

<b>7.3 FINANCIAL STATEMENTS AS AT 31 MAY 2021</b>
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**Attachments:** 1. **Financial Statements as at 31 May 2021**

**RECOMMENDATION:**

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

**PURPOSE OF REPORT:**

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

**BACKGROUND:**

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

**DETAILS:**

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

Note	Description	Page
1.	Statement of Financial Activity by Program Report and Graph	1-3
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3.	Net Current Funding Position	5
4.	Summary of Income and Expenditure by Service Areas	6-46
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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 \$3,567,587 (23.8%). The following items materially contributed to this position:

- A favourable variance of \$118,204 relating to Work Zones licences and permits. (**Law, Order and Public Safety**)
- A favourable variance of \$370,161 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.
- **Transport**, a favourable variance of \$1,052,722 relating to increased revenue generated from parking infringements and parking fees within the City and \$600,000 grant funding from Main Roads (restricted grant funds) being released to unrestricted grant.
- A favourable variance of \$1,207,846 mainly due to operating budget transferred to capital budget (LRICI-Covid grant) in the May Budget review (**Other Property and Services**)

**Revenue by Nature or Type** is favourable compared to the YTD budget by \$3,502,671 (6.9%). The following items materially contributed to this position: -

- A favourable variance of \$1,770,573 reflecting a budget to actual surplus that is materially contributed from the transfer of \$1,141,444 from operating budget to capital budget (LRICI-COVID Grant) and grant

funding from Main Roads(restricted grant funds) being release to unrestricted grant(**Operating Grants, Subsidies and Contributions**)

- A favourable variance of \$1,586,646 resulting from increased activity at Beatty Park and Parking Facilities within the City and higher than anticipated swim school and Retail revenues (**Fees and Charges**)
- There is a favourable variance of \$132,602 resulting from reimbursements and variable outgoing reimbursements higher than anticipated. (**Other Revenue**)

**Expenditure by Program** is favourable, attributed by an under-spend of \$1,543,034 (2.9%) compared to the year-to-date budget. The following items materially contributed to this position: -

- An under-spend of \$353,773 mainly contributed by a budget to actuals timing variance relating to advertising costs, legal and subscription costs, management & operating initiative programmes, IT software maintenance and records management (**Governance**).
- An under-spend of \$328,897 mainly contributed by timing variance in the delivery of works relating to Community safety programmes, street cleaning and equipment maintenance (**Law, Order and Public Safety**)
- An under-spend of \$182,591 mainly contributed by timing variance relating to various works in parks and reserves (**Recreation and Culture**)
- An overspend of \$240,758 mainly contributed by a budget to actuals timing variance relating to Car park, fuel and roads works expenditure (**Transport**)
- An under-spend of \$705,917 mainly attributed to reduced vehicle maintenance costs, delay in some scheduled programs and operating projects and other timing variances relating to various works (**Other Property Services**).

**Expenditure by Nature or Type** is favourable, attributed by an under-spend of \$1,542,577 (2.9%). The following items materially contributed to this position: -

- Employee costs reflects a favourable variance of \$217,853 mainly attributed to the following items:
  - Staff training courses and agency labour costs yet to be required due to timing variance.
  - Vacant staff positions within business units still to be filled.
  - Budget phasing variance in the recovery of employee related costs.
- There is an under-spend of \$1,250,671 primarily attributed to timing variance. (**Materials and Contracts**)
  - Waste services - \$417,700 relating to tipping, bulk verge & recycling costs. and
  - Maintenance works - \$477,000 relating to building maintenance; various sites & street cleaning works.
  - Office Expenses -\$250,000 relating to Printing and photocopying, subscription and publication, postage courier and freight and advertising.
  - Vehicle maintenance costs -\$86,000 relating to fuel and repairs
- There is an under-spend of \$166,419 primarily attributed by budget to actuals of depreciation at Civic Centre Building and Plant & Equipment (**Depreciation of non-current assets**)

### **Surplus Position – 2020/2021**

As at 31 May 2021 the closing budget surplus position for 2020/21 was \$135,441.

The actual surplus position for May is \$11,742,408 as compared to \$15,005,740 in April 2021. This surplus is anticipated to decrease as the City continues to incur expenditure for normal operating activities and complete its capital expenditure program for the year.

The projected closing budget surplus for the year 2020/2021 is \$5,166,974. This amount includes:

- \$2,378,675 which relates to works that have been carried forward to 2021/2022 financial year; and
- \$1,500,000 resulting from savings and underestimation of capital and operating projects carry forwards.

### 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	5,776,604	4,013,034	2,095,557	63.7%
Infrastructure Assets	6,112,230	4,277,874	2,929,417	52.1%
Plant and Equipment	432,002	355,192	342,046	20.8%
Furniture and Equipment	1,272,100	1,015,850	340,589	73.2%
<b>Total</b>	<b>13,592,936</b>	<b>9,661,950</b>	<b>5,707,609</b>	<b>58.0%</b>
FUNDING	Revised Budget	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	%
Own Source Funding - Municipal	7,749,603	7,272,800	3,867,053	50.1%
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>13,592,936</b>	<b>9,661,950</b>	<b>5,707,609</b>	<b>58.0%</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 31 May 2021 is \$11,181,480.

