reviewing and finalising the hardship rebate of \$500 for these applications.

#### 8. Receivables (Note 8 Page 56)

Total trade and other receivables as at April 2021 was \$1,944,657.

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

- \$1,473,824 (97%) relates to unpaid infringements (plus costs) over 90 days. Infringements that remain unpaid for more than two months are referred to the Fines Enforcement Registry (FER), which then collects the outstanding balance on behalf of the City for a fee.

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

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

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

- \$137,883 (8%) relates to cash-in-lieu of car parking debtors. In accordance with the *City's Policy 7.7.1 Non-residential parking*, Administration has entered into special payment arrangements with long outstanding cash in lieu parking debtors to enable them to pay their debt over a fixed term of five years.

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

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

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

#### 9. Beatty Park Leisure Centre – Financial Position report (Note 9 Page 57)

As at 30 April 2021, the Centre's operating deficit position was \$113,999 (excluding depreciation) compared to a surplus position of \$28,505 in March 2021. This position is favourable compared to the budgeted deficit of \$274,899.

#### 10. Explanation of Material Variances

The materiality thresholds used for reporting variances are 10% and \$20,000, respectively. This means that variances will be analysed and separately reported when they are more than 10% (+/-) of

the year-to-date budget and where that variance exceeds \$20,000 (+/-). This threshold was adopted by Council as part of the budget adoption for 2020/2021 and is used in the preparation of the statements of financial activity when highlighting material variance in accordance with *Financial Management Regulation 34(1) (d)*.

In accordance with the above, all material variances as at 30 April 2021 have been detailed in the variance comments report in **Attachment 1**.

#### **CONSULTATION/ADVERTISING:**

Not applicable.

#### **LEGAL/POLICY:**

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

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

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

#### **RISK MANAGEMENT IMPLICATIONS:**

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

#### **STRATEGIC IMPLICATIONS:**

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

##### Innovative and Accountable

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

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

*Our community is satisfied with the service we provide.*

*We are open and accountable to an engaged community.*

#### **SUSTAINABILITY IMPLICATIONS:**

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

#### **PUBLIC HEALTH IMPLICATIONS:**

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

#### **FINANCIAL/BUDGET IMPLICATIONS:**

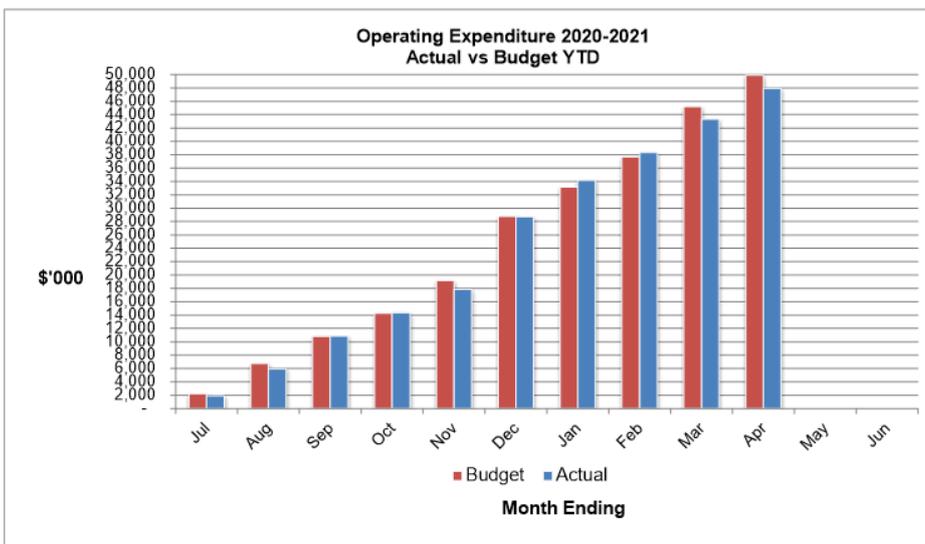
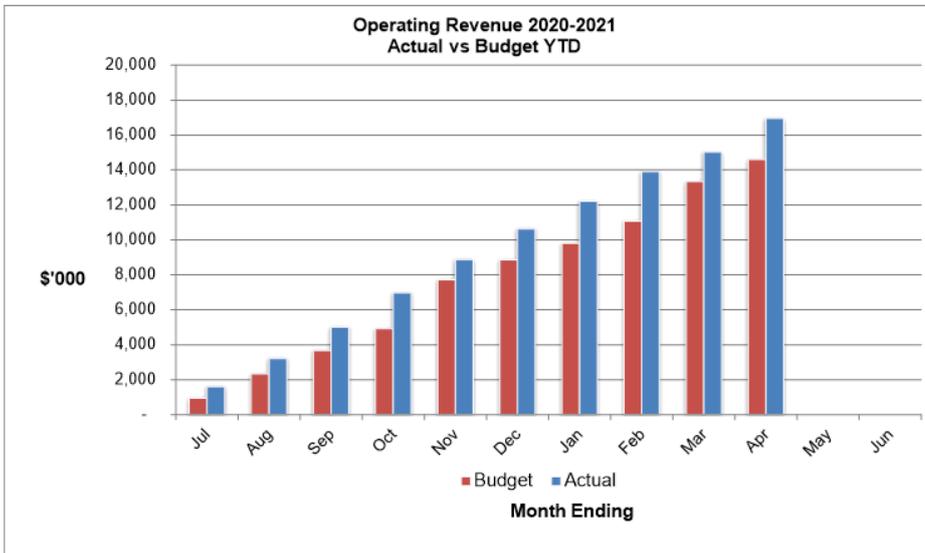
As contained in this report.

CITY OF VINCENT  
NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY  
BY PROGRAM  
FOR THE PERIOD ENDED 30 APRIL 2021

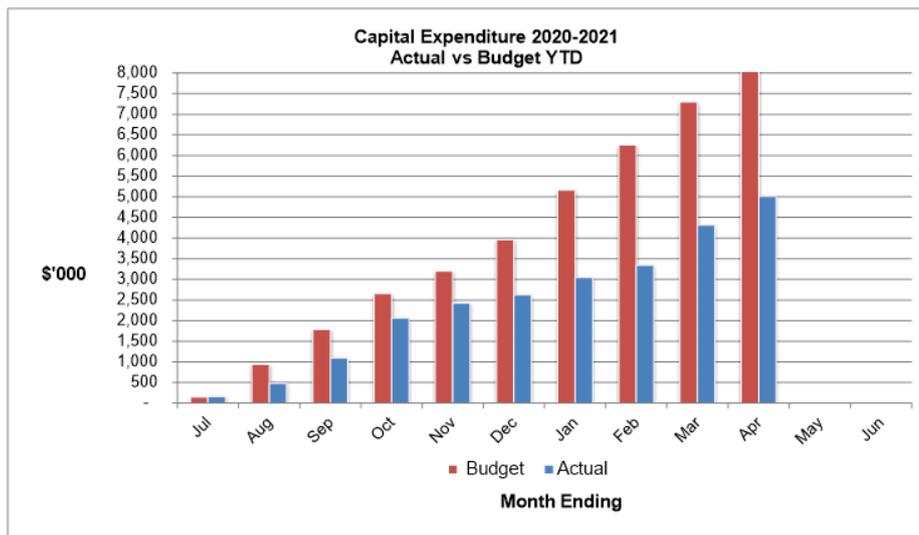
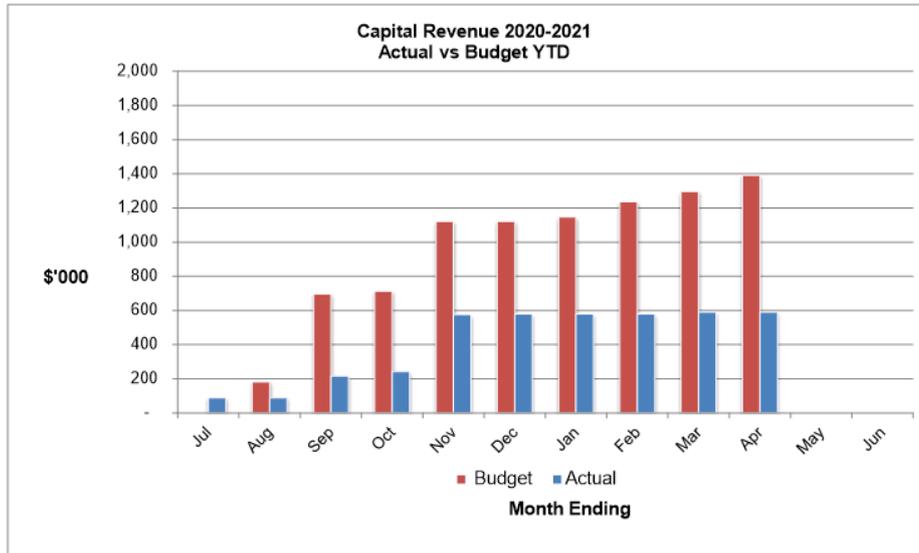


	Revised Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	YTD Variance %
Opening Funding Surplus/(Deficit)	2,122,499	2,122,499	2,122,499	0	0.0%
<b>Revenue from operating activities</b>					
Governance	58,186	50,186	52,959	2,773	5.5%
General Purpose Funding	1,309,457	1,100,948	1,124,130	23,182	2.1%
Law, Order and Public Safety	282,600	193,474	250,193	56,719	29.3%
Health	356,217	345,906	362,969	17,063	4.9%
Education and Welfare	121,781	100,521	104,033	3,512	3.5%
Community Amenities	835,928	733,944	804,607	70,663	9.6%
Recreation and Culture	7,148,078	6,109,705	6,587,457	477,752	7.8%
Transport	6,728,948	5,476,544	7,022,691	1,546,147	28.2%
Economic Services	249,960	204,092	274,755	70,663	34.6%
Other Property and Services	1,756,783	293,454	376,226	82,772	28.2%
	18,847,938	14,608,774	16,960,020	2,351,246	16.1%
<b>Expenditure from operating activities</b>					
Governance	(3,530,620)	(2,878,958)	(2,531,809)	347,149	-12.1%
General Purpose Funding	(735,956)	(574,545)	(495,281)	79,264	-13.8%
Law, Order and Public Safety	(1,661,608)	(1,370,442)	(1,225,858)	144,584	-10.6%
Health	(1,693,316)	(1,354,935)	(1,259,137)	95,798	-7.1%
Education and Welfare	(355,858)	(295,570)	(330,575)	(35,005)	11.8%
Community Amenities	(12,399,657)	(9,688,987)	(9,031,450)	657,537	-6.8%
Recreation and Culture	(23,311,801)	(19,362,637)	(19,202,833)	159,804	-0.8%
Transport	(13,835,076)	(11,398,280)	(11,548,959)	(150,679)	1.3%
Economic Services	(651,719)	(550,945)	(461,710)	89,235	-16.2%
Other Property and Services	(2,956,133)	(2,428,209)	(1,849,386)	578,823	-23.8%
	(61,131,744)	(49,903,508)	(47,936,998)	1,966,510	-3.9%
Add Deferred Rates Adjustment	0	0	29,893	29,893	0.0%
Add Back Depreciation	14,068,923	11,724,129	11,595,070	(129,059)	-1.1%
Adjust (Profit)/Loss on Asset Disposal	(142,768)	107,232	(5,688)	(112,920)	-105.3%
Restricted Unspent Grant	600,000				
	14,526,155	11,831,361	11,619,275	(212,086)	-1.8%
<b>Amount attributable to operating activities</b>	<b>(27,757,651)</b>	<b>(23,463,373)</b>	<b>(19,357,703)</b>	<b>4,105,670</b>	<b>-17.5%</b>
<b>Investing Activities</b>					
Non-operating Grants, Subsidies and Contributions	1,709,795	1,391,150	590,743	(800,407)	-57.5%
Purchase Land and Buildings	(5,865,504)	(3,597,934)	(1,782,675)	1,815,259	-50.5%
Purchase Infrastructure Assets	(6,332,790)	(3,624,167)	(2,596,286)	1,027,881	-28.4%
Purchase Plant and Equipment	(398,812)	(358,550)	(333,473)	25,077	-7.0%
Purchase Furniture and Equipment	(1,272,100)	(939,600)	(295,309)	644,291	-68.6%
Proceeds from Joint Venture Operations	250,000	0	0	0	0.0%
Proceeds from Disposal of Assets	950,733	950,733	1,005,263	54,530	5.7%
<b>Amount attributable to investing activities</b>	<b>(10,958,678)</b>	<b>(6,178,368)</b>	<b>(3,411,737)</b>	<b>2,766,631</b>	<b>-44.8%</b>
<b>Financing Activities</b>					
Proceeds from Self Supporting Loan	2,500	2,500	0	(2,500)	-100.0%
Principal elements of finance lease payments	(91,377)	(91,377)	(91,377)	0	0.0%
Repayment of Debentures	(887,431)	(705,057)	(705,057)	0	0.0%
Transfer to Reserves	(2,366,450)	(1,802,552)	(1,433,155)	369,397	-20.5%
Transfer from Reserves	4,118,183	2,012,140	2,077,102	64,962	3.2%
<b>Amount attributable to financing activities</b>	<b>775,425</b>	<b>(584,346)</b>	<b>(152,487)</b>	<b>431,859</b>	<b>-73.9%</b>
Surplus/(Deficit) before general rates	(35,818,405)	(28,103,588)	(20,799,428)	7,304,160	-26.0%
Total amount raised from general rates	35,834,308	35,797,856	35,805,168	7,312	0.0%
<b>Closing Funding Surplus/(Deficit)</b>	<b>15,903</b>	<b>7,694,268</b>	<b>15,005,740</b>	<b>7,311,472</b>	<b>95.0%</b>

CITY OF VINCENT  
 NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY  
 BY PROGRAM - GRAPH  
 AS AT 30 APRIL 2021



CITY OF VINCENT  
 NOTE 1 - CAPITAL REVENUE / EXPENDITURE PROGRAM  
 AS AT 30 APRIL 2021







CITY OF VINCENT  
 NOTE 2 - STATEMENT OF COMPREHENSIVE INCOME  
 BY NATURE OR TYPE  
 FOR THE PERIOD ENDED 30 APRIL 2021



	Revised Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	YTD Variance %
<b>Revenue</b>					
Rates	35,834,308	35,797,856	35,805,168	7,312	0%
Operating Grants, Subsidies and Contributions	1,915,011	542,940	1,086,169	543,229	100.1%
Fees and Charges	14,831,882	12,512,732	14,163,908	1,651,176	13.2%
Interest Earnings	495,705	450,043	427,355	(22,688)	-5.0%
Other Revenue	1,269,835	1,017,554	1,153,908	136,354	13.4%
	<u>54,346,741</u>	<u>50,321,125</u>	<u>52,636,508</u>	<u>2,315,383</u>	<u>4.6%</u>
<b>Expenses</b>					
Employee Costs	(24,263,354)	(19,883,165)	(19,571,628)	311,537	-1.6%
Materials and Contracts	(17,566,399)	(13,969,110)	(12,981,934)	987,176	-7.1%
Utility Charges	(1,661,940)	(1,318,479)	(1,290,601)	27,878	-2.1%
Depreciation on Non-Current Assets	(14,068,923)	(11,724,129)	(11,595,070)	129,059	-1.1%
Interest Expenses	(491,960)	(363,856)	(352,995)	10,861	-3.0%
Insurance Expenses	(512,653)	(426,034)	(426,034)	0	0.0%
Other Expenditure	(2,373,778)	(2,025,998)	(1,595,739)	430,259	-21.2%
	<u>(60,939,007)</u>	<u>(49,710,771)</u>	<u>(47,814,001)</u>	<u>1,896,770</u>	<u>-3.8%</u>
	<u>(6,592,266)</u>	<u>610,354</u>	<u>4,822,507</u>	<u>4,212,153</u>	<u>690.1%</u>
Non-operating Grants, Subsidies and Contributions	1,704,483	1,391,150	590,743	(800,407)	-57.5%
Profit on Disposal of Assets	85,505	85,505	128,682	43,177	50.5%
Loss on Disposal of Assets	(192,737)	(192,737)	(122,994)	69,743	-36.2%
Profit on Assets Held for Sale (TPRC Joint Venture)	250,000	0	0	0	0.0%
	<u>1,847,251</u>	<u>1,283,918</u>	<u>596,431</u>	<u>(687,487)</u>	<u>-53.5%</u>
<b>Net result</b>	<b>(4,745,015)</b>	<b>1,894,272</b>	<b>5,418,938</b>	<b>3,524,666</b>	<b>186.1%</b>
<b>Other comprehensive income</b>					
<i>Items that will not be reclassified subsequently to profit or loss</i>					
<b>Total other comprehensive income</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
<b>Total comprehensive income</b>	<b>(4,745,015)</b>	<b>1,894,272</b>	<b>5,418,938</b>	<b>3,524,666</b>	<b>186.1%</b>



CITY OF VINCENT  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 NOTE 3 - NET CURRENT FUNDING POSITION  
 FOR THE PERIOD ENDED 30 APRIL 2021



	Note	YTD Actual 30/04/2021	YTD Actual 30/04/2020
			\$
<b>Current Assets</b>			
Cash Unrestricted		17,845,208	15,947,131
Cash Restricted		10,332,578	9,417,475
Investments		11,000	11,000
Receivables - Rates	7	2,096,136	1,685,125
Receivables - Other	8	1,944,657	2,295,049
Inventories		195,892	211,951
		<u>32,425,471</u>	<u>29,567,731</u>
<b>Less: Current Liabilities</b>			
Payables		(4,710,964)	(3,702,481)
Provisions - employee		(4,352,110)	(4,048,083)
		<u>(9,063,074)</u>	<u>(7,750,564)</u>
<b>Unadjusted Net Current Assets</b>		<b>23,362,397</b>	<b>21,817,167</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>			
Less: Reserves - restricted cash	6	(10,332,578)	(9,417,475)
Less: Restricted- Sundry Debtors( Non-Operating Grant)		0	0
Less: Shares transferred from non current asset		(11,000)	(11,000)
Add: Current portion of long term borrowings		922,901	879,982
Add: Infringement Debtors transferred to non current asset		971,182	775,111
Add: Current portion of long term finance lease liabilities		92,838	92,839
		<u>(8,356,657)</u>	<u>(7,680,543)</u>
<b>Adjusted Net Current Assets</b>		<b>15,005,740</b>	<b>14,136,624</b>

CITY OF VINCENT  
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
 BY SERVICE AREAS  
 AS AT 30 APRIL 2021



	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance % %	Variance Commentary
<b>Chief Executive Officer</b>						
Chief Executive Officer Expenditure						
Employee Costs	390,409	317,737	321,336	3,599	1%	
Other Employee Costs	25,566	22,850	18,734	(4,116)	-18%	
Other Expenses	120,700	114,810	64,451	(50,359)	-44%	Timing variance on management programmes.
Operating Projects	40,000	15,000	0	(15,000)	-100%	
<b>Chief Executive Officer Expenditure Total</b>	<b>576,675</b>	<b>470,397</b>	<b>404,522</b>	<b>(65,875)</b>	<b>-14%</b>	
Chief Executive Officer Indirect Costs						
Allocations	(551,877)	(445,398)	(404,522)	40,876	-9%	
<b>Chief Executive Officer Indirect Costs Total</b>	<b>(551,877)</b>	<b>(445,398)</b>	<b>(404,522)</b>	<b>40,876</b>	<b>-9%</b>	
<b>Chief Executive Officer Total</b>	<b>24,998</b>	<b>24,999</b>	<b>0</b>	<b>(24,999)</b>	<b>-100%</b>	
<b>Members of Council</b>						
Members Of Council Expenditure						
Employee Costs	124,953	100,989	71,622	(29,367)	-29%	Timing variance.
Other Employee Costs	20,000	16,670	0	(16,670)	-100%	
Other Expenses	352,600	297,094	290,686	(6,405)	-2%	
<b>Members Of Council Expenditure Total</b>	<b>497,553</b>	<b>414,753</b>	<b>362,308</b>	<b>(52,445)</b>	<b>-13%</b>	
Members Of Council indirect Costs						
Allocations	43,790	35,054	32,246	(2,808)	-8%	
<b>Members Of Council indirect Costs Total</b>	<b>43,790</b>	<b>35,054</b>	<b>32,246</b>	<b>(2,808)</b>	<b>-8%</b>	
<b>Members of Council Total</b>	<b>541,343</b>	<b>449,807</b>	<b>394,554</b>	<b>(55,253)</b>	<b>-12%</b>	