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:

	<b>Due Date</b>
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 31 May 2021 was \$1,832,002 excluding deferred rates of \$103,294. The outstanding rates percentage as at 31 May 2021 was 5% compared to 4% for the similar period last year. This is comprised of:

- 66 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 has reviewed and finalised the hardship rebate of \$500 for these applications.

8. Receivables (Note 8 Page 56)

Total trade and other receivables as at 31 May 2021 was \$1,845,975.

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

- \$1,547,838 (99.9%) 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).
- \$137,854 (5%) relates to cash-in-lieu of car parking debtors. In accordance with the *City's Policy 7.7.1 Non-residential parking*, Administration has entered into special payment arrangements with long outstanding cash in lieu parking debtors to enable them to pay their debt over a fixed term of five years.

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

- 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 31 May 2021, the Centre's operating deficit position was \$210,518 (excluding depreciation) compared to a deficit position of \$113,999 in April 2021. This position is favourable compared to the estimated budgeted deficit of \$501,051.

10. Explanation of Material Variances

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

In accordance with the above, all material variances as at 31 May 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:**

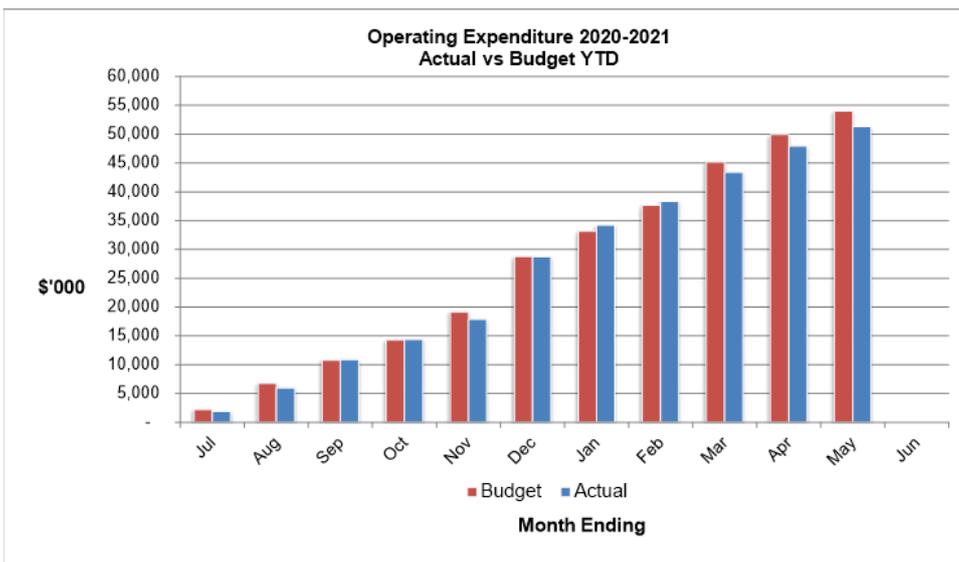
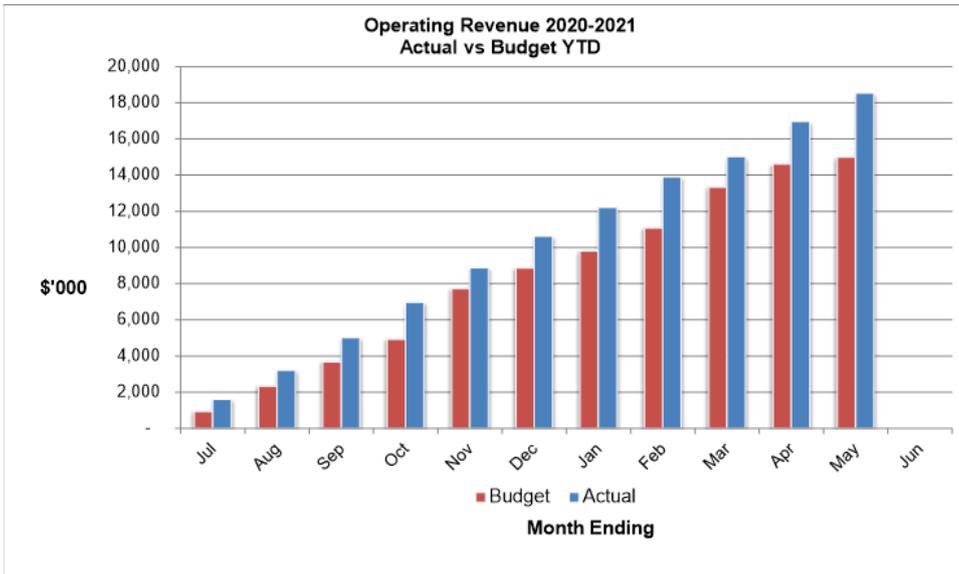
As contained in this report.