CITY OF VINCENT  
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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance % %	Variance Commentary
<b>Corporate Strategy and Governance Expenditure</b>						
Corporate Strategy and Governance Expenditure						
Employee Costs	719,263	586,044	584,050	(1,994)	0%	
Other Employee Costs	12,000	10,000	993	(9,007)	-90%	
Other Expenses	148,950	124,140	94,315	(29,825)	-24%	\$17k legal cost not yet required and other variances are individually immaterial.
Operating Projects	67,000	56,000	48,006	(7,994)	-14%	
<b>Corporate Strategy and Governance Expenditure Total</b>	<b>947,213</b>	<b>776,184</b>	<b>727,363</b>	<b>(48,821)</b>	<b>-6%</b>	
<b>Corporate Strategy and Governance Indirect Costs</b>						
Corporate Strategy and Governance Indirect Costs						
Allocations	379,076	304,763	282,952	(21,811)	-7%	
<b>Corporate Strategy and Governance Indirect Costs Total</b>	<b>379,076</b>	<b>304,763</b>	<b>282,952</b>	<b>(21,811)</b>	<b>-7%</b>	
<b>Corporate Strategy and Governance Indirect Costs Total</b>	<b>379,076</b>	<b>304,763</b>	<b>282,952</b>	<b>(21,811)</b>	<b>-7%</b>	

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance Variance Commentary %
<b>Human Resources</b>					
Human Resources Revenue					
Revenue	(50,000)	(50,000)	(52,773)	(2,773)	6%
<b>Human Resources Revenue Total</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(52,773)</b>	<b>(2,773)</b>	<b>6%</b>
Human Resources Expenditure					
Employee Costs	857,742	728,174	738,622	10,448	1%
Other Employee Costs	139,835	116,153	28,663	(87,490)	-75% Favourable variance - \$12k external recruitment, \$16k training courses and \$21k agency labour cost not required as yet.
Other Expenses	98,829	83,040	50,728	(32,312)	-39% \$21k timing variance on subscriptions expense.
<b>Human Resources Expenditure Total</b>	<b>1,096,406</b>	<b>927,367</b>	<b>818,013</b>	<b>(105,354)</b>	<b>-12%</b>
Human Resources Indirect Costs					
Allocations	(1,046,406)	(877,367)	(765,240)	112,127	-13%
<b>Human Resources Indirect Costs Total</b>	<b>(1,046,406)</b>	<b>(877,367)</b>	<b>(765,240)</b>	<b>112,127</b>	<b>-13%</b>
<b>Human Resources Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>
<b>Information Technology</b>					
Information Technology Expenditure					
Employee Costs	477,030	387,968	352,025	(35,943)	-9% Favourable variance due to position vacant.
Other Employee Costs	6,000	4,500	527	(3,973)	-8%
Other Expenses	1,539,900	1,315,744	1,181,008	(134,736)	-10%
Operating Projects	80,000	66,658	66,797	129	0%
<b>Information Technology Expenditure Total</b>	<b>2,102,930</b>	<b>1,774,880</b>	<b>1,600,358</b>	<b>(174,522)</b>	<b>-10%</b>
Information Technology Indirect Costs					
Allocations	(2,102,930)	(1,774,880)	(1,600,358)	174,522	-10%
<b>Information Technology Indirect Costs Total</b>	<b>(2,102,930)</b>	<b>(1,774,880)</b>	<b>(1,600,358)</b>	<b>174,522</b>	<b>-10%</b>
<b>Information Technology Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Records Management</b>						
Records Management Revenue						
Revenue	(186)	(186)	(186)	0	0%	
<b>Records Management Revenue Total</b>	<b>(186)</b>	<b>(186)</b>	<b>(186)</b>	<b>0</b>	<b>0%</b>	
Records Management Expenditure						
Employee Costs	285,768	233,316	232,044	(1,272)	-1%	
Other Employee Costs	4,000	2,703	(141)	(2,844)	-105%	
Other Expenses	38,650	31,392	11,520	(19,872)	-63%	
Operating Projects	11,405	11,405	11,405	0	0%	
<b>Records Management Expenditure Total</b>	<b>340,823</b>	<b>278,816</b>	<b>254,829</b>	<b>(23,987)</b>	<b>-9%</b>	
Records Management Indirect Costs						
Allocations	(340,637)	(278,630)	(254,643)	23,987	-9%	
<b>Records Management Indirect Costs Total</b>	<b>(340,637)</b>	<b>(278,630)</b>	<b>(254,643)</b>	<b>23,987</b>	<b>-9%</b>	
<b>Records Management Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Director Community and Business Services</b>						
Director Community and Business Services						
Revenue	0	0	0	0		
Employee Costs	297,778	243,194	262,362	19,168	8%	
Other Employee Costs	3,671	3,060	1,726	(1,334)	-44%	
Other Expenses	4,250	3,530	1,562	(1,968)	-66%	
<b>Director Community and Business Services Total</b>	<b>305,699</b>	<b>249,784</b>	<b>265,650</b>	<b>15,866</b>	<b>6%</b>	
<b>Director Community and Business Services Total</b>	<b>305,699</b>	<b>249,784</b>	<b>265,650</b>	<b>15,866</b>	<b>6%</b>	
<b>Director Community and Business Ser Indirect Costs</b>						
Director Community and Business Ser Indirect Costs						
Allocations	(305,699)	(249,784)	(265,650)	(15,866)	6%	
<b>Director Community and Business Ser Indirect Costs Total</b>	<b>(305,699)</b>	<b>(249,784)</b>	<b>(265,650)</b>	<b>(15,866)</b>	<b>6%</b>	
<b>Director Community and Business Ser Indirect Costs Total</b>	<b>(305,699)</b>	<b>(249,784)</b>	<b>(265,650)</b>	<b>(15,866)</b>	<b>6%</b>	

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance % %	Variance Commentary
<b>Finance Services</b>						
Finance Services Revenue						
Revenue	(3,500)	(2,930)	(3,293)	(363)	12%	
<b>Finance Services Revenue Total</b>	<b>(3,500)</b>	<b>(2,930)</b>	<b>(3,293)</b>	<b>(363)</b>	<b>12%</b>	
Finance Services Expenditure						
Employee Costs	928,001	734,232	716,012	(18,220)	-2%	
Other Employee Costs	9,100	9,080	7,622	(1,458)	-16%	
Other Expenses	209,900	(29,036)	37,574	66,610	-229%	Variance due to budget phasing, to be adjusted during 3rd quarter budget review.
<b>Finance Services Expenditure Total</b>	<b>1,147,001</b>	<b>714,276</b>	<b>761,207</b>	<b>46,931</b>	<b>7%</b>	
Finance Services Indirect Costs						
Allocations	(1,143,501)	(711,346)	(757,915)	(46,569)	7%	
<b>Finance Services Indirect Costs Total</b>	<b>(1,143,501)</b>	<b>(711,346)</b>	<b>(757,915)</b>	<b>(46,569)</b>	<b>7%</b>	
<b>Finance Services Total</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>100%</b>	
<b>Insurance Premium</b>						
Insurance Premium Expenditure						
Other Expenses	512,653	426,034	426,034	0	0%	
<b>Insurance Premium Expenditure Total</b>	<b>512,653</b>	<b>426,034</b>	<b>426,034</b>	<b>0</b>	<b>0%</b>	
Insurance Premium Recovery						
Allocations	(512,653)	(426,034)	(426,034)	0	0%	
<b>Insurance Premium Recovery Total</b>	<b>(512,653)</b>	<b>(426,034)</b>	<b>(426,034)</b>	<b>0</b>	<b>0%</b>	
<b>Insurance Premium Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance % %	Variance Commentary
<b>Insurance Claim</b>						
Insurance Claim Recoup Revenue	(65,000)	(71,285)	(77,382)	(6,097)	9%	
<b>Insurance Claim Recoup Total</b>	<b>(65,000)</b>	<b>(71,285)</b>	<b>(77,382)</b>	<b>(6,097)</b>	<b>9%</b>	
Insurance Claim Expenditure Other Expenses	5,000	4,129	5,590	1,461	35%	
<b>Insurance Claim Expenditure Total</b>	<b>5,000</b>	<b>4,129</b>	<b>5,590</b>	<b>1,461</b>	<b>35%</b>	
<b>Insurance Claim Total</b>	<b>(60,000)</b>	<b>(67,156)</b>	<b>(71,793)</b>	<b>(4,637)</b>	<b>7%</b>	
<b>Mindarie Regional Council</b>						
Mindarie Regional Council Revenue						
Revenue	(191,110)	(144,048)	(208,249)	(64,201)	45%	Land sales withholding tax higher than anticipated.
<b>Mindarie Regional Council Revenue Total</b>	<b>(191,110)</b>	<b>(144,048)</b>	<b>(208,249)</b>	<b>(64,201)</b>	<b>45%</b>	
Mindarie Regional Council Expenditure						
Other Expenses	32,000	32,000	28,617	(3,383)	-11%	
Land - Revaluation Decrement	0	0	0	0		
<b>Mindarie Regional Council Expenditure Total</b>	<b>32,000</b>	<b>32,000</b>	<b>28,617</b>	<b>(3,383)</b>	<b>-11%</b>	
<b>Mindarie Regional Council Total</b>	<b>(159,110)</b>	<b>(112,048)</b>	<b>(179,633)</b>	<b>(67,585)</b>	<b>60%</b>	
<b>General Purpose Revenue</b>						
General Purpose Revenue Revenue	(1,950,201)	(628,514)	(563,677)	64,837	-10%	Interest revenue lower than budget estimates.
<b>General Purpose Revenue Total</b>	<b>(1,950,201)</b>	<b>(628,514)</b>	<b>(563,677)</b>	<b>64,837</b>	<b>-10%</b>	
<b>General Purpose Revenue Total</b>	<b>(1,950,201)</b>	<b>(628,514)</b>	<b>(563,677)</b>	<b>64,837</b>	<b>-10%</b>	

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance % %	Variance Commentary
<b>Rates Services</b>						
Rates Services Revenue						
Revenue	(36,335,008)	(36,270,290)	(36,365,622)	(95,332)	0%	
<b>Rates Services Revenue Total</b>	<b>(36,335,008)</b>	<b>(36,270,290)</b>	<b>(36,365,622)</b>	<b>(95,332)</b>	<b>0%</b>	
Rates Services Expenditure						
Employee Costs	259,111	210,791	216,152	5,361	3%	
Other Employee Costs	0	0	0	0		
Other Expenses	180,950	171,950	153,143	(18,807)	-11%	
Operating Projects	150,000	75,000	18,500	(66,500)	-75%	Hardship application reviewed and rebates applied to eligible ratepayer.
<b>Rates Services Expenditure Total</b>	<b>590,061</b>	<b>457,741</b>	<b>387,796</b>	<b>(69,946)</b>	<b>-15%</b>	
Rates Services Indirect Costs						
Allocations	145,895	116,804	107,485	(9,319)	-8%	
<b>Rates Services Indirect Costs Total</b>	<b>145,895</b>	<b>116,804</b>	<b>107,485</b>	<b>(9,319)</b>	<b>-8%</b>	
<b>Rates Services Total</b>	<b>(35,599,052)</b>	<b>(35,635,745)</b>	<b>(35,870,341)</b>	<b>(174,596)</b>	<b>0%</b>	

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance Variance Commentary %
<b>Marketing and Communications</b>					
Marketing and Communications Revenue					
Revenue	(8,000)	0	0	0	
<b>Marketing and Communications Revenue Total</b>	<b>(8,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Marketing and Communications Expenditure</b>					
Marketing and Communications Expenditure					
Employee Costs	709,451	577,095	583,140	6,045	1%
Other Employee Costs	1,000	1,000	68	(932)	-93%
Other Expenses	467,643	376,675	208,651	(168,024)	-45% Timing variance of works relating to advertising, community arts programmes, artwork maintenance and public relations with possible savings.
Operating Projects	50,000	30,300	15,223	(15,077)	-50%
<b>Marketing and Communications Expenditure Total</b>	<b>1,228,094</b>	<b>985,070</b>	<b>807,081</b>	<b>(177,989)</b>	<b>-18%</b>
<b>Marketing and Communications Indirect Costs</b>					
Marketing and Communications Indirect Costs					
Allocations	359,896	288,135	267,086	(21,049)	-7%
<b>Marketing and Communications Indirect Costs Total</b>	<b>359,896</b>	<b>288,135</b>	<b>267,086</b>	<b>(21,049)</b>	<b>-7%</b>
<b>Marketing and Communications Total</b>	<b>1,579,990</b>	<b>1,273,205</b>	<b>1,074,167</b>	<b>(195,038)</b>	<b>-16%</b>
<b>Art and Culture</b>					
Art and Culture					
Other Expenses	46,000	14,000	31,056	17,056	122%
<b>Art and Culture Total</b>	<b>46,000</b>	<b>14,000</b>	<b>31,056</b>	<b>17,056</b>	<b>122%</b>
<b>Art and Culture Total</b>	<b>46,000</b>	<b>14,000</b>	<b>31,056</b>	<b>17,056</b>	<b>122%</b>



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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Community Partnerships Revenue</b>						
Community Partnerships Revenue						
Revenue	(32,559)	(31,850)	(1,149)	30,701	-96%	Timing variance on receipt of grant funding.
<b>Community Partnerships Revenue Total</b>	<b>(32,559)</b>	<b>(31,850)</b>	<b>(1,149)</b>	<b>30,701</b>	<b>-96%</b>	
<b>Community Partnerships Revenue Total</b>						
<b>Community Partnerships Revenue Total</b>	<b>(32,559)</b>	<b>(31,850)</b>	<b>(1,149)</b>	<b>30,701</b>	<b>-96%</b>	
<b>Community Partnership Expenditure</b>						
Community Partnership Expenditure						
Employee Costs	419,967	341,921	334,918	(7,003)	-2%	
Other Employee Costs	9,430	8,690	3,690	(5,000)	-58%	
Other Expenses	230,300	163,046	68,070	(94,976)	-58%	Timing variance relating to the delivery of events, recreational programmes and donations with possible savings.
Operating Projects	30,000	0	0	0		
<b>Community Partnership Expenditure Total</b>	<b>689,697</b>	<b>513,657</b>	<b>406,678</b>	<b>(106,979)</b>	<b>-21%</b>	
<b>Community Partnership Expenditure Total</b>						
<b>Community Partnership Expenditure Total</b>	<b>689,697</b>	<b>513,657</b>	<b>406,678</b>	<b>(106,979)</b>	<b>-21%</b>	
<b>Community Partnerships Indirect Costs</b>						
Community Partnerships Indirect Costs						
Community Partnerships Mgmt Admin Alloca	0	0	0	0		
Library Occupancy Costs Allocations	0	0	0	0		
<b>Community Partnerships Indirect Costs Total</b>	<b>226,571</b>	<b>181,483</b>	<b>175,667</b>	<b>(5,817)</b>	<b>-3%</b>	
<b>Community Partnerships Indirect Costs Total</b>						
<b>Community Partnerships Indirect Costs Total</b>	<b>226,571</b>	<b>181,483</b>	<b>175,667</b>	<b>(5,817)</b>	<b>-3%</b>	
<b>Beatty Park Leisure Centre Administration</b>						
Beatty Park Leisure Centre Admin Revenue						
Revenue	(1,919,400)	(1,742,557)	(1,975,309)	(232,752)	13%	Revenue has been updated in the September budget review.
<b>Beatty Park Leisure Centre Admin Revenue Total</b>	<b>(1,919,400)</b>	<b>(1,742,557)</b>	<b>(1,975,309)</b>	<b>(232,752)</b>	<b>13%</b>	
<b>Beatty Park Leisure Centre Admin Indirect Revenue</b>						
Allocations	1,919,400	1,742,557	1,975,309	232,752	13%	
<b>Beatty Park Leisure Centre Admin Indirect Revenue Total</b>	<b>1,919,400</b>	<b>1,742,557</b>	<b>1,975,309</b>	<b>232,752</b>	<b>13%</b>	
<b>Beatty Park Leisure Centre Admin Expenditure</b>						
Employee Costs	809,832	644,815	603,098	(41,717)	-6%	
Other Employee Costs	21,628	18,597	8,400	(10,197)	-55%	
Other Expenses	145,850	122,135	114,940	(7,195)	-6%	
<b>Beatty Park Leisure Centre Admin Expenditure Total</b>	<b>977,310</b>	<b>785,547</b>	<b>726,438</b>	<b>(59,109)</b>	<b>-8%</b>	
<b>Beatty Park Leisure Centre Admin Indirect Costs</b>						
Allocations	(977,310)	(785,547)	(726,438)	59,109	-8%	
<b>Beatty Park Leisure Centre Admin Indirect Costs Total</b>	<b>(977,310)</b>	<b>(785,547)</b>	<b>(726,438)</b>	<b>59,109</b>	<b>-8%</b>	
<b>Beatty Park Leisure Centre Administration Total</b>						
<b>Beatty Park Leisure Centre Administration Total</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>100%</b>	

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<b>Beatty Park Leisure Centre Building</b>						
Beatty Park Leisure Centre Building Revenue						
Revenue	(292,386)	(207,063)	(133,378)	73,685	-36%	\$70k timing variance on lease and rental property income.
<b>Beatty Park Leisure Centre Building Revenue Total</b>	<b>(292,386)</b>	<b>(207,063)</b>	<b>(133,378)</b>	<b>73,685</b>	<b>-36%</b>	
<b>Beatty Park Leisure Centre Occupancy Costs</b>						
Building Maintenance	437,350	365,069	368,706	3,637	1%	
Ground Maintenance	41,800	34,659	65,078	30,419	88%	\$26k capital works incorrectly costed to operating expense, to be reversed in May 2021.
Relocation - Revaluation Decrement	0	0	0	0		
<b>Beatty Park Leisure Centre Occupancy Costs Total</b>	<b>2,455,436</b>	<b>2,013,167</b>	<b>2,055,582</b>	<b>42,415</b>	<b>2%</b>	
<b>Beatty Park Leisure Centre Indirect Costs</b>						
Allocations	(2,163,050)	(1,832,569)	(1,922,204)	(89,635)	5%	
<b>Beatty Park Leisure Centre Indirect Costs Total</b>	<b>(2,163,050)</b>	<b>(1,832,569)</b>	<b>(1,922,204)</b>	<b>(89,635)</b>	<b>5%</b>	
<b>Beatty Park Leisure Centre Building Total</b>	<b>0</b>	<b>(26,465)</b>	<b>0</b>	<b>26,465</b>	<b>-100%</b>	
<b>Swimming Pool Areas</b>						
Swimming Pool Areas Revenue						
Revenue	(1,165,250)	(1,075,473)	(1,064,417)	11,056	-1%	
<b>Swimming Pool Areas Revenue Total</b>	<b>(1,165,250)</b>	<b>(1,075,473)</b>	<b>(1,064,417)</b>	<b>11,056</b>	<b>-1%</b>	
Swimming Pool Areas Indirect Revenue						
Allocations	(309,501)	(281,076)	(318,815)	(37,739)	13%	
<b>Swimming Pool Areas Indirect Revenue Total</b>	<b>(309,501)</b>	<b>(281,076)</b>	<b>(318,815)</b>	<b>(37,739)</b>	<b>13%</b>	
Swimming Pool Areas Expenditure						
Employee Costs	882,549	730,187	795,059	64,872	9%	
Other Employee Costs	14,500	14,375	9,637	(4,735)	-33%	
Other Expenses	150,470	124,755	178,301	53,546	43%	Unfavourable variance, \$14k relates to water treatment and \$15k relates to equipment hire, to be adjusted in 3rd quarter budget review.
<b>Swimming Pool Areas Expenditure Total</b>	<b>1,047,519</b>	<b>869,317</b>	<b>982,997</b>	<b>113,680</b>	<b>13%</b>	
Swimming Pool Areas Indirect Costs						
Allocations	2,444,193	2,034,628	2,059,488	24,860	1%	
<b>Swimming Pool Areas Indirect Costs Total</b>	<b>2,444,193</b>	<b>2,034,628</b>	<b>2,059,488</b>	<b>24,860</b>	<b>1%</b>	
<b>Swimming Pool Areas Total</b>	<b>2,016,861</b>	<b>1,547,396</b>	<b>1,659,253</b>	<b>111,857</b>	<b>7%</b>	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance Variance Commentary %
<b>Swim School</b>					
Swim School Revenue					
Revenue	(1,068,500)	(926,000)	(1,062,740)	(136,740)	15% Revenue higher than anticipated.
<b>Swim School Revenue Total</b>	<b>(1,068,500)</b>	<b>(926,000)</b>	<b>(1,062,740)</b>	<b>(136,740)</b>	<b>15%</b>
Swim School Indirect Revenue					
Allocations	(3,546)	(3,310)	(3,556)	(246)	7%
<b>Swim School Indirect Revenue Total</b>	<b>(3,546)</b>	<b>(3,310)</b>	<b>(3,556)</b>	<b>(246)</b>	<b>7%</b>
Swim School Expenditure					
Employee Costs	713,508	638,751	636,197	(2,554)	0%
Other Employee Costs	6,000	5,000	1,415	(3,585)	-72%
Other Expenses	28,000	22,054	19,294	(2,760)	-13%
<b>Swim School Expenditure Total</b>	<b>747,508</b>	<b>665,805</b>	<b>656,906</b>	<b>(8,899)</b>	<b>-1%</b>
Swim School Indirect Costs					
Allocations	181,262	147,800	142,776	(5,024)	-3%
<b>Swim School Indirect Costs Total</b>	<b>181,262</b>	<b>147,800</b>	<b>142,776</b>	<b>(5,024)</b>	<b>-3%</b>
<b>Swim School Total</b>	<b>(143,376)</b>	<b>(115,705)</b>	<b>(266,615)</b>	<b>(150,910)</b>	<b>100%</b>
Cafe Expenditure					
Employee Costs	34,280	34,280	34,280	0	0%
Other Employee Costs	0	0	0	0	
Other Expenses	0	0	735	735	100%
<b>Cafe Expenditure Total</b>	<b>34,280</b>	<b>34,280</b>	<b>35,015</b>	<b>735</b>	<b>2%</b>
<b>Cafe Total</b>	<b>34,280</b>	<b>34,280</b>	<b>35,015</b>	<b>735</b>	<b>2%</b>

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance % %	Variance Commentary
<b>Retail</b>						
Retail Revenue						
Revenue	(510,000)	(460,000)	(497,513)	(37,513)	8%	Revenue higher than anticipated.
<b>Retail Revenue Total</b>	<b>(510,000)</b>	<b>(460,000)</b>	<b>(497,513)</b>	<b>(37,513)</b>	<b>8%</b>	
Retail Indirect Revenue						
Allocations	(765)	(695)	(790)	(95)	14%	
<b>Retail Indirect Revenue Total</b>	<b>(765)</b>	<b>(695)</b>	<b>(790)</b>	<b>(95)</b>	<b>14%</b>	
Retail Expenditure						
Employee Costs	53,255	43,367	48,154	4,787	11%	
Other Employee Costs	250	250	0	(250)	-100%	
Other Expenses	185,400	173,000	251,748	78,748	46%	Timing variance relating to the purchase of stock.
<b>Retail Expenditure Total</b>	<b>238,905</b>	<b>216,617</b>	<b>299,902</b>	<b>83,285</b>	<b>38%</b>	
Retail Indirect Costs						
Allocations	73,991	60,801	59,938	(863)	-1%	
<b>Retail Indirect Costs Total</b>	<b>73,991</b>	<b>60,801</b>	<b>59,938</b>	<b>(863)</b>	<b>-1%</b>	
<b>Retail Total</b>	<b>(197,869)</b>	<b>(183,277)</b>	<b>(138,463)</b>	<b>44,814</b>	<b>-24%</b>	
<b>Health and Fitness</b>						
Health and Fitness Revenue						
Revenue	(119,600)	(101,490)	(115,859)	(14,369)	14%	
<b>Health and Fitness Revenue Total</b>	<b>(119,600)</b>	<b>(101,490)</b>	<b>(115,859)</b>	<b>(14,369)</b>	<b>14%</b>	
Health and Fitness Indirect Revenue						
Allocations	(1,062,198)	(964,333)	(1,092,746)	(128,413)	13%	
<b>Health and Fitness Indirect Revenue Total</b>	<b>(1,062,198)</b>	<b>(964,333)</b>	<b>(1,092,746)</b>	<b>(128,413)</b>	<b>13%</b>	
Health and Fitness Expenditure						
Employee Costs	629,264	510,668	515,817	5,149	1%	
Other Employee Costs	10,700	8,900	2,430	(6,471)	-73%	
Other Expenses	108,000	91,912	68,373	(23,539)	-26%	Favourable variance of \$20k on purchase of furniture and equipment which is not yet required.
<b>Health and Fitness Expenditure Total</b>	<b>747,964</b>	<b>611,480</b>	<b>586,619</b>	<b>(24,861)</b>	<b>-4%</b>	
Health and Fitness Indirect Costs						
Allocations	509,420	422,013	423,469	1,456	0%	
<b>Health and Fitness Indirect Costs Total</b>	<b>509,420</b>	<b>422,013</b>	<b>423,469</b>	<b>1,456</b>	<b>0%</b>	
<b>Health and Fitness Total</b>	<b>75,586</b>	<b>(32,330)</b>	<b>(198,517)</b>	<b>(166,187)</b>	<b>514%</b>	

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance Variance %	Commentary
<b>Group Fitness</b>						
Group Fitness Revenue						
Revenue	(70,000)	(60,000)	(66,611)	(6,611)	11%	
<b>Group Fitness Revenue Total</b>	<b>(70,000)</b>	<b>(60,000)</b>	<b>(66,611)</b>	<b>(6,611)</b>	<b>11%</b>	
Group Fitness Indirect Revenue						
Allocations	(360,656)	(327,427)	(371,161)	(43,734)	13%	
<b>Group Fitness Indirect Revenue Total</b>	<b>(360,656)</b>	<b>(327,427)</b>	<b>(371,161)</b>	<b>(43,734)</b>	<b>13%</b>	
Group Fitness Expenditure						
Employee Costs	165,596	140,534	183,139	42,605	30%	Revenue has been updated in the September budget review.
Other Employee Costs	3,500	2,750	318	(2,432)	-86%	
Other Expenses	124,245	112,825	104,663	(8,162)	-7%	
<b>Group Fitness Expenditure Total</b>	<b>293,341</b>	<b>256,109</b>	<b>288,120</b>	<b>32,011</b>	<b>12%</b>	
Group Fitness Indirect Costs						
Allocations	178,228	147,354	146,552	(802)	-1%	
<b>Group Fitness Indirect Costs Total</b>	<b>178,228</b>	<b>147,354</b>	<b>146,552</b>	<b>(802)</b>	<b>-1%</b>	
<b>Group Fitness Total</b>	<b>40,313</b>	<b>16,036</b>	<b>(3,100)</b>	<b>(19,136)</b>	<b>-119%</b>	
<b>Aqua Fitness</b>						
Aqua Fitness Revenue						
Revenue	(12,000)	(14,005)	(12,255)	1,750	-12%	
<b>Aqua Fitness Revenue Total</b>	<b>(12,000)</b>	<b>(14,005)</b>	<b>(12,255)</b>	<b>1,750</b>	<b>-12%</b>	
Aqua Fitness Indirect Revenue						
Allocations	(152,784)	(138,707)	(157,235)	(18,528)	13%	
<b>Aqua Fitness Indirect Revenue Total</b>	<b>(152,784)</b>	<b>(138,707)</b>	<b>(157,235)</b>	<b>(18,528)</b>	<b>13%</b>	
Aqua Fitness Expenditure						
Employee Costs	18,284	14,914	21,666	6,752	45%	
Other Employee Costs	450	450	0	(450)	-100%	
Other Expenses	11,600	10,830	5,690	(5,140)	-47%	
<b>Aqua Fitness Expenditure Total</b>	<b>30,334</b>	<b>26,194</b>	<b>27,357</b>	<b>1,163</b>	<b>4%</b>	
Aqua Fitness Indirect Costs						
Allocations	103,300	84,002	80,570	(3,432)	-4%	
<b>Aqua Fitness Indirect Costs Total</b>	<b>103,300</b>	<b>84,002</b>	<b>80,570</b>	<b>(3,432)</b>	<b>-4%</b>	
<b>Aqua Fitness Total</b>	<b>(31,150)</b>	<b>(42,516)</b>	<b>(61,563)</b>	<b>(19,047)</b>	<b>45%</b>	

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance Variance %	Commentary
<b>Crèche</b>						
Crèche Revenue						
Revenue	(20,000)	(18,123)	(14,326)	3,797	-21%	
<b>Crèche Revenue Total</b>	<b>(20,000)</b>	<b>(18,123)</b>	<b>(14,326)</b>	<b>3,797</b>	<b>-21%</b>	
Crèche Indirect Revenue						
Allocations	(29,750)	(27,009)	(30,617)	(3,608)	13%	
<b>Crèche Indirect Revenue Total</b>	<b>(29,750)</b>	<b>(27,009)</b>	<b>(30,617)</b>	<b>(3,608)</b>	<b>13%</b>	
Crèche Expenditure						
Employee Costs	145,427	118,459	130,126	11,667	10%	
Other Employee Costs	750	750	652	(99)	-13%	
Other Expenses	2,110	1,840	206	(1,634)	-89%	
<b>Crèche Expenditure Total</b>	<b>148,287</b>	<b>121,049</b>	<b>130,984</b>	<b>9,935</b>	<b>8%</b>	
Crèche Indirect Costs						
Allocations	89,612	73,875	73,069	(806)	-1%	
<b>Crèche Indirect Costs Total</b>	<b>89,612</b>	<b>73,875</b>	<b>73,069</b>	<b>(806)</b>	<b>-1%</b>	
<b>Crèche Total</b>	<b>188,149</b>	<b>149,792</b>	<b>159,110</b>	<b>9,318</b>	<b>6%</b>	

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance % %	Variance Commentary
<b>Customer Service Centre</b>						
Customer Services Centre Expenditure						
Employee Costs	550,070	447,584	386,196	(61,388)	-14%	Customer Service staff are supporting the community Centre
Other Employee Costs	6,050	5,040	2,675	(2,365)	-47%	
Other Expenses	24,550	20,528	15,878	(4,650)	-23%	
<b>Customer Services Centre Expenditure Total</b>	<b>580,670</b>	<b>473,152</b>	<b>404,749</b>	<b>(68,403)</b>	<b>-14%</b>	
Customer Services Centre Indirect Costs						
<b>Customer Services Centre Indirect Costs Total</b>	<b>(580,670)</b>	<b>(473,152)</b>	<b>(404,749)</b>	<b>68,403</b>	<b>-14%</b>	
<b>Customer Service Centre Total</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>100%</b>	
<b>Library Services</b>						
Library Services Revenue						
Revenue	(10,336)	(8,566)	(11,089)	(2,523)	29%	
<b>Library Services Revenue Total</b>	<b>(10,336)</b>	<b>(8,566)</b>	<b>(11,089)</b>	<b>(2,523)</b>	<b>29%</b>	
Library Services Expenditure						
Employee Costs	913,928	756,340	772,145	15,805	2%	
Other Employee Costs	7,100	5,910	5,261	(649)	-11%	
Other Expenses	96,000	80,526	48,429	(32,097)	-40%	\$8k timing variance for Local History programmes, other positive variances are individually immaterial.
<b>Library Services Expenditure Total</b>	<b>1,017,028</b>	<b>842,776</b>	<b>825,835</b>	<b>(16,941)</b>	<b>-2%</b>	
Library Services Indirect Costs						
Allocations	425,742	339,014	321,230	(17,784)	-5%	
Community Partnerships Mgmt Admin Alloca	0	0	0	0		
Library Occupancy Costs Allocations	13,239	10,942	54,958	44,016	402%	
<b>Library Services Indirect Costs Total</b>	<b>438,981</b>	<b>349,956</b>	<b>376,188</b>	<b>26,232</b>	<b>7%</b>	
<b>Library Services Total</b>	<b>1,445,673</b>	<b>1,184,166</b>	<b>1,190,933</b>	<b>6,767</b>	<b>1%</b>	
<b>Library Building</b>						
Library Occupancy Costs						
Building Maintenance	94,700	76,560	87,651	11,091	14%	
Ground Maintenance	5,000	5,000	0	(5,000)	-100%	
Office Furniture and Equipment - Revalua	0	0	0	0		
<b>Library Occupancy Costs Total</b>	<b>262,945</b>	<b>217,266</b>	<b>221,436</b>	<b>4,172</b>	<b>2%</b>	
Library Indirect Costs						
Allocations	6,185	5,150	5,150	0	0%	
Library Occupancy Costs Recovery	(53,826)	(44,483)	(223,498)	(179,015)	402%	
<b>Library Indirect Costs Total</b>	<b>(47,641)</b>	<b>(39,333)</b>	<b>(218,348)</b>	<b>(179,015)</b>	<b>455%</b>	
<b>Library Building Total</b>	<b>215,304</b>	<b>177,933</b>	<b>3,090</b>	<b>(174,843)</b>	<b>-8%</b>	

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Loftus Community Centre Revenue</b>						
Loftus Community Centre Revenue						
Revenue	(56,000)	(44,998)	(58,762)	(13,764)	31%	
<b>Loftus Community Centre Revenue Total</b>	<b>(56,000)</b>	<b>(44,998)</b>	<b>(58,762)</b>	<b>(13,764)</b>	<b>31%</b>	
<b>Loftus Community Centre Expenditure</b>						
Loftus Community Centre Expenditure						
Employee Costs	89,581	86,577	105,090	18,513	21%	
Other Employee Costs	1,500	1,250	604	(646)	-52%	
Building Maintenance	16,272	13,560	0	(13,560)	-100%	
Other Expenses	36,160	30,605	15,107	(15,498)	-51%	
<b>Loftus Community Centre Expenditure Total</b>	<b>143,513</b>	<b>131,992</b>	<b>120,801</b>	<b>(11,191)</b>	<b>-8%</b>	
<b>Loftus Community Centre Indirect Costs</b>						
Loftus Community Centre Indirect Costs						
Allocations	44,577	35,500	33,467	(2,033)	-6%	
<b>Loftus Community Centre Indirect Costs Total</b>	<b>44,577</b>	<b>35,500</b>	<b>33,467</b>	<b>(2,033)</b>	<b>-6%</b>	
<b>Loftus Community Centre Indirect Costs Total</b>	<b>44,577</b>	<b>35,500</b>	<b>33,467</b>	<b>(2,033)</b>	<b>-6%</b>	

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Senior and Disability Services Revenue</b>						
Senior and Disability Services Revenue						
Revenue	(13,500)	(9,125)	(4,408)	4,717	-52%	
<b>Senior and Disability Services Revenue Total</b>	<b>(13,500)</b>	<b>(9,125)</b>	<b>(4,408)</b>	<b>4,717</b>	<b>-52%</b>	
<b>Senior and Disability Services Revenue Total</b>						
	<b>(13,500)</b>	<b>(9,125)</b>	<b>(4,408)</b>	<b>4,717</b>	<b>-52%</b>	
<b>Senior and Disability Services Expenditure</b>						
Other Employee Costs	0	0	0	0		
Operating Projects	0	0	0	0		
<b>Senior and Disability Services Expenditure Total</b>	<b>20,000</b>	<b>12,500</b>	<b>13,750</b>	<b>1,250</b>	<b>10%</b>	
<b>Senior and Disability Services Expenditure Total</b>						
	<b>20,000</b>	<b>12,500</b>	<b>13,750</b>	<b>1,250</b>	<b>10%</b>	
<b>Director Strategy and Development Services</b>						
Director Strategy and Development Services						
Employee Costs	316,562	287,752	283,022	25,270	10%	Budget phasing variance
Other Employee Costs	1,100	920	45	(875)	-95%	
Other Expenses	1,800	1,500	431	(1,069)	-71%	
<b>Director Strategy and Development Services Total</b>	<b>319,462</b>	<b>260,172</b>	<b>283,497</b>	<b>23,325</b>	<b>9%</b>	
<b>Director Strategy and Development Services Total</b>						
	<b>319,462</b>	<b>260,172</b>	<b>283,497</b>	<b>23,325</b>	<b>9%</b>	
<b>Director Strategy and Development Ser Indirect Co</b>						
Director Strategy and Development Ser Indirect Co						
Allocations	(319,462)	(260,172)	(283,497)	(23,325)	9%	
<b>Director Strategy and Development Ser Indirect Co Total</b>	<b>(319,462)</b>	<b>(260,172)</b>	<b>(283,497)</b>	<b>(23,325)</b>	<b>9%</b>	
<b>Director Strategy and Development Ser Indirect Co Total</b>						
	<b>(319,462)</b>	<b>(260,172)</b>	<b>(283,497)</b>	<b>(23,325)</b>	<b>9%</b>	