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

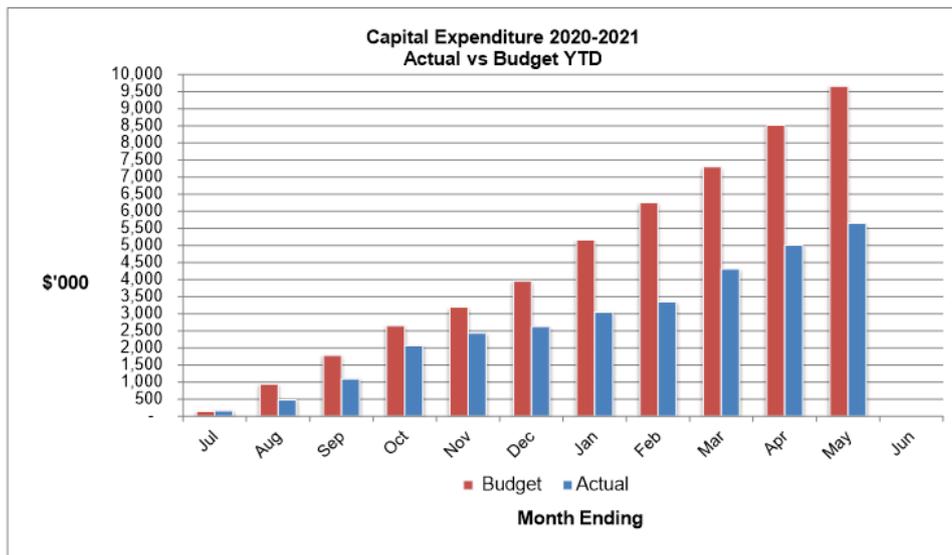
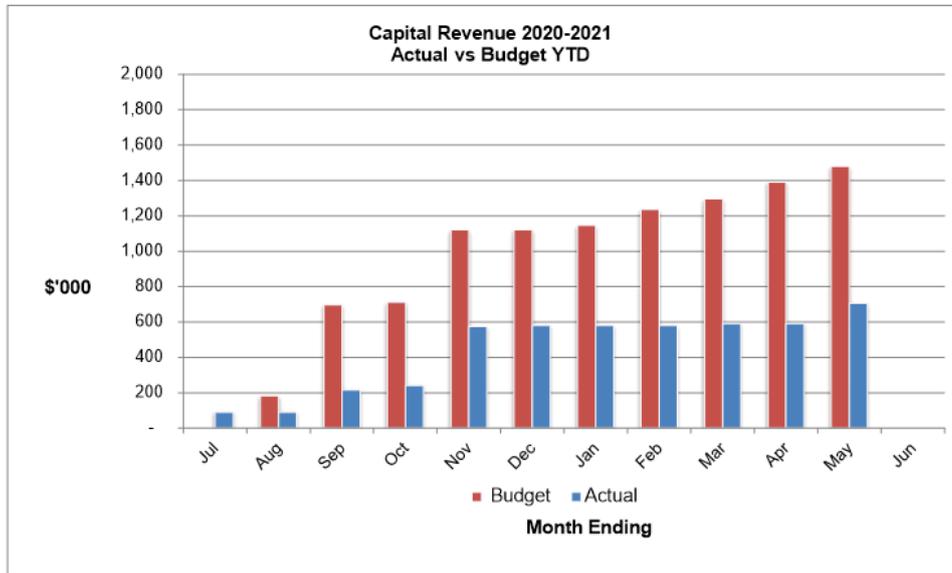


	Revised Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	YTD Variance %
Opening Funding Surplus/(Deficit)	2,122,499	2,122,499	2,122,499	0	0.0%
<b>Revenue from operating activities</b>					
Governance	58,186	50,186	52,959	2,773	5.5%
General Purpose Funding	1,310,752	1,236,194	1,284,878	48,684	3.9%
Law, Order and Public Safety	232,600	162,022	280,226	118,204	73.0%
Health	356,505	348,855	353,019	4,164	1.2%
Education and Welfare	128,553	106,740	118,872	12,132	11.4%
Community Amenities	843,113	781,776	857,133	75,357	9.6%
Recreation and Culture	7,683,311	6,676,223	7,046,384	370,161	5.5%
Transport	7,566,572	6,204,372	7,864,680	1,660,308	26.8%
Economic Services	269,960	224,596	292,554	67,958	30.3%
Other Property and Services	653,388	(803,098)	404,748	1,207,846	-150.4%
	19,102,940	14,987,866	18,555,453	3,567,587	23.8%
<b>Expenditure from operating activities</b>					
Governance	(3,507,958)	(3,124,097)	(2,770,324)	353,773	-11.3%
General Purpose Funding	(741,613)	(638,020)	(536,661)	101,359	-15.9%
Law, Order and Public Safety	(1,678,015)	(1,683,393)	(1,354,496)	328,897	-19.5%
Health	(1,695,829)	(1,462,671)	(1,384,587)	78,084	-5.3%
Education and Welfare	(356,858)	(328,461)	(366,972)	(38,511)	11.7%
Community Amenities	(12,219,759)	(10,016,315)	(9,948,665)	67,650	-0.7%
Recreation and Culture	(23,685,318)	(21,065,359)	(20,882,768)	182,591	-0.9%
Transport	(13,916,118)	(12,363,758)	(12,604,516)	(240,758)	1.9%
Economic Services	(583,221)	(503,235)	(499,203)	4,032	-0.8%
Other Property and Services	(2,953,634)	(2,808,147)	(2,102,230)	705,917	-25.1%
	(61,337,323)	(53,993,456)	(52,450,422)	1,543,034	-2.9%
Add Deferred Rates Adjustment	0	0	29,893	29,893	0.0%
Add Back Depreciation	14,068,923	12,896,544	12,730,125	(166,419)	-1.3%
Adjust (Profit)/Loss on Asset Disposal	(212,053)	37,947	(13,582)	(51,529)	-135.8%
Restricted Unspent Grant	600,000				
	14,456,870	12,934,491	12,746,436	(188,055)	-1.5%
<b>Amount attributable to operating activities</b>	<b>(27,777,513)</b>	<b>(26,071,099)</b>	<b>(21,148,533)</b>	<b>4,922,566</b>	<b>-18.9%</b>
<b>Investing Activities</b>					
Non-operating Grants, Subsidies and Contributions	2,851,239	1,481,462	704,941	(776,521)	-52.4%
Purchase Land and Buildings	(5,776,604)	(4,013,034)	(2,095,557)	1,917,477	-47.8%
Purchase Infrastructure Assets	(6,112,230)	(4,277,874)	(2,929,417)	1,348,457	-31.5%
Purchase Plant and Equipment	(432,002)	(355,192)	(342,046)	13,146	-3.7%
Purchase Furniture and Equipment	(1,272,100)	(1,015,850)	(340,589)	675,261	-66.5%
Proceeds from Joint Venture Operations	250,000	0	0	0	0.0%
Proceeds from Disposal of Assets	950,733	950,733	1,019,408	68,675	7.2%
<b>Amount attributable to investing activities</b>	<b>(9,540,964)</b>	<b>(7,229,755)</b>	<b>(3,983,260)</b>	<b>3,246,495</b>	<b>-44.9%</b>
<b>Financing Activities</b>					
Principal elements of finance lease payments	(91,377)	(91,377)	(91,377)	0	0.0%
Repayment of Debentures	(887,431)	(772,430)	(772,429)	1	0.0%
Transfer to Reserves	(3,627,539)	(1,781,227)	(3,386,068)	(1,604,841)	90.1%
Transfer from Reserves	4,103,458	2,804,604	3,181,113	376,509	13.4%
<b>Amount attributable to financing activities</b>	<b>(502,889)</b>	<b>159,570</b>	<b>(1,068,761)</b>	<b>(1,228,331)</b>	<b>-769.8%</b>
Surplus/(Deficit) before general rates	(35,698,867)	(31,018,785)	(24,078,055)	6,940,730	-22.4%
Total amount raised from general rates	35,834,308	35,834,308	35,820,463	(13,845)	0.0%
<b>Closing Funding Surplus/(Deficit)</b>	<b>135,441</b>	<b>4,815,523</b>	<b>11,742,408</b>	<b>6,926,885</b>	<b>143.8%</b>

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



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





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

	Revised Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	YTD Variance %
<b>Revenue</b>					
Rates	35,834,308	35,834,308	35,820,463	(13,845)	0%
Operating Grants, Subsidies and Contributions	729,390	(513,651)	1,256,922	1,770,573	-344.7%
Fees and Charges	16,238,349	13,892,225	15,478,871	1,586,646	11.4%
Interest Earnings	460,000	419,600	446,295	26,695	6.4%
Other Revenue	1,339,696	1,104,187	1,236,789	132,602	12.0%
	54,601,743	50,736,669	54,239,340	3,502,671	6.9%
<b>Expenses</b>					
Employee Costs	(24,410,619)	(21,699,720)	(21,481,867)	217,853	-1.0%
Materials and Contracts	(17,609,198)	(15,185,135)	(13,934,464)	1,250,671	-8.2%
Utility Charges	(1,661,940)	(1,442,845)	(1,444,325)	(1,480)	0.1%
Depreciation on Non-Current Assets	(14,068,923)	(12,896,544)	(12,730,125)	166,419	-1.3%
Interest Expenses	(491,960)	(353,518)	(386,406)	(32,888)	9.3%
Insurance Expenses	(512,653)	(469,349)	(469,349)	0	0.0%
Other Expenditure	(2,458,578)	(1,822,893)	(1,880,891)	(57,998)	3.2%
	(61,213,871)	(53,870,004)	(52,327,427)	1,542,577	-2.9%
	(6,612,128)	(3,133,335)	1,911,913	5,045,248	-161.0%
Non-operating Grants, Subsidies and Contributions	2,851,239	1,481,462	704,941	(776,521)	-52.4%
Profit on Disposal of Assets	85,505	85,505	136,576	51,071	59.7%
Loss on Disposal of Assets	(123,452)	(123,452)	(122,994)	458	-0.4%
Profit on Assets Held for Sale (TPRC Joint Venture)	250,000	0	0	0	0.0%
	3,063,292	1,443,515	718,523	(724,992)	-50.2%
<b>Net result</b>	<b>(3,548,836)</b>	<b>(1,689,820)</b>	<b>2,630,436</b>	<b>4,320,256</b>	<b>-255.7%</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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total comprehensive income</b>	<b>(3,548,836)</b>	<b>(1,689,820)</b>	<b>2,630,436</b>	<b>4,320,256</b>	<b>-255.7%</b>