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Health Administration and Inspection</b>						
Health Administration and Inspection Revenue						
Revenue	(326,720)	(321,115)	(333,868)	(12,753)	4%	
<b>Health Administration and Inspection Revenue Total</b>	<b>(326,720)</b>	<b>(321,115)</b>	<b>(333,868)</b>	<b>(12,753)</b>	<b>4%</b>	
Health Administration and Inspection Expenditure						
Employee Costs	964,754	778,802	745,757	(33,045)	-4%	
Other Employee Costs	24,815	20,352	9,202	(11,150)	-55%	
Other Expenses	73,340	47,630	19,612	(28,018)	-59%	S&K timing variance on Health programmes, S&K favourable variance on syringe disposal strategy and other favourable variances that are individually immaterial.
<b>Health Administration and Inspection Expenditure Total</b>	<b>1,062,909</b>	<b>846,784</b>	<b>774,570</b>	<b>(72,214)</b>	<b>-5%</b>	
Health Administration and Inspection Indirect Cost						
Allocations	535,830	429,651	400,368	(29,283)	-7%	
<b>Health Administration and Inspection Indirect Cost Total</b>	<b>535,830</b>	<b>429,651</b>	<b>400,368</b>	<b>(29,283)</b>	<b>-7%</b>	
<b>Health Administration and Inspection Total</b>	<b>1,272,019</b>	<b>955,320</b>	<b>841,070</b>	<b>(114,250)</b>	<b>-12%</b>	
<b>Food Control</b>						
Food Control Revenue						
Revenue	(500)	(500)	0	500	-100%	
<b>Food Control Revenue Total</b>	<b>(500)</b>	<b>(500)</b>	<b>0</b>	<b>500</b>	<b>-100%</b>	
Food Control Expenditure						
Other Expenses	12,500	10,080	4,743	(5,337)	-53%	
<b>Food Control Expenditure Total</b>	<b>12,500</b>	<b>10,080</b>	<b>4,743</b>	<b>(5,337)</b>	<b>-53%</b>	
<b>Food Control Total</b>	<b>12,000</b>	<b>9,580</b>	<b>4,743</b>	<b>(4,837)</b>	<b>-50%</b>	
<b>Health Clinics</b>						
Health Clinics Revenue						
Revenue	(28,997)	(24,291)	(29,102)	(4,811)	20%	
<b>Health Clinics Revenue Total</b>	<b>(28,997)</b>	<b>(24,291)</b>	<b>(29,102)</b>	<b>(4,811)</b>	<b>20%</b>	
Health Clinics Expenditure						
Building Maintenance	18,600	15,407	20,614	5,207	34%	
Ground Maintenance	0	0	1,963	1,963	100%	
Relocation - Revaluation Decrement	0	0	0	0		
<b>Health Clinics Expenditure Total</b>	<b>80,109</b>	<b>66,780</b>	<b>77,816</b>	<b>11,036</b>	<b>17%</b>	
Health Clinics Indirect Costs						
Allocations	1,968	1,640	1,640	0	0%	
<b>Health Clinics Indirect Costs Total</b>	<b>1,968</b>	<b>1,640</b>	<b>1,640</b>	<b>0</b>	<b>0%</b>	
<b>Health Clinics Total</b>	<b>53,080</b>	<b>44,129</b>	<b>50,355</b>	<b>6,226</b>	<b>14%</b>	

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<b>Statutory Planning Services</b>					
Statutory Planning Services Revenue					
Revenue	(383,530)	(315,464)	(359,855)	(44,391)	14% Favourable variance due to higher than anticipated development application fees.
<b>Statutory Planning Services Revenue Total</b>	<b>(383,530)</b>	<b>(315,464)</b>	<b>(359,855)</b>	<b>(44,391)</b>	<b>14%</b>
Statutory Planning Services Expenditure					
Employee Costs	1,098,225	893,360	838,624	(54,736)	-6%
Other Employee Costs	11,074	9,230	7,070	(2,160)	-23%
Other Expenses	184,590	134,130	66,082	(66,048)	-49% \$9k timing variance on design advisory committee member fee, \$26k on legal costs, \$14k on consultants and other favourable variances that are individually immaterial.
<b>Statutory Planning Services Expenditure Total</b>	<b>1,293,889</b>	<b>1,036,720</b>	<b>913,777</b>	<b>(122,943)</b>	<b>-12%</b>
Statutory Planning Services Indirect Costs					
Allocations	539,467	432,045	402,074	(29,971)	-7%
<b>Statutory Planning Services Indirect Costs Total</b>	<b>539,467</b>	<b>432,045</b>	<b>402,074</b>	<b>(29,971)</b>	<b>-7%</b>
<b>Statutory Planning Services Total</b>	<b>1,449,826</b>	<b>1,153,301</b>	<b>955,956</b>	<b>(197,305)</b>	<b>-17%</b>
<b>Compliance Services</b>					
Compliance Services Revenue					
Revenue	(43,313)	(38,858)	(43,717)	(4,859)	13%
<b>Compliance Services Revenue Total</b>	<b>(43,313)</b>	<b>(38,858)</b>	<b>(43,717)</b>	<b>(4,859)</b>	<b>13%</b>
Compliance Services Expenditure					
Employee Costs	444,376	361,455	344,783	(16,672)	-5%
Other Employee Costs	12,721	9,850	4,812	(5,038)	-51%
Other Expenses	67,100	55,910	40,933	(14,977)	-27%
<b>Compliance Services Expenditure Total</b>	<b>524,197</b>	<b>427,215</b>	<b>390,528</b>	<b>(36,687)</b>	<b>-9%</b>
Compliance Services Indirect Costs					
Allocations	250,202	200,546	191,922	(8,624)	-4%
<b>Compliance Services Indirect Costs Total</b>	<b>250,202</b>	<b>200,546</b>	<b>191,922</b>	<b>(8,624)</b>	<b>-4%</b>
<b>Compliance Services Total</b>	<b>731,086</b>	<b>588,903</b>	<b>538,734</b>	<b>(50,165)</b>	<b>-9%</b>

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance % %	Variance Commentary
<b>Policy and Place Services</b>						
Policy and Place Services Revenue						
Revenue	(1,800)	(1,500)	(4,713)	(3,213)	214%	
<b>Policy and Place Services Revenue Total</b>	<b>(1,800)</b>	<b>(1,500)</b>	<b>(4,713)</b>	<b>(3,213)</b>	<b>214%</b>	
Policy and Place Serv Expenditure						
Employee Costs	1,230,977	1,001,599	1,047,369	45,770	5%	
Other Employee Costs	13,600	11,330	8,142	(3,188)	-28%	
Other Expenses	726,346	298,393	113,173	(185,220)	-62%	Timing variance of works relating to leisure and strategic planning programmes.
Operating Projects	0	0	0	0		
<b>Policy and Place Serv Expenditure Total</b>	<b>1,970,923</b>	<b>1,311,322</b>	<b>1,168,684</b>	<b>(142,638)</b>	<b>-11%</b>	
Policy and Place Services Indirect Cost						
Allocations	657,618	526,685	492,118	(34,567)	-7%	
<b>Policy and Place Services Indirect Cost Total</b>	<b>657,618</b>	<b>526,685</b>	<b>492,118</b>	<b>(34,567)</b>	<b>-7%</b>	
<b>Policy and Place Services Total</b>	<b>2,626,741</b>	<b>1,836,507</b>	<b>1,656,089</b>	<b>(180,418)</b>	<b>-10%</b>	
<b>Building Control</b>						
Building Control Revenue						
Revenue	(246,050)	(200,182)	(264,219)	(64,037)	32%	Building licenses revenue higher than anticipated.
<b>Building Control Revenue Total</b>	<b>(246,050)</b>	<b>(200,182)</b>	<b>(264,219)</b>	<b>(64,037)</b>	<b>32%</b>	
Building Control Expenditure						
Employee Costs	317,479	258,328	254,275	(4,053)	-2%	
Other Employee Costs	42,064	40,522	33,807	(6,715)	-17%	
Other Expenses	10,850	9,050	5,157	(3,893)	-43%	
<b>Building Control Expenditure Total</b>	<b>370,393</b>	<b>307,900</b>	<b>293,239</b>	<b>(14,661)</b>	<b>-5%</b>	
Building Control Indirect Costs						
Allocations	180,326	144,545	149,013	4,468	3%	
<b>Building Control Indirect Costs Total</b>	<b>180,326</b>	<b>144,545</b>	<b>149,013</b>	<b>4,468</b>	<b>3%</b>	
<b>Building Control Total</b>	<b>304,663</b>	<b>252,263</b>	<b>178,033</b>	<b>(74,230)</b>	<b>-25%</b>	

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Director Infrastructure and Environment Expe</b>						
Director Infrastructure and Environment Expe						
Employee Costs	394,438	321,143	313,079	(8,064)	-3%	
Other Employee Costs	7,518	6,260	7,407	1,147	18%	
Other Expenses	48,450	35,589	32,409	(3,180)	-9%	
<b>Director Infrastructure and Environment Expe Total</b>	<b>450,406</b>	<b>362,992</b>	<b>352,894</b>	<b>(10,098)</b>	<b>-3%</b>	
<b>Director Infrastructure and Environment Expe Total</b>						
<b>450,406</b>	<b>362,992</b>	<b>352,894</b>	<b>(10,098)</b>	<b>-3%</b>		
<b>Director Infrastructure and Environment Indirect</b>						
Director Infrastructure and Environment Indirect						
Allocations	(450,406)	(362,992)	(352,894)	10,098	-3%	
<b>Director Infrastructure and Environment Indirect Total</b>	<b>(450,406)</b>	<b>(362,992)</b>	<b>(352,894)</b>	<b>10,098</b>	<b>-3%</b>	
<b>Director Infrastructure and Environment Indirect Total</b>						
<b>(450,406)</b>	<b>(362,992)</b>	<b>(352,894)</b>	<b>10,098</b>	<b>-3%</b>		
<b>Ranger Services Administration</b>						
Ranger Services Administration Revenue						
Revenue	(3,000)	(2,523)	(2,058)	465	-18%	
<b>Ranger Services Administration Revenue Total</b>	<b>(3,000)</b>	<b>(2,523)</b>	<b>(2,058)</b>	<b>465</b>	<b>-18%</b>	
<b>Ranger Services Administration Expenditure</b>						
Ranger Services Administration Expenditure						
Employee Costs	2,324,136	1,899,524	1,869,784	(29,740)	-2%	
Other Employee Costs	51,034	44,831	27,996	(16,835)	-38%	
Other Expenses	206,000	162,308	119,753	(42,555)	-26%	Favourable variance - \$10k furniture and equipment maintenance, \$10k postage costs not required as yet, other variances are individually immaterial.
Lease Expenses	3,263	3,263	3,263	(0)	0%	
<b>Ranger Services Administration Expenditure Total</b>	<b>2,584,433</b>	<b>2,109,926</b>	<b>2,020,795</b>	<b>(89,131)</b>	<b>-4%</b>	
<b>Ranger Services Administration Indirect Costs</b>						
Ranger Services Administration Indirect Costs						
Allocations	(2,580,433)	(2,106,573)	(2,018,737)	87,836	-4%	
<b>Ranger Services Administration Indirect Costs Total</b>	<b>(2,580,433)</b>	<b>(2,106,573)</b>	<b>(2,018,737)</b>	<b>87,836</b>	<b>-4%</b>	
<b>Ranger Services Administration Total</b>						
<b>1,000</b>	<b>830</b>	<b>0</b>	<b>(830)</b>	<b>-100%</b>		

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Fire Prevention</b>						
Fire Prevention Revenue						
Revenue	(2,500)	0	(2,801)	(2,801)	100%	
<b>Fire Prevention Revenue Total</b>	<b>(2,500)</b>	<b>0</b>	<b>(2,801)</b>	<b>(2,801)</b>	<b>100%</b>	
Other Employee Costs	0	0	0	0		
Other Expenses	100	0	0	0		
<b>Fire Prevention Expenditure Total</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>		
Fire Prevention Indirect Costs						
Allocations	35,536	28,823	29,982	1,159	4%	
<b>Fire Prevention Indirect Costs Total</b>	<b>35,536</b>	<b>28,823</b>	<b>29,982</b>	<b>1,159</b>	<b>4%</b>	
<b>Fire Prevention Total</b>	<b>33,136</b>	<b>28,823</b>	<b>27,181</b>	<b>(1,642)</b>	<b>-6%</b>	
<b>Animal Control</b>						
Animal Control Revenue						
Revenue	(92,450)	(85,690)	(90,584)	(4,894)	6%	
<b>Animal Control Revenue Total</b>	<b>(92,450)</b>	<b>(85,690)</b>	<b>(90,584)</b>	<b>(4,894)</b>	<b>6%</b>	
Other Employee Costs	0	0	0	0		
Other Expenses	19,800	15,112	18,481	3,369	22%	
<b>Animal Control Expenditure Total</b>	<b>19,800</b>	<b>15,112</b>	<b>18,481</b>	<b>3,369</b>	<b>22%</b>	
Animal Control Indirect Costs						
Allocations	284,402	230,681	228,632	(2,049)	-1%	
<b>Animal Control Indirect Costs Total</b>	<b>284,402</b>	<b>230,681</b>	<b>228,632</b>	<b>(2,049)</b>	<b>-1%</b>	
<b>Animal Control Total</b>	<b>211,752</b>	<b>160,103</b>	<b>156,529</b>	<b>(3,574)</b>	<b>-2%</b>	

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance % %	Variance Commentary
<b>Local Laws (Law and Order)</b>						
Local Laws (Law and Order) Revenue	(134,650)	(92,761)	(134,964)	(42,203)	45%	Favourable variance due to higher than anticipated revenue for work zone licences and permits.
<b>Local Laws (Law and Order) Revenue Total</b>	<b>(134,650)</b>	<b>(92,761)</b>	<b>(134,964)</b>	<b>(42,203)</b>	<b>45%</b>	
Local Laws (Law and Order) Indirect Costs Allocations	455,044	369,091	365,811	(3,280)	-1%	
<b>Local Laws (Law and Order) Indirect Costs Total</b>	<b>455,044</b>	<b>369,091</b>	<b>365,811</b>	<b>(3,280)</b>	<b>-1%</b>	
<b>Local Laws (Law and Order) Total</b>	<b>320,394</b>	<b>276,330</b>	<b>230,847</b>	<b>(45,483)</b>	<b>-16%</b>	
<b>Abandoned Vehicles</b>						
Abandoned Vehicles Revenue	(9,500)	(7,283)	(8,926)	(1,643)	23%	
<b>Abandoned Vehicles Revenue Total</b>	<b>(9,500)</b>	<b>(7,283)</b>	<b>(8,926)</b>	<b>(1,643)</b>	<b>23%</b>	
Other Employee Costs	0	0	0	0		
Other Expenses	6,000	4,625	1,185	(3,440)	-74%	
<b>Abandoned Vehicles Expenditure Total</b>	<b>6,000</b>	<b>4,625</b>	<b>1,185</b>	<b>(3,440)</b>	<b>-74%</b>	
Abandoned Vehicles Indirect Costs Allocations	398,162	322,953	320,085	(2,868)	-1%	
<b>Abandoned Vehicles Indirect Costs Total</b>	<b>398,162</b>	<b>322,953</b>	<b>320,085</b>	<b>(2,868)</b>	<b>-1%</b>	
<b>Abandoned Vehicles Total</b>	<b>394,662</b>	<b>320,295</b>	<b>312,344</b>	<b>(7,951)</b>	<b>-2%</b>	

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance - Variance Commentary %
<b>Inspectorial Control</b>					
Inspectorial Control Revenue					
Revenue	(1,983,647)	(1,663,588)	(1,734,467)	(70,879)	4%
<b>Inspectorial Control Revenue Total</b>	<b>(1,983,647)</b>	<b>(1,663,588)</b>	<b>(1,734,467)</b>	<b>(70,879)</b>	<b>4%</b>
Inspectorial Control Expenditure					
Other Employee Costs	0	0	0	0	
Car Park Development - Revaluation Decre	0	0	0	0	
<b>Inspectorial Control Expenditure Total</b>	<b>1,144,386</b>	<b>990,781</b>	<b>1,011,426</b>	<b>20,645</b>	<b>2%</b>
Inspectorial Control Indirect Costs					
Allocations	2,559,618	2,076,133	2,057,688	(18,445)	-1%
<b>Inspectorial Control Indirect Costs Total</b>	<b>2,559,618</b>	<b>2,076,133</b>	<b>2,057,688</b>	<b>(18,445)</b>	<b>-1%</b>
<b>Inspectorial Control Total</b>	<b>1,720,357</b>	<b>1,403,326</b>	<b>1,334,647</b>	<b>(68,675)</b>	<b>-5%</b>
<b>Car Park Control</b>					
Car Park Control Revenue					
Revenue	(2,242,216)	(1,802,778)	(2,156,916)	(354,138)	20% Revenue higher than anticipated as a result of increased visitor activity within the City.
<b>Car Park Control Revenue Total</b>	<b>(2,242,216)</b>	<b>(1,802,778)</b>	<b>(2,156,916)</b>	<b>(354,138)</b>	<b>20%</b>
Car Park Control Expenditure					
Ground Maintenance	149,000	124,157	151,828	27,671	22% Timing variance on maintenance works.
Other Expenses	649,022	494,901	625,235	130,334	26% Timing variance on parking revenue reimbursement.
<b>Car Park Control Expenditure Total</b>	<b>798,022</b>	<b>619,058</b>	<b>777,063</b>	<b>158,005</b>	<b>26%</b>
<b>Car Park Control Total</b>	<b>(1,444,194)</b>	<b>(1,183,720)</b>	<b>(1,379,853)</b>	<b>(196,133)</b>	<b>17%</b>
<b>Kerbside Parking Control</b>					
Kerbside Parking Control Revenue					
Revenue	(2,128,811)	(1,685,178)	(2,207,109)	(521,931)	31% Revenue has been updated in the September budget review.
<b>Kerbside Parking Control Revenue Total</b>	<b>(2,128,811)</b>	<b>(1,685,178)</b>	<b>(2,207,109)</b>	<b>(521,931)</b>	<b>31%</b>
Kerbside Parking Control Expenditure					
Other Expenses	492,763	385,371	426,116	40,745	11%
<b>Kerbside Parking Control Expenditure Total</b>	<b>492,763</b>	<b>385,371</b>	<b>426,116</b>	<b>40,745</b>	<b>11%</b>
<b>Kerbside Parking Control Total</b>	<b>(1,636,048)</b>	<b>(1,299,807)</b>	<b>(1,780,993)</b>	<b>(481,186)</b>	<b>37%</b>

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<b>Dog Pound Expenditure</b>						
Dog Pound Expenditure						
Building Maintenance	1,500	1,500	1,509	9	1%	
Buildings - Revaluation Decrement	0	0	0	0		
<b>Dog Pound Expenditure Total</b>	<b>1,500</b>	<b>1,500</b>	<b>2,162</b>	<b>662</b>	<b>44%</b>	
<b>Dog Pound Expenditure Total</b>	<b>1,500</b>	<b>1,500</b>	<b>2,162</b>	<b>662</b>	<b>44%</b>	
<b>Community Connections Revenue</b>						
Community Connections Revenue						
Revenue	(50,000)	(12,500)	0	12,500	-100%	
<b>Community Connections Revenue Total</b>	<b>(50,000)</b>	<b>(12,500)</b>	<b>0</b>	<b>12,500</b>	<b>-100%</b>	
<b>Community Connections Revenue Total</b>	<b>(50,000)</b>	<b>(12,500)</b>	<b>0</b>	<b>12,500</b>	<b>-100%</b>	
<b>Community Connections</b>						
Community Connections Expenditure						
Employee Costs	50,533	41,136	42,164	1,028	3%	
Other Employee Costs	0	0	0	0		
Other Expenses	98,880	91,001	65,268	(25,733)	-28%	Timing variance of works relating to community safety programmes.
Operating Projects	50,000	30,000	12,482	(17,518)	-58%	
<b>Community Connections Expenditure Total</b>	<b>199,413</b>	<b>162,137</b>	<b>119,914</b>	<b>(42,223)</b>	<b>-26%</b>	
Community Connections Indirect Costs						
Allocations	23,965	19,082	23,660	4,578	24%	
Community Partnerships Mgmt Admin Alloca	0	0	0	0		
Library Occupancy Costs Allocations	746	616	3,084	2,468	401%	
<b>Community Connections Indirect Costs Total</b>	<b>24,711</b>	<b>19,698</b>	<b>26,744</b>	<b>7,046</b>	<b>36%</b>	
<b>Community Connections Total</b>	<b>224,124</b>	<b>181,835</b>	<b>146,659</b>	<b>(35,176)</b>	<b>-19%</b>	

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<b>Engineering Design Services</b>						
Engineering Design Services Revenue						
Revenue	(6,000)	(5,250)	(2,461)	2,789	-53%	
<b>Engineering Design Services Revenue Total</b>	<b>(6,000)</b>	<b>(5,250)</b>	<b>(2,461)</b>	<b>2,789</b>	<b>-53%</b>	
Engineering Design Services Expenditure						
Employee Costs	564,141	455,495	486,014	30,519	7%	
Other Employee Costs	39,213	32,332	58,159	25,827	80%	Unfavourable variance as a result of agency labour costs relating to a position within the section. This will be offset by the savings identified from the salaries budgeted for the same position.
Other Expenses	123,450	101,124	73,696	(27,428)	-27%	Favourable variance of \$15k on Asset Management - Data collection and \$15k building condition survey. Unfavourable variance of \$14k on traffic survey.
Operating Projects	180,124	180,124	180,124	0	0%	
<b>Engineering Design Services Expenditure Total</b>	<b>906,928</b>	<b>769,075</b>	<b>797,993</b>	<b>28,918</b>	<b>4%</b>	
Engineering Design Services Indirect Costs						
Allocations	291,444	233,623	236,154	2,531	1%	
<b>Engineering Design Services Indirect Costs Total</b>	<b>291,444</b>	<b>233,623</b>	<b>236,154</b>	<b>2,531</b>	<b>1%</b>	
<b>Engineering Design Services Total</b>	<b>1,192,372</b>	<b>997,448</b>	<b>1,031,687</b>	<b>34,239</b>	<b>3%</b>	
<b>Bike Station Expenditure</b>						
Bike Station Expenditure						
Other Expenses	6,000	4,500	1,369	(3,131)	-70%	
<b>Bike Station Expenditure Total</b>	<b>6,000</b>	<b>4,500</b>	<b>1,369</b>	<b>(3,131)</b>	<b>-70%</b>	
<b>Bike Station Expenditure Total</b>	<b>6,000</b>	<b>4,500</b>	<b>1,369</b>	<b>(3,131)</b>	<b>-70%</b>	
<b>Street Lighting</b>						
Street Lighting Revenue						
Revenue	(24,500)	0	0	0		
<b>Street Lighting Revenue Total</b>	<b>(24,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
Street Lighting Expenditure						
Other Expenses	756,000	566,997	531,796	(35,201)	-6%	
<b>Street Lighting Expenditure Total</b>	<b>756,000</b>	<b>566,997</b>	<b>531,796</b>	<b>(35,201)</b>	<b>-6%</b>	
<b>Street Lighting Total</b>	<b>731,500</b>	<b>566,997</b>	<b>531,796</b>	<b>(35,201)</b>	<b>-6%</b>	

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<b>Bus Shelter</b>						
Bus Shelter Revenue						
Revenue	(64,000)	(41,250)	(50,039)	(8,789)	21%	
<b>Bus Shelter Revenue Total</b>	<b>(64,000)</b>	<b>(41,250)</b>	<b>(50,039)</b>	<b>(8,789)</b>	<b>21%</b>	
Other Expenses	134,241	111,869	119,405	7,536	7%	
Street Furniture - Revaluation Decrement	0	0	0	0		
<b>Bus Shelter Expenditure Total</b>	<b>134,241</b>	<b>111,869</b>	<b>119,405</b>	<b>7,536</b>	<b>7%</b>	
<b>Bus Shelter Total</b>	<b>70,241</b>	<b>70,619</b>	<b>69,366</b>	<b>(1,253)</b>	<b>-2%</b>	
<b>Parking and Street Name Signs Expenditure</b>						
Parking and Street Name Signs Expenditure						
Other Expenses	90,000	89,500	88,397	(1,103)	-2%	
<b>Parking and Street Name Signs Expenditure Total</b>	<b>90,000</b>	<b>89,500</b>	<b>88,397</b>	<b>(1,103)</b>	<b>-2%</b>	
<b>Parking and Street Name Signs Expenditure Total</b>	<b>90,000</b>	<b>89,500</b>	<b>88,397</b>	<b>(1,103)</b>	<b>-2%</b>	
<b>Crossovers</b>						
Crossovers Revenue						
Revenue	(500)	(375)	0	375	-100%	
<b>Crossovers Revenue Total</b>	<b>(500)</b>	<b>(375)</b>	<b>0</b>	<b>375</b>	<b>-100%</b>	
Crossovers Expenditure						
Other Expenses	15,000	12,500	15,204	2,704	22%	
<b>Crossovers Expenditure Total</b>	<b>15,000</b>	<b>12,500</b>	<b>15,204</b>	<b>2,704</b>	<b>22%</b>	
<b>Crossovers Total</b>	<b>14,500</b>	<b>12,125</b>	<b>15,204</b>	<b>3,079</b>	<b>25%</b>	



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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Roads Linemarking Expenditure</b>						
Roads Linemarking Expenditure						
Other Expenses	68,000	56,670	51,695	(4,975)	-9%	
<b>Roads Linemarking Expenditure Total</b>	<b>68,000</b>	<b>56,670</b>	<b>51,695</b>	<b>(4,975)</b>	<b>-9%</b>	
<b>Roads Linemarking Expenditure Total</b>	<b>68,000</b>	<b>56,670</b>	<b>51,695</b>	<b>(4,975)</b>	<b>-9%</b>	
<b>Tree Lighting Leederville Expenditure</b>						
Tree Lighting Leederville Expenditure						
Other Expenses	70,000	70,000	67,364	(2,636)	-4%	
<b>Tree Lighting Leederville Expenditure Total</b>	<b>70,000</b>	<b>70,000</b>	<b>67,364</b>	<b>(2,636)</b>	<b>-4%</b>	
<b>Tree Lighting Leederville Expenditure Total</b>	<b>70,000</b>	<b>70,000</b>	<b>67,364</b>	<b>(2,636)</b>	<b>-4%</b>	
<b>Parklets Expenditure</b>						
Parklets Expenditure						
Other Expenses	3,500	3,500	518	(2,982)	-85%	
<b>Parklets Expenditure Total</b>	<b>3,500</b>	<b>3,500</b>	<b>518</b>	<b>(2,982)</b>	<b>-85%</b>	
<b>Parklets Expenditure Total</b>	<b>3,500</b>	<b>3,500</b>	<b>518</b>	<b>(2,982)</b>	<b>-85%</b>	
<b>Environmental Services</b>						
Environmental Services Revenue						
Revenue	(14,000)	(7,000)	(10,466)	(3,466)	50%	
<b>Environmental Services Revenue Total</b>	<b>(14,000)</b>	<b>(7,000)</b>	<b>(10,466)</b>	<b>(3,466)</b>	<b>50%</b>	
Environmental Services Expenditure						
Employee Costs	90,279	73,357	75,461	2,104	3%	
Other Employee Costs	0	0	0	0		
Other Expenses	202,290	135,070	126,420	(8,650)	-6%	
<b>Environmental Services Expenditure Total</b>	<b>292,569</b>	<b>208,427</b>	<b>201,881</b>	<b>(6,646)</b>	<b>-3%</b>	
Environmental Services Indirect Costs						
Allocations	45,142	36,176	34,870	(1,306)	-4%	
<b>Environmental Services Indirect Costs Total</b>	<b>45,142</b>	<b>36,176</b>	<b>34,870</b>	<b>(1,306)</b>	<b>-4%</b>	
<b>Environmental Services Total</b>	<b>323,711</b>	<b>237,603</b>	<b>226,284</b>	<b>(11,319)</b>	<b>-5%</b>	

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Property Management Administration</b>						
Property Management Administration Revenue						
Revenue	(2,000)	(1,670)	(2,034)	(364)	22%	
<b>Property Management Administration Revenue Total</b>	<b>(2,000)</b>	<b>(1,670)</b>	<b>(2,034)</b>	<b>(364)</b>	<b>22%</b>	
Property Management Administration Expenditure						
Employee Costs	322,887	288,290	244,828	(13,462)	-5%	
Other Employee Costs	5,100	4,250	4,250	0	0%	
Other Expenses	17,000	17,000	17,976	976	6%	
<b>Property Management Administration Expenditure Total</b>	<b>344,987</b>	<b>279,540</b>	<b>267,054</b>	<b>(12,486)</b>	<b>-4%</b>	
Property Management Administration Indirect Costs						
Allocations	150,313	120,937	114,734	(6,203)	-5%	
<b>Property Management Administration Indirect Costs Total</b>	<b>150,313</b>	<b>120,937</b>	<b>114,734</b>	<b>(6,203)</b>	<b>-5%</b>	
<b>Property Management Administration Total</b>	<b>493,300</b>	<b>398,807</b>	<b>379,754</b>	<b>(19,053)</b>	<b>-5%</b>	
<b>Civic Centre Building</b>						
Civic Centre Building Expenditure						
Building Maintenance	182,000	154,080	163,433	9,353	6%	
Plant and Equipment - Revaluation Decrem	0	0	0	0		
Office Furniture and Equipment - Revalua	0	0	0	0		
<b>Civic Centre Building Expenditure Total</b>	<b>888,352</b>	<b>743,672</b>	<b>597,289</b>	<b>(146,383)</b>	<b>-20%</b>	
Civic Centre Building Indirect Costs						
Allocations	(888,352)	(728,672)	(597,289)	131,383	-18%	
<b>Civic Centre Building Indirect Costs Total</b>	<b>(888,352)</b>	<b>(728,672)</b>	<b>(597,289)</b>	<b>131,383</b>	<b>-18%</b>	
<b>Civic Centre Building Total</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>(15,000)</b>	<b>-100%</b>	

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Child Care Centres and Play Groups</b>						
Child Care Centres and Play Groups Revenue						
Revenue	(5,474)	(6,904)	(7,053)	(149)	2%	
<b>Child Care Centres and Play Groups Revenue Total</b>	<b>(5,474)</b>	<b>(6,904)</b>	<b>(7,053)</b>	<b>(149)</b>	<b>2%</b>	
Child Care Centres and Play Groups Expenditure						
Building Maintenance	7,150	7,150	38,230	31,080	435%	Storm damage works required at Early birds playgroup and general maintenance works at Mount Hawthorn playgroup. Budget will be adjusted at 3rd quarter budget review.
Parks Development - Revaluation Decrements	0	0	0	0		
Fencing - Revaluation Decrement	0	0	0	0		
<b>Child Care Centres and Play Groups Expenditure Total</b>	<b>55,069</b>	<b>47,040</b>	<b>78,107</b>	<b>31,067</b>	<b>66%</b>	
Child Care Centres and Play Groups Indirect Costs						
Allocations	2,441	2,040	2,040	0	0%	
<b>Child Care Centres and Play Groups Indirect Costs Total</b>	<b>2,441</b>	<b>2,040</b>	<b>2,040</b>	<b>0</b>	<b>0%</b>	
<b>Child Care Centres and Play Groups Total</b>	<b>47,976</b>	<b>42,176</b>	<b>73,095</b>	<b>30,319</b>	<b>73%</b>	
<b>Pre Schools and Kindergartens</b>						
Pre Schools and Kindergartens Revenue						
Revenue	(61,849)	(54,520)	(52,676)	1,844	-3%	
<b>Pre Schools and Kindergartens Revenue Total</b>	<b>(61,849)</b>	<b>(54,520)</b>	<b>(52,676)</b>	<b>1,844</b>	<b>-3%</b>	
Pre Schools and Kindergartens Expenditure						
Playground Equipment - Revaluation Decrements	0	0	0	0		
Reticulation - Revaluation Decrement	0	0	0	0		
<b>Pre Schools and Kindergartens Expenditure Total</b>	<b>53,301</b>	<b>44,531</b>	<b>47,528</b>	<b>2,997</b>	<b>7%</b>	
Pre Schools and Kindergartens Indirect Costs						
Allocations	1,749	1,460	1,460	0	0%	
<b>Pre Schools and Kindergartens Indirect Costs Total</b>	<b>1,749</b>	<b>1,460</b>	<b>1,460</b>	<b>0</b>	<b>0%</b>	
<b>Pre Schools and Kindergartens Total</b>	<b>(6,799)</b>	<b>(8,529)</b>	<b>(3,687)</b>	<b>4,842</b>	<b>-57%</b>	

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Community and Welfare Centres</b>						
Community and Welfare Centres Revenue						
Revenue	(36,958)	(29,972)	(39,896)	(9,924)	33%	
<b>Community and Welfare Centres Revenue Total</b>	<b>(36,958)</b>	<b>(29,972)</b>	<b>(39,896)</b>	<b>(9,924)</b>	<b>33%</b>	
Community and Welfare Centres Expenditure						
Building Maintenance	31,050	27,431	35,455	8,024	29%	
Plant and Equipment - Revaluation Decrem	0	0	0	0		
Parks Development - Revaluation Decremen	0	0	0	0		
<b>Community and Welfare Centres Expenditure Total</b>	<b>215,681</b>	<b>181,599</b>	<b>181,289</b>	<b>(310)</b>	<b>0%</b>	
Community and Welfare Centres indirect Costs						
Allocations	7,677	6,400	6,400	0	0%	
<b>Community and Welfare Centres Indirect Costs Total</b>	<b>7,677</b>	<b>6,400</b>	<b>6,400</b>	<b>0</b>	<b>0%</b>	
<b>Community and Welfare Centres Total</b>	<b>186,400</b>	<b>158,027</b>	<b>147,753</b>	<b>(10,234)</b>	<b>-6%</b>	
<b>Department of Sports and Recreation Building</b>						
Dept of Sports and Recreation Building Revenue						
Revenue	(823,580)	(666,310)	(694,343)	(28,033)	4%	
<b>Dept of Sports and Recreation Building Revenue Total</b>	<b>(823,580)</b>	<b>(666,310)</b>	<b>(694,343)</b>	<b>(28,033)</b>	<b>4%</b>	
Dept of Sports and Recreation Building Expenditure						
Building Maintenance	97,060	74,670	62,966	(11,684)	-16%	
Buildings - Revaluation Decrement	0	0	0	0		
Parks Development - Revaluation Decremen	0	0	0	0		
<b>Dept of Sports and Recreation Building Expenditure Total</b>	<b>992,786</b>	<b>910,516</b>	<b>883,522</b>	<b>(26,994)</b>	<b>-3%</b>	
Dept of Sports and Recreation Building indirect Costs						
Allocations	12,811	10,680	10,680	0	0%	
<b>Dept of Sports and Recreation Building Indirect Costs Total</b>	<b>12,811</b>	<b>10,680</b>	<b>10,680</b>	<b>0</b>	<b>0%</b>	
<b>Department of Sports and Recreation Building Total</b>	<b>182,017</b>	<b>254,886</b>	<b>199,859</b>	<b>(55,027)</b>	<b>-22%</b>	

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance Variance %	Commentary
<b>nb Stadium</b>						
nb Stadium Revenue						
Revenue	(27,847)	(27,847)	(27,847)	(0)	0%	
<b>nb Stadium Revenue Total</b>	<b>(27,847)</b>	<b>(27,847)</b>	<b>(27,847)</b>	<b>(0)</b>	<b>0%</b>	
nb Stadium Expenditure						
Fencing - Revaluation Decrement	0	0	0	0		
Reticulation - Revaluation Decrement	0	0	0	0		
<b>nb Stadium Expenditure Total</b>	<b>2,028,810</b>	<b>1,690,674</b>	<b>1,690,675</b>	<b>1</b>	<b>0%</b>	
<b>nb Stadium Total</b>	<b>2,000,963</b>	<b>1,662,827</b>	<b>1,662,828</b>	<b>1</b>	<b>0%</b>	
<b>Leederville Oval</b>						
Leederville Oval Revenue						
Revenue	(156,539)	(131,294)	(108,653)	22,541	-17%	Journal needs to be prepared as variable outgoing revenue is received after deducting expenditure.
<b>Leederville Oval Revenue Total</b>	<b>(156,539)</b>	<b>(131,294)</b>	<b>(108,653)</b>	<b>22,541</b>	<b>-17%</b>	
Leederville Oval Expenditure						
Building Maintenance	19,700	15,100	15,358	258	2%	
Fencing - Revaluation Decrement	0	0	0	0		
Reticulation - Revaluation Decrement	0	0	0	0		
<b>Leederville Oval Expenditure Total</b>	<b>576,277</b>	<b>481,845</b>	<b>478,178</b>	<b>(3,667)</b>	<b>-1%</b>	
Leederville Oval Indirect Costs						
Allocations	13,365	11,140	11,140	0	0%	
<b>Leederville Oval Indirect Costs Total</b>	<b>13,365</b>	<b>11,140</b>	<b>11,140</b>	<b>0</b>	<b>0%</b>	
<b>Leederville Oval Total</b>	<b>433,003</b>	<b>361,691</b>	<b>380,665</b>	<b>18,974</b>	<b>5%</b>	

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	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance - Variance Commentary %
<b>Loftus Centre</b>					
Loftus Centre Revenue					
Revenue	(553,288)	(356,623)	(451,715)	(95,092)	27% Favourable variance as payment of deferred loan repayments have commenced.
<b>Loftus Centre Revenue Total</b>	<b>(553,288)</b>	<b>(356,623)</b>	<b>(451,715)</b>	<b>(95,092)</b>	<b>27%</b>
Loftus Centre Expenditure					
Building Maintenance	227,500	189,580	133,148	(56,432)	-30% Timing variance of works.
Park Furniture - Revaluation Decrement	0	0	0	0	
Playground Equipment - Revaluation Decre	0	0	0	0	
<b>Loftus Centre Expenditure Total</b>	<b>1,015,608</b>	<b>848,282</b>	<b>764,576</b>	<b>(83,706)</b>	<b>-10%</b>
Loftus Centre Indirect Costs					
Allocations	24,424	20,360	20,360	0	0%
<b>Loftus Centre Indirect Costs Total</b>	<b>24,424</b>	<b>20,360</b>	<b>20,360</b>	<b>0</b>	<b>0%</b>
<b>Loftus Centre Total</b>	<b>486,744</b>	<b>512,019</b>	<b>333,221</b>	<b>(178,798)</b>	<b>-35%</b>
<b>Public Halls</b>					
Public Halls Revenue					
Revenue	(215,659)	(154,834)	(142,673)	12,161	-8%
<b>Public Halls Revenue Total</b>	<b>(215,659)</b>	<b>(154,834)</b>	<b>(142,673)</b>	<b>12,161</b>	<b>-8%</b>
Public Halls Expenditure					
Building Maintenance	192,000	169,894	182,245	12,351	7%
Playground Equipment - Revaluation Decre	0	0	0	0	
Reticulation - Revaluation Decrement	0	0	0	0	
<b>Public Halls Expenditure Total</b>	<b>489,560</b>	<b>421,873</b>	<b>440,029</b>	<b>18,156</b>	<b>4%</b>
Public Halls Indirect Costs					
Allocations	6,438	5,360	5,360	0	0%
<b>Public Halls Indirect Costs Total</b>	<b>6,438</b>	<b>5,360</b>	<b>5,360</b>	<b>0</b>	<b>0%</b>
<b>Public Halls Total</b>	<b>280,359</b>	<b>272,359</b>	<b>302,716</b>	<b>30,317</b>	<b>11%</b>