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



	Note	YTD Actual 31/05/2021	FY Actual 30/06/2020
		\$	\$
<b>Current Assets</b>			
Cash Unrestricted		15,296,926	9,206,624
Cash Restricted		11,181,479	10,976,522
Investments		11,000	11,000
Receivables - Rates	7	1,832,002	1,066,726
Receivables - Other	8	1,845,976	2,626,729
Inventories		199,578	185,473
		<u>30,366,961</u>	<u>24,073,074</u>
<b>Less: Current Liabilities</b>			
Payables		(5,002,010)	(7,934,281)
Provisions - employee		(4,420,550)	(4,378,760)
		<u>(9,422,560)</u>	<u>(12,313,041)</u>
<b>Unadjusted Net Current Assets</b>		<b>20,944,401</b>	<b>11,760,033</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>			
Less: Reserves - restricted cash	6	(11,181,480)	(10,976,525)
Less: Restricted- Sundry Debtors( Non-Operating Grant)		0	(600,000)
Less: Shares transferred from non current asset		(11,000)	(11,000)
Add: Current portion of long term borrowings		926,467	887,431
Add: Infringement Debtors transferred to non current asset		971,183	971,183
Add: Current portion of long term finance lease liabilities		92,839	91,377
		<u>(9,201,991)</u>	<u>(9,637,534)</u>
<b>Adjusted Net Current Assets</b>		<b><u>11,742,408</u></b>	<b><u>2,122,499</u></b>