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<b>Reserves Pavilions and Facilities</b>					
Reserves Pavilions and Facilities Revenue					
Revenue	(26,415)	(19,834)	(15,962)	3,872	-20%
<b>Reserves Pavilions and Facilities Revenue Total</b>	<b>(26,415)</b>	<b>(19,834)</b>	<b>(15,962)</b>	<b>3,872</b>	<b>-20%</b>
Reserves Pavilions and Facilities Expenditure					
Building Maintenance	390,901	342,766	306,243	(36,523)	-11% Favourable variance, no major maintenance yet required.
Buildings - Revaluation Decrement	0	0	0	0	
Office Furniture and Equipment - Revalua	0	0	0	0	
<b>Reserves Pavilions and Facilities Expenditure Total</b>	<b>712,040</b>	<b>609,897</b>	<b>566,602</b>	<b>(43,295)</b>	<b>-7%</b>
Reserves Pavilions and Facilities Indirect Costs					
Allocations	6,501	5,410	5,410	0	0%
<b>Reserves Pavilions and Facilities Indirect Costs Total</b>	<b>6,501</b>	<b>5,410</b>	<b>5,410</b>	<b>0</b>	<b>0%</b>
<b>Reserves Pavilions and Facilities Total</b>	<b>692,126</b>	<b>595,473</b>	<b>556,049</b>	<b>(39,424)</b>	<b>-7%</b>
<b>Sporting Clubs Buildings</b>					
Playground Equipment - Revaluation Decre	0	0	0	0	
Retcouation - Revaluation Decrement	0	0	0	0	
<b>Sporting Clubs Buildings Expenditure Total</b>	<b>963,284</b>	<b>765,219</b>	<b>780,213</b>	<b>14,994</b>	<b>2%</b>
Sporting Clubs Buildings Indirect Costs					
Allocations	31,149	25,950	25,950	0	0%
<b>Sporting Clubs Buildings Indirect Costs Total</b>	<b>31,149</b>	<b>25,950</b>	<b>25,950</b>	<b>0</b>	<b>0%</b>
<b>Sporting Clubs Buildings Total</b>	<b>874,723</b>	<b>691,686</b>	<b>765,269</b>	<b>13,583</b>	<b>2%</b>

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<b>Parks and Reserves Administration</b>						
Parks and Reserves Administration Revenue						
Revenue	(3,200)	(2,670)	(2,814)	(144)	5%	
<b>Parks and Reserves Administration Revenue Total</b>	<b>(3,200)</b>	<b>(2,670)</b>	<b>(2,814)</b>	<b>(144)</b>	<b>5%</b>	
Parks and Reserves Administration Expenditure						
Employee Costs	1,047,503	831,587	851,485	19,898	2%	
Playground Equipment - Revaluation Decre	0	0	0	0		
Reticulation - Revaluation Decrement	0	0	0	0		
<b>Parks and Reserves Administration Expenditure Total</b>	<b>1,318,982</b>	<b>1,057,825</b>	<b>1,049,902</b>	<b>(7,923)</b>	<b>-1%</b>	
Parks and Reserves Administration Indirect Costs						
Allocations	1,470,487	1,181,208	1,152,189	(29,019)	-2%	
On Costs Recovery	(1,497,018)	(1,247,510)	(977,257)	270,253	-22%	
<b>Parks and Reserves Administration Indirect Costs Total</b>	<b>(26,531)</b>	<b>(66,302)</b>	<b>174,932</b>	<b>241,234</b>	<b>-364%</b>	
<b>Parks and Reserves Administration Total</b>	<b>1,289,261</b>	<b>988,853</b>	<b>1,222,020</b>	<b>233,167</b>	<b>24%</b>	
<b>Parks and Reserves</b>						
Parks and Reserves Revenue						
Revenue	(9,300)	(9,301)	(46,493)	(37,192)	400%	Favourable variance, ground hire revenue higher than anticipated.
<b>Parks and Reserves Revenue Total</b>	<b>(9,300)</b>	<b>(9,301)</b>	<b>(46,493)</b>	<b>(37,192)</b>	<b>400%</b>	
Parks and Reserves Expenditure						
Playground Equipment - Revaluation Decre	0	0	0	0		
Reticulation - Revaluation Decrement	0	0	0	0		
<b>Parks and Reserves Expenditure Total</b>	<b>2,775,853</b>	<b>2,324,888</b>	<b>2,212,403</b>	<b>(112,485)</b>	<b>-5%</b>	
Parks and Reserves Indirect Costs						
Allocations	364	300	300	0	0%	
<b>Parks and Reserves Indirect Costs Total</b>	<b>364</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>0%</b>	
<b>Parks and Reserves Total</b>	<b>2,764,367</b>	<b>2,315,887</b>	<b>2,166,210</b>	<b>(149,677)</b>	<b>-6%</b>	

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<b>Sporting Grounds</b>						
Sporting Grounds Revenue						
Revenue	(1,134)	(849)	(32,740)	(31,891)	3756%	Favourable variance, reserves and ground hire revenue higher than anticipated.
<b>Sporting Grounds Revenue Total</b>	<b>(1,134)</b>	<b>(849)</b>	<b>(32,740)</b>	<b>(31,891)</b>	<b>3756%</b>	
Sporting Grounds Expenditure						
Playground Equipment - Revaluation Decre	0	0	0	0		
Reticulation - Revaluation Decrement	0	0	0	0		
<b>Sporting Grounds Expenditure Total</b>	<b>1,712,703</b>	<b>1,433,924</b>	<b>1,413,345</b>	<b>(20,579)</b>	<b>-1%</b>	
<b>Sporting Grounds Total</b>	<b>1,711,569</b>	<b>1,433,075</b>	<b>1,380,605</b>	<b>(52,470)</b>	<b>-4%</b>	
<b>Road Reserves Expenditure</b>						
Road Reserves Expenditure						
Ground Maintenance	328,005	273,710	289,098	15,388	6%	
Other Expenses	10,700	8,025	13,544	5,519	69%	
<b>Road Reserves Expenditure Total</b>	<b>338,705</b>	<b>281,735</b>	<b>302,641</b>	<b>20,906</b>	<b>7%</b>	
<b>Road Reserves Expenditure Total</b>	<b>338,705</b>	<b>281,735</b>	<b>302,641</b>	<b>20,906</b>	<b>7%</b>	
<b>Parks Other</b>						
Parks Other Revenue						
Revenue	(219,425)	(219,425)	(217,425)	2,000	-1%	
<b>Parks Other Revenue Total</b>	<b>(219,425)</b>	<b>(219,425)</b>	<b>(217,425)</b>	<b>2,000</b>	<b>-1%</b>	
Parks Other Expenditure						
Other Expenses	1,478,450	1,341,276	1,374,943	33,667	3%	
Money/Monger Street Trees Surgery	0	22,000	12,772	(9,228)	-42%	
<b>Parks Other Expenditure Total</b>	<b>1,478,450</b>	<b>1,363,276</b>	<b>1,387,715</b>	<b>24,439</b>	<b>2%</b>	
<b>Parks Other Total</b>	<b>1,259,025</b>	<b>1,143,851</b>	<b>1,170,290</b>	<b>26,439</b>	<b>2%</b>	

CITY OF VINCENT  
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
 BY SERVICE AREAS  
 AS AT 30 APRIL 2021



	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Processable Waste Collection</b>						
Processable Waste Collection Revenue						
Revenue	(315,700)	(313,189)	(289,699)	23,490	-8%	
<b>Processable Waste Collection Revenue Total</b>	<b>(315,700)</b>	<b>(313,189)</b>	<b>(289,699)</b>	<b>23,490</b>	<b>-8%</b>	
Processable Waste Collection Expenditure						
Employee Costs	992,177	801,305	833,504	32,199	4%	
Other Expenses	3,864,812	3,106,658	3,041,605	(65,053)	-2%	
Rubbish Bins - Revaluation Decrement	0	0	0	0		
Operating Projects	80,000	66,400	751	(65,649)	-99%	Timing variance relating to FOGO marketing campaign.
<b>Processable Waste Collection Expenditure Total</b>	<b>4,934,417</b>	<b>4,022,223</b>	<b>3,909,010</b>	<b>(113,213)</b>	<b>-3%</b>	
Processable Waste Collection Indirect Costs						
Allocations	868,715	697,471	669,416	(28,055)	-4%	
On Costs Recovery	(876,250)	(730,210)	(575,954)	164,256	-21%	
<b>Processable Waste Collection Indirect Costs Total</b>	<b>(7,535)</b>	<b>(32,739)</b>	<b>93,462</b>	<b>126,201</b>	<b>-385%</b>	
<b>Processable Waste Collection Total</b>	<b>4,671,182</b>	<b>3,676,295</b>	<b>3,712,774</b>	<b>36,479</b>	<b>1%</b>	
<b>Other Waste Services</b>						
Other Waste Services Revenue						
Revenue	(10,065)	(8,380)	(12,938)	(4,558)	54%	
<b>Other Waste Services Revenue Total</b>	<b>(10,065)</b>	<b>(8,380)</b>	<b>(12,938)</b>	<b>(4,558)</b>	<b>54%</b>	
Other Waste Services Expenditure						
Other Expenses	580,192	501,442	337,193	(164,249)	-33%	Favourable variance on general maintenance.
Household Hazardous Waste Collection Day	2,200	2,200	2,439	239	11%	
<b>Other Waste Services Expenditure Total</b>	<b>582,392</b>	<b>503,642</b>	<b>339,632</b>	<b>(164,010)</b>	<b>-33%</b>	
<b>Recycling Revenue Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Recycling Expenditure</b>						
Recycling Expenditure	1,051,725	817,922	658,728	(159,194)	-19%	\$162k timing variance on recycling collection.
<b>Recycling Expenditure Total</b>	<b>1,051,725</b>	<b>817,922</b>	<b>658,728</b>	<b>(159,194)</b>	<b>-19%</b>	

CITY OF VINCENT  
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
 BY SERVICE AREAS  
 AS AT 30 APRIL 2021



	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance - Variance %	Commentary
<b>Public Works Overhead</b>						
Public Works Overhead Revenue						
Revenue	(61,700)	(32,121)	(47,224)	(15,103)	47%	
<b>Public Works Overhead Revenue Total</b>	<b>(61,700)</b>	<b>(32,121)</b>	<b>(47,224)</b>	<b>(15,103)</b>	<b>47%</b>	
Public Works Overhead Expenditure						
Employee Costs	438,017	352,586	340,690	(11,896)	-3%	
Other Employee Costs	45,059	37,550	23,288	(14,262)	-38%	
Other Expenses	58,850	49,040	53,991	4,951	10%	
<b>Public Works Overhead Expenditure Total</b>	<b>541,926</b>	<b>439,176</b>	<b>417,969</b>	<b>(21,207)</b>	<b>-5%</b>	
Public Works Overhead Indirect Costs						
Allocations	636,242	511,521	492,554	(18,967)	-4%	
On Costs Recovery	(191,782)	(159,820)	(380,371)	(220,551)	138%	
<b>Public Works Overhead Indirect Costs Total</b>	<b>444,460</b>	<b>351,701</b>	<b>112,183</b>	<b>(239,618)</b>	<b>-65%</b>	
<b>Public Works Overhead Total</b>	<b>924,686</b>	<b>758,756</b>	<b>482,928</b>	<b>(275,828)</b>	<b>-36%</b>	
<b>Plant Operating</b>						
Other Expenses	1,856,692	1,547,231	1,436,424	(110,807)	-7%	
Plant and Equipment - Revaluation Decrem	0	0	0	0		
<b>Plant Operating Expenditure Total</b>	<b>1,856,692</b>	<b>1,547,231</b>	<b>1,436,424</b>	<b>(110,807)</b>	<b>-7%</b>	
Plant Operating Indirect Costs						
Allocations	(1,102,377)	(933,837)	(1,162,315)	(228,478)	24%	
<b>Plant Operating Indirect Costs Total</b>	<b>(1,102,377)</b>	<b>(933,837)</b>	<b>(1,162,315)</b>	<b>(228,478)</b>	<b>24%</b>	
<b>Plant Operating Total</b>	<b>754,315</b>	<b>613,394</b>	<b>274,109</b>	<b>(339,285)</b>	<b>-55%</b>	
<b>Recoverable Works</b>						
Recoverable Works Revenue						
Revenue	(12,309)	(10,260)	(17,708)	(7,448)	73%	
<b>Recoverable Works Revenue Total</b>	<b>(12,309)</b>	<b>(10,260)</b>	<b>(17,708)</b>	<b>(7,448)</b>	<b>73%</b>	
Recoverable Works Expenditure						
Other Expenses	12,309	10,260	18,989	8,729	85%	
<b>Recoverable Works Expenditure Total</b>	<b>12,309</b>	<b>10,260</b>	<b>18,989</b>	<b>8,729</b>	<b>85%</b>	
<b>Recoverable Works Total</b>	<b>0</b>	<b>0</b>	<b>1,280</b>	<b>1,280</b>	<b>100%</b>	

CITY OF VINCENT  
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
 BY SERVICE AREAS  
 AS AT 30 APRIL 2021



	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Drainage Expenditure</b>						
Other Expenses	376,443	280,029	299,966	19,937	7%	
Drainage - Revaluation Decrement	0	0	0	0		
<b>Drainage Expenditure Total</b>	<b>376,443</b>	<b>280,029</b>	<b>299,966</b>	<b>19,937</b>	<b>7%</b>	
<b>Drainage Expenditure Total</b>	<b>376,443</b>	<b>280,029</b>	<b>299,966</b>	<b>19,937</b>	<b>7%</b>	
<b>Footpaths/Cycleways Expenditure</b>						
Other Expenses	1,049,151	872,176	926,556	54,380	6%	
Footpaths - Revaluation Decrement	0	0	0	0		
<b>Footpaths/Cycleways Expenditure Total</b>	<b>1,049,151</b>	<b>872,176</b>	<b>926,556</b>	<b>54,380</b>	<b>6%</b>	
<b>Leederville Gdn Retirement Village Indirect Costs Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Rights of Way Expenditure</b>						
Other Expenses	284,292	236,914	223,532	(13,382)	-6%	
Rights of Way - Revaluation Decrement	0	0	0	0		
<b>Rights of Way Expenditure Total</b>	<b>284,292</b>	<b>236,914</b>	<b>223,532</b>	<b>(13,382)</b>	<b>-6%</b>	
<b>Rights of Way Expenditure Total</b>	<b>284,292</b>	<b>236,914</b>	<b>223,532</b>	<b>(13,382)</b>	<b>-6%</b>	
<b>Roads Expenditure</b>						
Other Expenses	3,199,876	2,668,177	2,699,682	31,505	1%	
Roads - Revaluation Decrement	0	0	0	0		
<b>Roads Expenditure Total</b>	<b>3,199,876</b>	<b>2,668,177</b>	<b>2,699,682</b>	<b>31,505</b>	<b>1%</b>	
<b>Roads Expenditure Total</b>	<b>3,199,876</b>	<b>2,668,177</b>	<b>2,699,682</b>	<b>31,505</b>	<b>1%</b>	
<b>Street Cleaning Expenditure</b>						
Street Cleaning Expenditure						
Other Expenses	1,373,615	1,142,524	886,887	(255,637)	-22%	Timing variance relating to maintenance works.
<b>Street Cleaning Expenditure Total</b>	<b>1,373,615</b>	<b>1,142,524</b>	<b>886,887</b>	<b>(255,637)</b>	<b>-22%</b>	
<b>Street Cleaning Expenditure Total</b>	<b>1,373,615</b>	<b>1,142,524</b>	<b>886,887</b>	<b>(255,637)</b>	<b>-22%</b>	

CITY OF VINCENT  
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
 BY SERVICE AREAS  
 AS AT 30 APRIL 2021



	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Traffic Control for Roadworks Expenditure</b>						
Traffic Control for Roadworks Expenditure						
Other Expenses	85,000	72,554	77,717	5,163	7%	
<b>Traffic Control for Roadworks Expenditure Total</b>	<b>85,000</b>	<b>72,554</b>	<b>77,717</b>	<b>5,163</b>	<b>7%</b>	
<b>Roadwork Signs and Barricades Expenditure Total</b>						
	2,000	1,336	3,486	2,150	161%	
<b>Sump Expenditure</b>						
Sump Expenditure						
Other Expenses	500	500	501	1	0%	
<b>Sump Expenditure Total</b>	<b>500</b>	<b>500</b>	<b>501</b>	<b>1</b>	<b>0%</b>	
<b>Sump Expenditure Total</b>						
	500	500	501	1	0%	
<b>Works Depot Revenue</b>						
Works Depot Revenue						
Revenue	(1,259)	(1,050)	(847)	203	-19%	
<b>Works Depot Revenue Total</b>	<b>(1,259)</b>	<b>(1,050)</b>	<b>(847)</b>	<b>203</b>	<b>-19%</b>	
<b>Works Depot Revenue Total</b>						
	(1,259)	(1,050)	(847)	203	-19%	

CITY OF VINCENT  
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE  
 BY SERVICE AREAS  
 AS AT 30 APRIL 2021

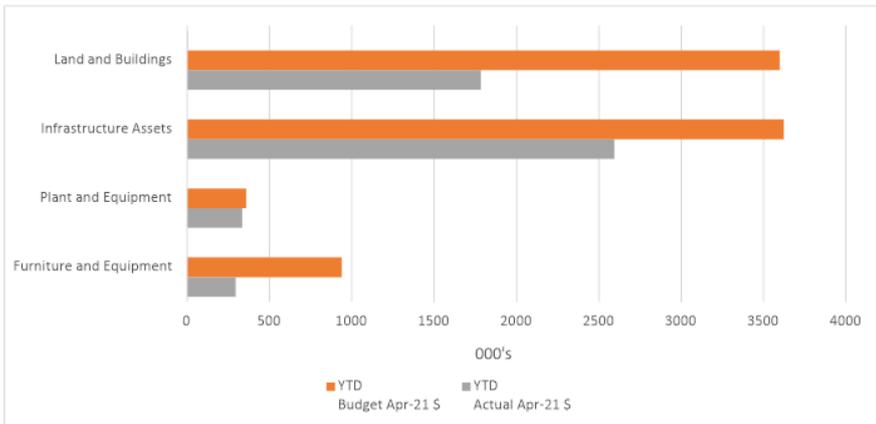


	Current Budget 2020/21 \$	YTD Budget 30/04/2021 \$	YTD Actual 30/04/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Works Depot</b>						
Works Depot Expenditure						
Employee Costs	183,986	149,581	144,661	(4,920)	-3%	
Other Employee Costs	2,500	2,080	885	(1,195)	-57%	
Other Expenses	9,750	8,130	1,674	(6,456)	-79%	
<b>Works Depot Expenditure Total</b>	<b>196,236</b>	<b>159,791</b>	<b>147,220</b>	<b>(12,571)</b>	<b>-8%</b>	
Works Depot Indirect Costs						
Allocations	(194,977)	(158,741)	(146,372)	12,369	-8%	
<b>Works Depot Indirect Costs Total</b>	<b>(194,977)</b>	<b>(158,741)</b>	<b>(146,372)</b>	<b>12,369</b>	<b>-8%</b>	
<b>Works Depot Total</b>	<b>1,259</b>	<b>1,050</b>	<b>847</b>	<b>(203)</b>	<b>-19%</b>	
<b>Depot Building</b>						
Depot Occupancy Costs						
Building Maintenance	90,000	73,500	104,178	30,678	42%	Timing variance relating to maintenance works.
<b>Depot Occupancy Costs Total</b>	<b>329,068</b>	<b>276,802</b>	<b>306,955</b>	<b>30,153</b>	<b>11%</b>	
Depot Indirect Costs						
Allocations	(329,068)	(276,802)	(306,955)	(30,153)	11%	
<b>Depot Indirect Costs Total</b>	<b>(329,068)</b>	<b>(276,802)</b>	<b>(306,955)</b>	<b>(30,153)</b>	<b>11%</b>	
<b>Depot Building Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Net Operating</b>	<b>6,592,266</b>	<b>(610,354)</b>	<b>(4,222,503)</b>	<b>(5,612,149)</b>	<b>592%</b>	

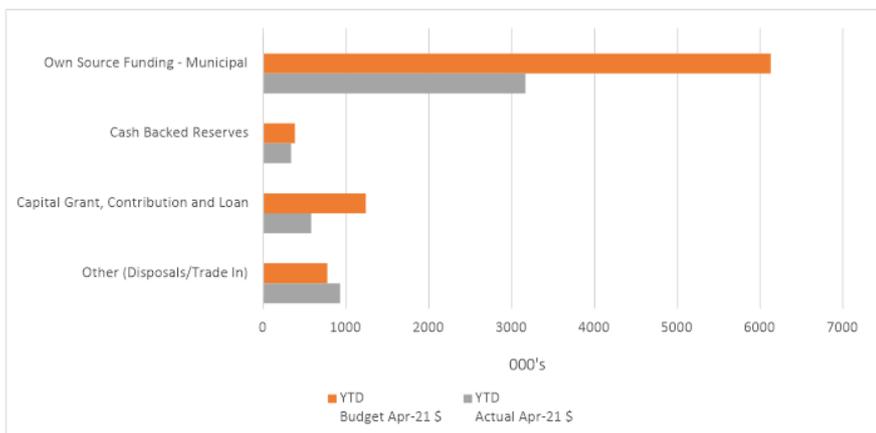
CITY OF VINCENT  
 NOTE 5 - CAPITAL WORKS SCHEDULE 2020/21  
 AS AT 30 APRIL 2021



CAPITAL EXPENDITURE	Revised Budget 2020/21	YTD Budget Apr-21	YTD Actual Apr-21	YTD Variance	Variance
	\$	\$	\$	\$	%
Land and Buildings	5,865,504	3,597,934	1,782,807	(1,815,127)	-50%
Infrastructure Assets	6,332,790	3,624,167	2,595,285	(1,028,882)	-28%
Plant and Equipment	398,812	358,550	334,342	(24,208)	-7%
Furniture and Equipment	1,272,100	939,600	295,309	(644,291)	-69%
<b>Total</b>	<b>13,869,206</b>	<b>8,520,251</b>	<b>5,007,743</b>	<b>(3,512,508)</b>	<b>-41%</b>



FUNDING	Revised Budget 2020/21	YTD Budget Apr-21	YTD Actual Apr-21	YTD Variance	Variance
	\$	\$	\$	\$	%
Own Source Funding - Municipal	8,025,873	6,131,101	3,167,187	(2,963,914)	-48%
Cash Backed Reserves	3,365,850	380,000	334,549	(45,451)	-12%
Capital Grant, Contribution and Loan	1,704,483	1,236,150	578,574	(657,576)	-53%
Other (Disposals/Trade In)	773,000	773,000	927,433	154,433	20%
<b>Total</b>	<b>13,869,206</b>	<b>8,520,251</b>	<b>5,007,743</b>	<b>(3,512,508)</b>	<b>-41%</b>



CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2020/21  
AS AT 30 APRIL 2021

Description	Revised Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
<b>LAND &amp; BUILDING ASSETS</b>							
<b>ADMIN CENTRE</b>							
Air Conditioning & HVAC Renewal - Admin Building HVAC	300,000	60,000	0	(60,000)	-100%	142,170	Quotes received, project to commence in May.
<b>BEATTY PARK LEISURE CENTRE</b>							
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	3,377,570	1,800,000	1,072,017	(727,983)	-40%	1,431,124	Works in progress, \$1.5m to be carried forward to FY 21-22. Works for filtration, tiling nearing completion. The change room project and electric board works to commence.
Beatty Park - Replacement of gym carpet	9,851	9,851	9,345	(506)	-5%	508	Works completed.
Beatty Park Leisure Centre - Concourse Tiling	200,000	50,000	0	(50,000)	-100%	36,338	In planning stage, \$165k to be carried forward to FY 21-22.
Beatty Park Leisure Centre - Repair and maintain Heritage Grandstand	450,000	150,000	0	(150,000)	-100%	-	\$450k to be carried forward to FY 21-22.
<b>LIBRARY</b>							
Upgrade Library counter to enhance customer service delivery	50,000	50,000	1,500	(48,500)	-97%	0	Budget carry forward to FY 21-22.
<b>LOFTUS CENTRE</b>							
Loftus Community Centre - ceiling fabric, lighting and bathroom renewal	170,000	170,000	88,771	(81,229)	-48%	83,100	Works in progress. To be completed by June
Loftus Centre - Stormwater Retention tank	120,000	120,000	118,353	(1,648)	-1%	5,454	Works completed.
Loftus Recreation Centre - Change room upgrade	141,700	141,700	141,869	(11)	0%	0	Works completed.
<b>DEPARTMENT OF SPORTS AND RECREATION</b>							
DLGSC renewal/upgrade-Lease obligation	198,000	198,000	92,708	(103,294)	-53%	81,152	\$80k to be carried forward to FY 21-22.
<b>MISCELLANEOUS</b>							
Solar Photovoltaic Panel System Installation - Mt Hawthorn Community Centre	8,900	8,900	188	(8,732)	-98%	0	Budget carry forward to FY 21-22.
Solar Photovoltaic Panel System Installation - North Perth Town Hall	8,900	8,900	0	(8,900)	-100%	0	Deferred to future budget year.
Solar Photovoltaic Panel System Installation - Vincent Community Centre	20,150	20,150	0	(20,150)	-100%	0	Budget carry forward to FY 21-22.
Solar Photovoltaic Panel System Installation - Britannia Reserve Pavilion	8,900	8,900	0	(8,900)	-100%	0	Budget carry forward to FY 21-22.
Solar Photovoltaic Panel System Installation - Perth Soccer Club	30,000	30,000	1,100	(28,900)	-98%	0	Deleted from scope until current arrears recouped.
LED floodlight upgrade - Leederville Tennis Club	21,548	21,548	21,548	0	0%	0	Works completed.
Royal Park Hall - Kitchen and amenities renewal	190,000	190,000	198,700	8,700	4%	547	Works completed - awaiting invoices.
Roofing Renewal-Loton Park Tennis Club Room	180,000	180,000	1,800	(178,401)	-96%	176,690	\$178k to be carried forward to FY 21-22.
Air Conditioning & HVAC Renewal - Belgravia Leisure Centre	50,000	50,000	3,323	(46,677)	-93%	0	Works in progress.
Leederville Oval Stadium - Electrical renewal - 3 boards	300,000	300,000	1,912	(298,088)	-99%	0	Budget carry forward to FY 21-22.
Public Toilet - Hyde park east - renewal	31,985	31,985	31,985	0	0%	0	Works completed.
<b>FOR LAND &amp; BUILDING ASSETS</b>	<b>5,865,504</b>	<b>3,597,934</b>	<b>1,782,807</b>	<b>(1,815,127)</b>	<b>-50%</b>	<b>1,957,081</b>	

CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2020/21  
AS AT 30 APRIL 2021

Description	Revised Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
<b>INFRASTRUCTURE ASSETS</b>							
<b>LOCAL ROADS PROGRAM</b>							
Newcastle, Lofus - Charles St Rd Rehabilitation	10,000	10,000	10,859	859	7%	0	Works completed.
Eton St - Gill St to Hobart St	81,029	81,029	58,484	(2,545)	-4%	0	Works completed.
Coronation St - Chamberlain St to Scarborough Beach Rd	111,500	111,500	115,025	3,525	3%	2,273	Works completed.
Edinboro St-Hobart St to Scarborough Beach Rd	51,730	51,730	55,588	3,858	7%	0	Works completed.
Edinboro St-Hobart St to Edinboro St Reserve	108,000	108,000	111,859	3,859	3%	0	Works completed.
Seabrook St-Anzac Rd to Brentham St	27,238	27,238	28,318	(920)	-3%	0	Works completed.
Lake St-Glendower St to Bulwer St	89,500	89,500	40,702	(28,798)	-41%	1,920	Works completed, awaiting final invoices.
Lake St-Stuart St to Brisbane St	94,500	94,500	101,184	6,684	7%	20,308	Works completed.
Cantle St-Lord St to West Parade	74,500	74,500	55,900	(18,600)	-25%	489	Works completed.
Chapman St-Lord St to West Parade	89,000	89,000	70,712	(18,288)	-21%	3,951	Works completed.
Thorley St-Brewer St to Edward St	52,000	52,000	31,328	(20,672)	-40%	340	Works completed.
Blackford St-Egina St to Cul-dee-sac	43,212	43,212	42,027	(1,185)	-3%	-	Works completed.
The Boulevard-Scarborough Beach Rd to Berryman St	82,000	82,000	70,375	8,375	14%	119	Works completed.
Kalgoorlie St-Berryman St to Scarborough Beach Rd	89,259	89,259	89,259	0	0%	0	Works completed.
Ellesmere St-Matlock St to Flinders St	77,000	77,000	78,707	2,707	4%	3,745	Works completed.
Laneway Rear of Leederville Hotel-Oxford Street to rear of 228 Carr Place	155,808	0	0	0	0%	0	Awaiting invoices from Developer.
Norfolk St-Burt St to Forrest St	88,000	88,000	33,425	(54,575)	-62%	6,791	Works in progress.
Kadina St-Pennant St to Bourke St	5,000	5,000	1,721	(3,279)	-66%	0	Works completed.
Hewlett St-Pennant St to Hardy St	2,500	2,500	645	(1,855)	-74%	0	Works completed.
Chamberlain St-Coronation St to Pennant St	1,250	1,250	1,522	272	22%	0	Works completed.
Eton St-Hobart St to Haynes St	2,500	2,500	825	(1,675)	-67%	0	Works completed.
Emmerson St-Morrison St to Lofus St	1,800	1,800	840	(960)	-53%	0	Works completed.
Cleaver St-Newcastle St to Old Aberdeen Place	88,950	88,950	2,813	(86,338)	-97%	97,501	Works scheduled for May 2021.
Ellesmere St - Flinders St to Shakespeare St	148,839	0	0	0	0%	0	Works to be scheduled.
Berryman St - The Boulevard to Kalgoorlie St	56,181	56,181	0	(56,181)	-100%	22,519	Works to be scheduled.
The Boulevard - Berryman St to Larne	53,090	53,090	0	(53,090)	-100%	43,356	Works to be scheduled.
Bruce Street - Leicester Street to Oxford St	137,800	45,000	43,518	(1,482)	-3%	0	Works commenced.
Leicester Street - Richmond to Bourke St	105,280	35,000	30,615	(4,385)	-13%	680	Works commenced.
<b>ROAD TO RECOVERY</b>							
Sasse Avenue-Purslowe St to Anzac Rd	212,190	212,190	208,462	(5,098)	-3%	320	Works completed.
The Avenue-Vincent Street to Car Park	47,700	47,700	47,889	(11)	0%	0	Works completed.
Vincent St - Mitchell FW overpass to Leederville P	2,782	2,782	1,847	(915)	-33%	0	Works completed.
<b>TRAFFIC MANAGEMENT</b>							
Improved pedestrian crossings at signalised intersections (Walcott St. & William St., Bulwer St, Fitzgerald St.)	24,100	24,100	24,100	0	0%	0	Works completed.
Alma/Claverton Local Area Traffic Management	50,000	0	1,045	1,045	100%	0	Budget carry forward to FY 21-22.
Harold and Lord St Intersection	26,000	0	0	0	0%	0	Budget carry forward to FY 21-22.

CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2020/21  
AS AT 30 APRIL 2021

Description	Revised Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
<b>BLACK SPOT PROGRAM</b>							
Vincent - Fitzgerald St to Chelmsford Rd	72,800	0	56,453	56,453	100%	7,039	Works completed.
Intersection of Brady and Milton St, Mt Hawthorn	45,000	20,000	53,514	33,514	168%	4,819	Works completed.
Intersection of Bulwer and Stirling St, Perth	100,000	40,000	4,040	(35,960)	-90%	0	\$95k budget carry forward to FY 21-22.
Intersection of Green, Tyler & Merredin St, Mt Hawthorn/Joondanna	30,000	20,000	3,620	(16,380)	-82%	0	\$30k budget carry forward to FY 21-22.
Intersection of Beaufort and Harold Streets, Highgate	100,000	40,000	2,820	(37,180)	-93%	0	Works cancelled, to be deferred for two years.
Intersection of Loftus and Vincent Streets, West Perth/Leederville	250,000	130,000	4,730	(125,270)	-96%	0	\$245k budget carry forward to FY 21-22. To commence in Dec 2021
Intersection of Fitzgerald Street & Raglan Road, North Perth	80,000	35,000	6,620	(28,380)	-81%	0	Works cancelled.
Minor Traffic Management Improvement Program	80,000	62,000	47,846	(4,154)	-8%	8,738	Works in progress.
<b>STREET SCAPE IMPROVEMENTS</b>							
Minor streetscape improvements	30,000	25,000	17,295	(7,705)	-31%	590	Works in progress.
Streetscape Improvements-Cleaver St	50,000	0	10,626	10,626	100%	37,203	Works scheduled for May 2021.
Streetscape Improvements-Angove St and Fitzgerald St	10,000	0	0	0	0%	0	Budget carry forward to FY 21-22.
North Perth Public Open Space	3,000	3,000	0	(3,000)	-100%	0	Purchase order raised, works to be completed by June 2021.
<b>ROADWORKS - REHABILITATION (MRRG PROGRAM)</b>							
Bulwer St - Beaufort St to Williams St	43,424	43,424	30,747	(12,677)	-29%	12,677	Works completed.
Loftus St - Bourke St to Scarborough Beach Rd	15,000	15,000	10,044	(4,956)	-33%	0	Works completed.
Newcastle St-Beaufort St to Lord St - Eastbound	143,800	143,800	141,806	(2,194)	-2%	2,258	Works completed.
Smith St-Bulwer to Lincoln St	107,500	107,500	67,821	(39,679)	-37%	5,437	Works completed.
Brisbane St-Bulwer St to Stirling St	120,900	120,900	93,721	(27,179)	-22%	0	Works completed.
<b>RIGHTS OF WAY</b>							
Annual review based upon the most recent condition assessment survey	80,000	0	48,606	48,606	100%	7,287	Works in progress.
<b>SLAB FOOTPATH PROGRAMME</b>							
Golding St-Newcastle St to Old Aberdeen St	38,180	38,180	0	(38,180)	-100%	27,806	Works scheduled.
Brisbane Trc (North)-Lake St to Brisbane Plc	27,620	27,620	1,272	(26,348)	-96%	0	Works scheduled.
Brisbane Trc (South)-Lake St to Brisbane Plc	26,761	26,761	0	(26,761)	-100%	0	Works scheduled.
Lake St-Brisbane Trc to Robinson Avenue	5,603	5,603	2,611	(2,792)	-50%	0	Works completed.
Lake St-Newcastle St to Forbes Rd	2,310	2,310	2,262	(48)	-2%	0	Works completed.
Leeder St-Jugan St to Cul-de-sac	3,353	3,353	3,888	515	15%	0	Works completed.
Cawernham St-Claisebrook Rd to Cul-de-sac	12,869	12,869	9,426	(3,243)	-26%	0	Works completed.
Mary St (North)-William St to Mereny Lane	13,000	13,000	15,210	2,210	17%	0	Works commenced.
Mary St (South)-William St to Mereny Lane	13,000	13,000	12,549	(451)	-3%	0	Works commenced.
Broome St-Smith St to Brigatti Gardens	5,500	5,500	661	(4,819)	-88%	4,500	Works completed.
London St-Intersection of Scarborough Beach Road	60,104	60,104	0	(60,104)	-100%	0	Works scheduled.

CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2020/21  
AS AT 30 APRIL 2021

Description	Revised Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
<b>BICYCLE NETWORK</b>							
Florence/Strathcona/Golding Safe Active Street	300,000	0	28,666	28,666	100%	160,561	Works scheduled.
Design for Norfolk St N/S Route	50,000	0	41,365	41,365	100%	0	\$8k budget carry forward to FY 21-22.
Design for Glendalough to Brady	15,000	0	5,470	5,470	100%	0	Works at design stage.
<b>DRAINAGE</b>							
Britannia Reserve Main Drain Renewal stage 1&2	80,000	0	0	0	0%	16,364	\$63k budget carry forward to FY 21-22.
Minor drainage improvement program	50,000	0	0	0	0%	0	Works to be scheduled.
Gully Soak-well program	60,000	0	21,882	21,882	100%	0	Works in progress.
<b>CAR PARK DEVELOPMENT</b>							
Car Parking Upgrade-Melrose St angled parking	75,000	0	69,625	69,625	100%	6,405	Works completed.
Car Parking Upgrade-Strathcona St angled parking	20,000	0	0	0	0%	0	Budget carry forward to FY 21-22.
Car Parking Upgrade-Albert St angled parking Stage 3	55,000	0	4,040	4,040	100%	0	Project scheduled.
Depot - Car park lighting Renewal	60,000	60,000	32,979	(27,021)	-45%	32,395	Works in progress.
<b>PARKS AND RESERVES</b>							
Banks Reserve Master Plan Implementation - Stage 1	239,109	239,109	212,193	(26,916)	-11%	-	Works completed.
Greening Plan-Pansy Street carpark	25,000	25,000	8,959	(16,041)	-64%	0	Works in progress.
Greening Plan-Pansy Street	5,000	5,000	3,130	(1,870)	-37%	0	Works in progress.
Greening Plan-West End Arts Precinct	30,000	30,000	12,101	(17,899)	-60%	0	Works in progress.
Greening Plan-Norham Street	15,000	15,000	2,100	(12,901)	-86%	500	Project at design stage.
Greening Plan-Highlands Road	10,000	10,000	1,798	(8,202)	-82%	0	Project at design stage.
Greening Plan-Hawthorn Street	10,000	10,000	3,523	(6,477)	-65%	0	Project at design stage.
Greening Plan-Little Walcott Street	5,000	5,000	10,369	5,369	108%	0	Project at design stage.
Lynton Street Park Upgrade	18,145	18,145	14,235	(3,910)	-22%	3,910	Works completed.
Forrest Park Floodlight Renewal	130,000	130,000	0	(130,000)	-100%	125,699	Works to be completed by June 2021.
Birdwood Square Floodlight Renewal	20,000	20,000	20,908	908	5%	0	Works to be completed by June 2021.
Minor infrastructure improvements	20,000	20,000	11,816	(8,185)	-41%	1,615	Works to be completed by June 2021.
Litis Stadium & Britannia Res End of Le	120,000	40,000	53,485	13,485	34%	69,283	Works to be completed by June 2021.
Braithwaite Park - Rope Bridge	14,250	14,250	0	(14,250)	-100%	0	
Greening Plan - Coogee St Car Park	30,000	10,000	0	(10,000)	-100%	6,191	Works to be scheduled.
Greening Plan - Russell Avenue	15,000	15,000	0	(15,000)	-100%	0	Works to be scheduled.
Greening Plan - Howlett Street	15,000	15,000	0	(15,000)	-100%	0	Works to be scheduled.
Greening Plan - Little Russell Street	10,000	10,000	0	(10,000)	-100%	0	Works to be scheduled.
<b>RETICULATION</b>							
Britannia Reserve - renew groundwater bore (south) No.40	45,000	0	40,381	40,381	100%	0	Works completed.
Kyllia Park - replace irrigation cubicle	15,000	15,000	0	(15,000)	-100%	0	Works to be scheduled.
Auckland/Hobart Street Reserve - replace irrigation	50,000	0	7,219	7,219	100%	0	Works in progress.
Auckland/Hobart St Res Renew Inground Irrigation	50,000	0	0	0	0%	0	Works to be scheduled.

CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2020/21  
AS AT 30 APRIL 2021

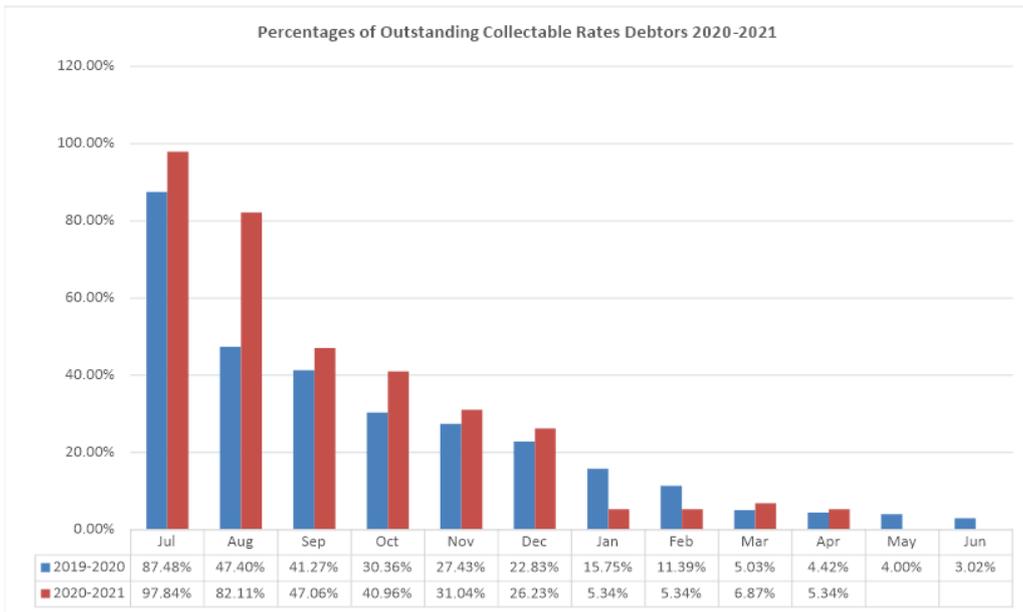
Description	Revised Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
<b>PARKS FURNITURE</b>							
Brentham Street Reserve - Lighting	70,000	0	0	0	0%	53,010	Seeking quotes.
Miscellaneous Park - LED Lighting	50,000	0	0	0	0%	10,422	Seeking quotes.
Brittania Reserve – Floodlight Repair	741,444	247,148	0	(247,148)	-100%	25,000	Budget carry forward to FY 21-22.
<b>STREET FURNITURE</b>							
Bus Shelter Replacement	20,000	0	259	259	100%	20,400	Project in design phase.
Bus Shelter-William St	15,000	0	4,465	4,465	100%	2,325	Works completed.
<b>FOR INFRASTRUCTURE ASSETS</b>	<b>6,332,790</b>	<b>3,624,167</b>	<b>2,595,285</b>	<b>-1,028,882</b>	<b>-</b>	<b>16</b>	<b>854,209</b>
<b>PLANT &amp; EQUIPMENT ASSETS</b>							
<b>LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME</b>							
Light Fleet - Annual Changeover	190,000	190,000	195,762	5,762	3%	28,200	Fleet replacement programme progressing as planned.
<b>MAJOR PLANT REPLACEMENT PROGRAMME</b>							
Single Axle Tipper Truck	138,550	138,550	138,550	(0)	0%	0	Truck delivered in July 2020.
<b>MISCELLANEOUS</b>							
Parking Sensors Pilot Project	11,810	0	0	0	0%	0	Project scope changed, funds to be returned as surplus.
Water and Energy Efficiency Initiatives	38,452	30,000	0	(30,000)	-100%	10,480	Associated projects not commenced as yet.
Parking Machines Asset Replacement Prog	20,000	0	0	0	0%	0	Works to be scheduled.
<b>TOTAL EXPENDITURE</b>	<b>398,812</b>	<b>358,550</b>	<b>334,342</b>	<b>(24,208)</b>	<b>-7%</b>	<b>38,680</b>	
<b>FURNITURE &amp; EQUIPMENT ASSETS</b>							
<b>INFORMATION TECHNOLOGY</b>							
Enterprise Applications upgrade	440,000	190,000	94,115	(95,885)	-50%	35,791	Implementation & training of Contracts management module completed. Upgrade of Authority in progress.
Building Management System software-Admin	120,000	50,000	0	(50,000)	-100%	0	Project not commenced as yet.
<b>MARKETING &amp; COMMUNICATIONS</b>							
COVID-19 Artwork relief project	525,600	525,600	132,964	(392,636)	-75%	8,500	Monies have started being distributed to the successful applicants.
<b>Beatty Park Leisure Centre</b>							
Beatty Park Leisure Centre - Non Fixed Assets Renewal	71,500	71,500	14,070	(57,430)	-80%	28,825	Works being completed on a needs basis.
<b>MISCELLANEOUS</b>							
Miscellaneous Assets Renewal	75,000	62,500	48,728	(15,772)	-25%	25,137	Works in progress at various locations.
CCTV Renewal Civic and Loftus Precinct	40,000	40,000	7,432	(32,568)	-81%	0	Works in progress.
<b>TOTAL EXPENDITURE</b>	<b>1,272,100</b>	<b>939,600</b>	<b>295,309</b>	<b>(644,291)</b>	<b>-69%</b>	<b>215,012</b>	
<b>FOR FURNITURE &amp; EQUIPMENT ASSETS</b>	<b>13,869,206</b>	<b>8,520,251</b>	<b>5,007,743</b>	<b>(3,512,508)</b>	<b>-41%</b>	<b>3,064,982</b>	<b>\$3Million of expenditure was committed via PO.</b>

CITY OF VINCENT  
NOTE 6 - CASH BACKED RESERVES  
AS AT 30 APRIL 2021



Reserve Particulars	Budget Opening Balance 01/07/2020 \$	Actual Opening Balance 01/07/2020 \$	Budget Transfers to Reserve 30/06/2021 \$	YTD Actual Transfers to Reserve 30/04/2021 \$	Budget Interest Earned 30/06/2021 \$	YTD Actual Interest Earned 30/04/2021 \$	Budget Transfers from Reserve 30/06/2021 \$	YTD Actual Transfers from Reserve 30/04/2021 \$	Budget Closing Balance 30/06/2021 \$	Actual Closing Balance 30/04/2021 \$
Asset Sustainability Reserve	5,293,197	5,293,197	1,743,000	1,093,000	61,887	35,089	(2,869,583)	(1,715,616)	4,228,501	4,705,670
Beatty Park Leisure Centre Reserve	101,218	101,218	(0)	0	1,183	671	0	0	102,401	101,889
Cash in Lieu Parking Reserve	1,926,192	1,926,192	6,000	4,429	22,521	12,767	(527,000)	(135,816)	1,427,713	1,807,572
Hyde Park Lake Reserve	159,269	159,269	(0)	0	1,862	1,056	0	0	161,131	160,325
Land and Building Acquisition Reserve	297,471	297,471	0	0	3,478	1,972	0	0	300,949	299,443
Leederville Oval Reserve	94,069	94,069	0	0	1,100	625	0	0	95,169	94,694
Loftus Community Centre Reserve	36,901	36,901	(0)	0	431	244	0	0	37,332	37,145
Loftus Recreation Centre Reserve	171,525	171,525	51,664	37,641	2,005	1,141	0	0	225,194	210,307
Office Building Reserve - 246 Vincent Street	401,156	401,156	(0)	0	4,690	2,658	(196,000)	(92,706)	209,846	311,108
Parking Facility Reserve	105,607	105,607	0	0	1,235	699	0	0	106,842	106,306
Percentage For Public Art Reserve	488,867	488,867	18,000	59,797	5,716	3,380	(525,600)	(132,964)	(13,017)	419,080
Plant and Equipment Reserve	22,483	22,483	0	0	263	149	0	0	22,746	22,632
State Gymnastics Centre Reserve	110,197	110,197	9,682	6,428	1,288	730	0	0	121,167	117,355
Strategic Waste Management Reserve	997,471	997,471	(0)	0	11,662	6,611	0	0	1,009,133	1,004,082
Tamala Park Land Sales Reserve	340,902	340,902	250,000	0	3,986	2,274	0	0	594,888	343,176
Underground Power Reserve	210,051	210,051	0	0	2,456	1,392	0	0	212,507	211,443
Waste Management Plant and Equipment Reserve	219,949	219,949	0	0	2,572	1,459	0	0	222,521	221,408
POS reserve - Haynes Street	0	0	157,899	157,899	1,870	1,044	0	0	159,769	158,943
	<b>10,976,525</b>	<b>10,976,525</b>	<b>2,236,245</b>	<b>1,359,194</b>	<b>130,205</b>	<b>73,961</b>	<b>(4,118,183)</b>	<b>(2,077,102)</b>	<b>9,224,792</b>	<b>10,332,578</b>

CITY OF VINCENT  
 NOTE 7 - RATING INFORMATION  
 AS AT 30 APRIL 2021



CITY OF VINCENT  
NOTE 7 - RATING INFORMATION  
FOR THE MONTH ENDED 30 APRIL 2021



	Rateable Value	Rate in Dollar	Budget	Actual	Rates Levied to Budget
	\$	Cents	\$	\$	%
<b>Rate Revenue</b>					
General Rate					
10726 Residential	240,742,009	0.0779	18,744,512	18,744,512	100.0%
168 Vacant Residential	4,110,000	0.0725	297,975	297,975	100.0%
1610 Other	122,800,566	0.0672	8,249,742	8,249,742	100.0%
46 Vacant Commercial	2,355,370	0.1282	301,888	301,888	100.0%
<b>Minimum Rate</b>					
6184 Residential @ \$1,211.9	78,526,492		7,494,390	7,494,390	100.0%
157 Vacant Residential @ \$1,211.9	1,926,000		190,268	190,268	100.0%
150 Other @ \$1,197.7	1,873,844		179,655	179,655	100.0%
0 Vacant Commercial			0	0	
Interim Rates	0		300,000	474,599	158.2%
Rates Waiver	0		(145,000)	(127,860)	88.2%
<b>Total Amount Made up from Rates</b>	<b>452,334,281</b>		<b>35,613,430</b>	<b>35,805,168</b>	
<b>Non Payment Penalties</b>					
Instalment Interest @ 5.5%			160,000	161,078	100.7%
Penalty Interest @ 8%			90,000	130,321	144.8%
Administration Charge - \$8 per instalment			160,000	141,834	88.6%
Legal Costs Recovered			0	116	100.0%
			36,023,430	36,238,517	
<b>Other Revenue</b>					
Exempt Bins - Non Rated Properties			185,420	158,479	85.5%
Commercial / Residential Additional Bins			174,534	118,474	67.9%
Swimming Pools Inspection Fees			18,800	14,377	76.5%
			36,402,184	36,529,846	
<b>Opening Balance</b>				<b>978,892</b>	
<b>Total Collectable</b>			<b>36,402,184</b>	<b>37,508,738</b>	<b>103.04%</b>
<b>Less</b>					
Cash Received				34,459,344	
Rebates Allowed				1,105,648	
<b>Rates Balance To Be Collected</b>			<b>36,402,184</b>	<b>1,943,578</b>	<b>5.34%</b>
<b>Add</b>					
ESL Debtors				166,061	
Pensioner Rebates Not Yet Claimed				80,206	
ESL Rebates Not Yet Claimed				9,584	
<b>Less</b>					
Deferred Rates Debtors				(103,294)	
<b>Current Rates Debtors Balance</b>				<b>2,096,136</b>	



CITY OF VINCENT  
NOTE 8 - DEBTOR REPORT  
FOR THE MONTH ENDED 30 APRIL 2021

DESCRIPTION	CURRENT	31-59 DAYS	60-89 DAYS	OVER 90 DAYS	BALANCE
	\$	\$	\$	\$	\$
DEBTOR CONTROL - HEALTH LICENCES	1,955	1,332	1,885	177,564	182,736
DEBTOR CONTROL - RUBBISH CHARGES	0	0	0	0	0
DEBTOR CONTROL - CASH IN LIEU CAR PARKING	0	0	0	137,883	137,883
DEBTOR CONTROL - PROPERTY INCOME	98,900	25,574	30,845	57,099	212,419
DEBTOR CONTROL - RECOVERABLE WORKS	2,477	0	930	0	3,407
DEBTOR CONTROL - BEATTY PARK LEISURE CENTRE	0	0	0	0	0
DEBTOR CONTROL - OTHER	(114,676)	18,485	15,386	113,789	32,980
DEBTOR CONTROL - % ART CONTRIBUTIONS	0	0	0	0	0
DEBTOR CONTROL - PLANNING SERVICES FEES	200	0	0	1,310	1,510
DEBTOR CONTROL - GST	(169,323)	78,515	0	90,822	14
DEBTOR CONTROL - INFRINGEMENT	25,881	(25,592)	41,593	1,473,824	1,515,886
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(181,310)	(181,310)
IMPAIRMENT OF RECEIVABLES	0	0	0	(194,671)	(194,671)
<b>TOTAL DEBTORS OUTSTANDING AS AT 30/04/2021</b>	<b>(154,609)</b>	<b>98,314</b>	<b>90,638</b>	<b>1,676,310</b>	<b>1,710,653</b>

ACCRUED INCOME	47,480
ACCRUED INTEREST	33,356
PREPAYMENTS	153,168
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>1,944,657</b>

DATE	SUNDRY DEBTORS OVER 90 DAYS	AMOUNT	DEBT DETAILS	Comments
11/03/2019	Tennis Seniors Western Australia	5,728.05	Building Insurancee 2018/19 & 2019/20	In the process to debt collection
20/10/2020	Department of Education	1,887.70	Building Insurancee and Water Recoup	On-going discussion to ascertain if the Club qualifies for COV/ID-19 relief.
01/01/2021	Belgravia Health & Leisure Group	48,427.24	January Lease and Vos	Waiting confirmation of payment.
29/01/2021	Pride Western Australia	1,057.88	Building Insurancee and Water Recoup	Waiting confirmation of payment.
04/11/2016	C Caferelli	28,800.00	Outstanding court costs awarded to COV	Have been handed over to FER
22/08/2018	C D Hunter	14,655.25	Outstanding court costs awarded to COV	Have been handed over to FER.
21/01/2019	Matthew Slinger	21,800.30	Cost for court fine	Sent to debt collection agency.
5894.09	Kamran Beykpour	25,813.00	Court fines and costs re: 155 Walcott St	Pleaded not guilty. Court trial adjourned to 27 July 2021
5808.09	D Bianchi	16,149.00	Court fines and costs re: 193-195 Scarborough	\$200 Monthly Repayment in progress from Dec20
28/11/2019	A Kindu	2,339.25	Outstanding court costs awarded to COV	with debt collector
09/07/2019	R Cox	1,170.00	Breach of condition of hall hire	with debt collector
<b>BALANCE OF 90 DAY DEBTORS OVER \$500.00</b>		<b>167,407.67</b>		

CITY OF VINCENT  
NOTE 9 - BEATTY PARK LEISURE CENTRE FINANCIAL POSITION  
AS AT 30 APRIL 2021



	Revised Budget 2020/21 \$	YTD Budget Apr-21 \$	YTD Actuals Apr-21 \$	YTD Actuals Apr-20 \$	Month Actuals Apr-21 \$	Month Actuals Apr-20 \$
<b>ADMINISTRATION</b>						
Revenue	0	0	0	(2,295)	0	0
Expenditure	0	26,465	0	53	0	(2,898)
Surplus/(Deficit)	0	26,465	0	(2,242)	0	(2,898)
<b>SWIMMING POOLS AREA</b>						
Revenue	1,474,851	1,356,549	1,383,232	1,730,400	69,944	4,868
Expenditure	(3,491,712)	(2,903,945)	(3,042,485)	(3,350,116)	(297,549)	(273,256)
Surplus/(Deficit)	(2,016,861)	(1,547,396)	(1,659,253)	(1,619,716)	(227,605)	(268,388)
<b>SWIM SCHOOL</b>						
Revenue	1,072,146	929,310	1,066,296	1,196,792	66,646	(335)
Expenditure	(928,770)	(813,605)	(799,681)	(910,707)	(70,283)	(42,725)
Surplus/(Deficit)	143,376	115,705	266,615	286,085	(3,637)	(43,060)
<b>CAFÉ</b>						
Revenue	0	0	0	534,889	0	157
Expenditure	(34,280)	(34,280)	(35,015)	(634,319)	(3)	(24,292)
Surplus/(Deficit)	(34,280)	(34,280)	(35,015)	(99,430)	(3)	(24,135)
<b>RETAIL SHOP</b>						
Revenue	510,765	460,695	498,303	412,393	26,852	(1)
Expenditure	(312,896)	(277,418)	(359,840)	(323,054)	(42,306)	(32,663)
Surplus/(Deficit)	197,869	183,277	138,463	89,339	(15,455)	(32,664)
<b>HEALTH &amp; FITNESS</b>						
Revenue	1,181,798	1,065,823	1,208,605	1,277,820	110,464	(2,361)
Expenditure	(1,257,384)	(1,033,493)	(1,010,089)	(1,045,560)	(96,418)	(66,292)
Surplus/(Deficit)	(75,586)	32,330	198,517	232,261	14,047	(68,652)
<b>GROUP FITNESS</b>						
Revenue	430,656	387,427	437,772	490,365	38,689	(649)
Expenditure	(471,569)	(403,463)	(434,672)	(477,268)	(44,275)	(23,962)
Surplus/(Deficit)	(40,913)	(16,036)	3,100	13,097	(5,586)	(24,612)
<b>AQUAROBICS</b>						
Revenue	164,784	152,712	169,490	188,685	14,847	(301)
Expenditure	(133,634)	(110,196)	(107,927)	(126,226)	(11,602)	(8,425)
Surplus/(Deficit)	31,150	42,516	61,563	62,460	3,245	(8,727)
<b>CRECHE</b>						
Revenue	49,750	45,132	44,943	52,315	3,897	(58)
Expenditure	(237,899)	(194,924)	(204,053)	(255,170)	(18,340)	(11,085)
Surplus/(Deficit)	(188,149)	(149,792)	(159,110)	(202,854)	(14,443)	(11,143)
Net Surplus/(Deficit)	(1,983,394)	(1,347,211)	(1,185,122)	(1,241,002)	(249,438)	(484,279)
Less: Depreciation	(1,286,776)	(1,072,312)	(1,071,122)	(1,143,504)	(106,934)	(114,225)
Cash Surplus/(Deficit)	(696,618)	(274,899)	(113,999)	(97,498)	(142,504)	(370,054)