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



	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Chief Executive Officer</b>						
Chief Executive Officer Expenditure						
Employee Costs	390,409	346,137	357,087	10,950	3%	
Other Employee Costs	25,566	24,205	21,769	(2,436)	-10%	
Other Expenses	120,700	115,251	65,298	(49,553)	-43%	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>500,593</b>	<b>444,154</b>	<b>(56,435)</b>	<b>-11%</b>	
Chief Executive Officer Indirect Costs						
Allocations	(576,677)	(447,064)	(444,154)	2,910	-1%	
<b>Chief Executive Officer Indirect Costs Total</b>	<b>(576,677)</b>	<b>(447,064)</b>	<b>(444,154)</b>	<b>2,910</b>	<b>-1%</b>	
<b>Chief Executive Officer Total</b>	<b>(2)</b>	<b>53,529</b>	<b>0</b>	<b>(53,529)</b>	<b>-100%</b>	
<b>Members of Council</b>						
Members Of Council Expenditure						
Employee Costs	124,953	110,877	77,970	(32,907)	-30%	Timing variance.
Other Employee Costs	20,000	18,337	100	(18,237)	-99%	
Other Expenses	352,600	324,838	318,507	(6,331)	-2%	
<b>Members Of Council Expenditure Total</b>	<b>497,553</b>	<b>454,052</b>	<b>396,577</b>	<b>(57,475)</b>	<b>-13%</b>	
Members Of Council Indirect Costs						
Allocations	43,986	36,418	36,052	(366)	-1%	
<b>Members Of Council Indirect Costs Total</b>	<b>43,986</b>	<b>36,418</b>	<b>36,052</b>	<b>(366)</b>	<b>-1%</b>	
<b>Members of Council Total</b>	<b>541,539</b>	<b>490,470</b>	<b>432,629</b>	<b>(57,841)</b>	<b>-12%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Corporate Strategy and Governance Expenditure</b>						
Corporate Strategy and Governance Expenditure						
Employee Costs	719,263	640,869	627,718	(13,151)	-2%	
Other Employee Costs	12,000	11,000	2,298	(8,702)	-79%	
Other Expenses	148,950	136,554	102,049	(34,505)	-25%	\$20k legal cost not yet required, \$11k timing variance on Internal audit and other variances are individually immaterial.
Operating Projects	66,000	60,499	49,364	(11,135)	-18%	
<b>Corporate Strategy and Governance Expenditure Total</b>	<b>946,213</b>	<b>848,922</b>	<b>781,430</b>	<b>(67,492)</b>	<b>-8%</b>	
<b>Corporate Strategy and Governance Indirect Costs</b>						
Corporate Strategy and Governance Indirect Costs						
Allocations	380,604	318,583	315,771	(2,812)	-1%	
<b>Corporate Strategy and Governance Indirect Costs Total</b>	<b>380,604</b>	<b>318,583</b>	<b>315,771</b>	<b>(2,812)</b>	<b>-1%</b>	
<b>Corporate Strategy and Governance Indirect Costs Total</b>	<b>380,604</b>	<b>318,583</b>	<b>315,771</b>	<b>(2,812)</b>	<b>-1%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	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>	
<b>Human Resources Expenditure</b>						
Employee Costs	857,742	781,881	799,635	17,754	2%	
Other Employee Costs	139,835	128,098	30,720	(97,378)	-76%	Favourable variance - \$13k external recruitment, \$18k training courses and \$22k agency labour cost not required as yet.
Other Expenses	98,829	90,958	55,869	(35,089)	-39%	\$20k timing variance on subscriptions expense.
<b>Human Resources Expenditure Total</b>	<b>1,096,406</b>	<b>1,000,937</b>	<b>886,223</b>	<b>(114,714)</b>	<b>-11%</b>	
<b>Human Resources Indirect Costs</b>						
Allocations	(1,046,406)	(950,937)	(833,450)	117,487	-12%	
<b>Human Resources Indirect Costs Total</b>	<b>(1,046,406)</b>	<b>(950,937)</b>	<b>(833,450)</b>	<b>117,487</b>	<b>-12%</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	424,636	393,171	(31,465)	-7%	Favourable variance due to position vacant.
Other Employee Costs	6,000	4,500	527	(3,973)	-88%	
Other Expenses	1,584,900	1,351,148	1,423,633	72,485	5%	
Operating Projects	80,000	73,334	92,662	19,328	26%	
<b>Information Technology Expenditure Total</b>	<b>2,117,930</b>	<b>1,853,618</b>	<b>1,909,993</b>	<b>56,376</b>	<b>3%</b>	
<b>Information Technology Indirect Costs</b>						
Allocations	(2,117,930)	(1,658,377)	(1,909,993)	(251,616)	15%	
<b>Information Technology Indirect Costs Total</b>	<b>(2,117,930)</b>	<b>(1,658,377)</b>	<b>(1,909,993)</b>	<b>(251,616)</b>	<b>15%</b>	
<b>Information Technology Total</b>	<b>0</b>	<b>195,241</b>	<b>0</b>	<b>(195,241)</b>	<b>-100%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	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	286,768	255,368	252,073	(3,285)	-1%	
Other Employee Costs	4,000	3,352	(141)	(3,493)	-104%	
Other Expenses	38,650	35,513	12,409	(23,104)	-65%	
Operating Projects	11,405	11,405	11,405	0	0%	
<b>Records Management Expenditure Total</b>	<b>340,823</b>	<b>305,628</b>	<b>275,746</b>	<b>(29,882)</b>	<b>-10%</b>	
Records Management Indirect Costs						
Allocations	(340,637)	(305,442)	(275,560)	29,882	-10%	
<b>Records Management Indirect Costs Total</b>	<b>(340,637)</b>	<b>(305,442)</b>	<b>(275,560)</b>	<b>29,882</b>	<b>-10%</b>	
<b>Records Management Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>	
<b>Director Community and Business Services</b>						
Director Community and Business Services						
Employee Costs	297,778	265,811	288,012	22,201	8%	
Other Employee Costs	3,671	3,366	1,882	(1,484)	-44%	
Other Expenses	4,250	3,883	1,751	(2,122)	-55%	
<b>Director Community and Business Services Total</b>	<b>305,699</b>	<b>273,060</b>	<b>291,655</b>	<b>18,595</b>	<b>7%</b>	
<b>Director Community and Business Services Total</b>	<b>305,699</b>	<b>273,060</b>	<b>291,655</b>	<b>18,595</b>	<b>7%</b>	
<b>Director Community and Business Ser Indirect Costs</b>						
Director Community and Business Ser Indirect Costs						
Allocations	(305,699)	(273,060)	(291,655)	(18,595)	7%	
<b>Director Community and Business Ser Indirect Costs Total</b>	<b>(305,699)</b>	<b>(273,060)</b>	<b>(291,655)</b>	<b>(18,595)</b>	<b>7%</b>	
<b>Director Community and Business Ser Indirect Costs Total</b>	<b>(305,699)</b>	<b>(273,060)</b>	<b>(291,655)</b>	<b>(18,595)</b>	<b>7%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Finance Services</b>						
Finance Services Revenue						
Revenue	(3,500)	(3,223)	(3,311)	(88)	3%	
<b>Finance Services Revenue Total</b>	<b>(3,500)</b>	<b>(3,223)</b>	<b>(3,311)</b>	<b>(88)</b>	<b>3%</b>	
Finance Services Expenditure						
Employee Costs	928,001	817,936	804,522	(13,414)	-2%	
Other Employee Costs	9,100	9,088	7,622	(1,466)	-16%	
Other Expenses	209,900	(25,328)	39,074	64,394	-254%	Variance due to budget phasing.
<b>Finance Services Expenditure Total</b>	<b>1,147,001</b>	<b>801,704</b>	<b>851,217</b>	<b>45,513</b>	<b>6%</b>	
Finance Services Indirect Costs						
Allocations	(1,143,501)	(798,481)	(847,906)	(49,425)	6%	
<b>Finance Services Indirect Costs Total</b>	<b>(1,143,501)</b>	<b>(798,481)</b>	<b>(847,906)</b>	<b>(49,425)</b>	<b>6%</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	469,349	469,349	0	0%	
<b>Insurance Premium Expenditure Total</b>	<b>512,653</b>	<b>469,349</b>	<b>469,349</b>	<b>0</b>	<b>0%</b>	
Insurance Premium Recovery						
Allocations	(512,653)	(469,349)	(469,349)	0	0%	
<b>Insurance Premium Recovery Total</b>	<b>(512,653)</b>	<b>(469,349)</b>	<b>(469,349)</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 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Insurance Claim</b>						
Insurance Claim Recoup Revenue	(70,000)	(82,307)	(77,382)	4,925	-6%	
<b>Insurance Claim Recoup Total</b>	<b>(70,000)</b>	<b>(82,307)</b>	<b>(77,382)</b>	<b>4,925</b>	<b>-6%</b>	
Insurance Claim Expenditure Other Expenses	5,000	4,568	5,590	1,022	22%	
<b>Insurance Claim Expenditure Total</b>	<b>5,000</b>	<b>4,568</b>	<b>5,590</b>	<b>1,022</b>	<b>22%</b>	
<b>Insurance Claim Total</b>	<b>(65,000)</b>	<b>(77,739)</b>	<b>(71,793)</b>	<b>5,946</b>	<b>-8%</b>	
<b>Mindarie Regional Council</b>						
Mindarie Regional Council Revenue	(224,159)	(175,352)	(231,136)	(55,784)	32%	Land sales withholding tax higher than anticipated.
<b>Mindarie Regional Council Revenue Total</b>	<b>(224,159)</b>	<b>(175,352)</b>	<b>(231,136)</b>	<b>(55,784)</b>	<b>32%</b>	
Mindarie Regional Council Expenditure Other Expenses	29,000	29,000	28,617	(383)	-1%	
<b>Mindarie Regional Council Expenditure Total</b>	<b>29,000</b>	<b>29,000</b>	<b>28,617</b>	<b>(383)</b>	<b>-1%</b>	
<b>Mindarie Regional Council Total</b>	<b>(195,159)</b>	<b>(146,352)</b>	<b>(202,520)</b>	<b>(56,168)</b>	<b>38%</b>	
<b>General Purpose Revenue</b>						
General Purpose Revenue Revenue	(738,552)	446,150	(702,818)	(1,148,568)	-258%	Budget Phasing Issue.
<b>General Purpose Revenue Total</b>	<b>(738,552)</b>	<b>446,150</b>	<b>(702,818)</b>	<b>(1,148,568)</b>	<b>-258%</b>	
<b>General Purpose Revenue Total</b>	<b>(738,552)</b>	<b>446,150</b>	<b>(702,818)</b>	<b>(1,148,568)</b>	<b>-258%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Rates Services</b>						
Rates Services Revenue						
Revenue	(36,406,508)	(36,375,208)	(36,402,523)	(27,315)	0%	
<b>Rates Services Revenue Total</b>	<b>(36,406,508)</b>	<b>(36,375,208)</b>	<b>(36,402,523)</b>	<b>(27,315)</b>	<b>0%</b>	
Rates Services Expenditure						
Employee Costs	259,111	230,710	238,392	7,682	3%	
Other Expenses	185,950	179,213	158,596	(20,617)	-12%	Favourable variance of \$13k on bank charges.
Operating Projects	150,000	112,500	19,500	(93,000)	-63%	Hardship application reviewed and rebates applied to eligible ratepayer.
<b>Rates Services Expenditure Total</b>	<b>595,061</b>	<b>522,423</b>	<b>416,489</b>	<b>(165,534)</b>	<b>-20%</b>	
Rates Services Indirect Costs						
Allocations	146,552	115,597	120,172	4,575	4%	
<b>Rates Services Indirect Costs Total</b>	<b>146,552</b>	<b>115,597</b>	<b>120,172</b>	<b>4,575</b>	<b>4%</b>	
<b>Rates Services Total</b>	<b>(35,664,895)</b>	<b>(35,737,188)</b>	<b>(35,865,862)</b>	<b>(128,674)</b>	<b>0%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	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	631,635	643,891	12,256	2%	
Other Employee Costs	1,000	1,000	882	(118)	-12%	
Other Expenses	467,643	398,817	229,424	(169,393)	-42%	Timing variance of works relating to advertising, community arts programmes, artwork maintenance and public relations with possible savings. Additionally events have not gone ahead (partly due to Covid) which lead to reduced advertising. Website development has also been delayed.
Operating Projects	80,000	31,800	15,223	(16,577)	-52%	
<b>Marketing and Communications Expenditure Total</b>	<b>1,228,094</b>	<b>1,063,252</b>	<b>889,419</b>	<b>(173,833)</b>	<b>-16%</b>	
<b>Marketing and Communications Indirect Costs</b>						
Marketing and Communications Indirect Costs						
Allocations	361,510	299,341	298,303	(1,038)	0%	
<b>Marketing and Communications Indirect Costs Total</b>	<b>361,510</b>	<b>299,341</b>	<b>298,303</b>	<b>(1,038)</b>	<b>0%</b>	
<b>Marketing and Communications Total</b>	<b>1,581,604</b>	<b>1,362,593</b>	<b>1,187,722</b>	<b>(174,871)</b>	<b>-13%</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 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Community Partnerships Revenue</b>						
Community Partnerships Revenue						
Revenue	(32,559)	(31,955)	(31,149)	806	-3%	
<b>Community Partnerships Revenue Total</b>	<b>(32,559)</b>	<b>(31,955)</b>	<b>(31,149)</b>	<b>806</b>	<b>-3%</b>	
<b>Community Partnership Expenditure</b>						
Community Partnership Expenditure						
Employee Costs	419,967	374,202	363,186	(11,016)	-3%	
Other Employee Costs	9,430	9,059	4,059	(5,000)	-55%	
Other Expenses	225,300	155,587	121,182	(34,405)	-22%	Timing variance relating to the delivery of events, recreational programmes and donations with possible savings. Also donations are much less than budget due to reduced projects
Operating Projects	0	(30,000)	0	30,000	-100%	Initiative not started, possible savings.
<b>Community Partnership Expenditure Total</b>	<b>654,697</b>	<b>508,848</b>	<b>488,428</b>	<b>(20,420)</b>	<b>-4%</b>	
<b>Community Partnerships Indirect Costs</b>						
Community Partnerships Indirect Costs						
Allocations	227,575	188,687	195,055	6,368	3%	
<b>Community Partnerships Indirect Costs Total</b>	<b>227,575</b>	<b>188,687</b>	<b>195,055</b>	<b>6,368</b>	<b>3%</b>	
<b>Community Partnerships Indirect Costs Total</b>						
<b>Community Partnerships Indirect Costs Total</b>	<b>227,575</b>	<b>188,687</b>	<b>195,055</b>	<b>6,368</b>	<b>3%</b>	
<b>Beatty Park Leisure Centre Administration</b>						
Beatty Park Leisure Centre Admin Revenue						
Revenue	(2,368,900)	(2,093,434)	(2,150,897)	(57,463)	3%	
<b>Beatty Park Leisure Centre Admin Revenue Total</b>	<b>(2,368,900)</b>	<b>(2,093,434)</b>	<b>(2,150,897)</b>	<b>(57,463)</b>	<b>3%</b>	
Beatty Park Leisure Centre Admin Indirect Revenue						
Allocations	2,368,900	2,092,416	2,150,897	58,481	3%	
<b>Beatty Park Leisure Centre Admin Indirect Revenue Total</b>	<b>2,368,900</b>	<b>2,092,416</b>	<b>2,150,897</b>	<b>58,481</b>	<b>3%</b>	
Beatty Park Leisure Centre Admin Expenditure						
Employee Costs	809,832	719,808	670,619	(49,189)	-7%	
Other Employee Costs	21,628	20,822	11,663	(9,159)	-44%	
Other Expenses	154,000	138,903	120,666	(18,237)	-13%	
<b>Beatty Park Leisure Centre Admin Expenditure Total</b>	<b>985,460</b>	<b>879,533</b>	<b>802,949</b>	<b>(76,584)</b>	<b>-9%</b>	
Beatty Park Leisure Centre Admin Indirect Costs						
Allocations	(985,460)	(710,679)	(802,949)	(92,270)	13%	
<b>Beatty Park Leisure Centre Admin Indirect Costs Total</b>	<b>(985,460)</b>	<b>(710,679)</b>	<b>(802,949)</b>	<b>(92,270)</b>	<b>13%</b>	
<b>Beatty Park Leisure Centre Administration Total</b>	<b>0</b>	<b>167,836</b>	<b>(0)</b>	<b>(167,836)</b>	<b>-100%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Beatty Park Leisure Centre Building</b>						
Beatty Park Leisure Centre Building Revenue	(181,876)	(123,542)	(148,235)	(24,693)	20%	Additional classes running for the outdoor pools.
<b>Beatty Park Leisure Centre Building Revenue Total</b>	<b>(181,876)</b>	<b>(123,542)</b>	<b>(148,235)</b>	<b>(24,693)</b>	<b>20%</b>	
<b>Beatty Park Leisure Centre Occupancy Costs</b>						
Building Maintenance	525,350	477,727	389,822	(87,905)	-18%	Timing Variance. funds spent
Ground Maintenance	41,800	38,230	41,092	2,862	7%	
Other Expenses	1,976,286	1,735,842	1,769,282	33,440	2%	
<b>Beatty Park Leisure Centre Occupancy Costs Total</b>	<b>2,543,436</b>	<b>2,251,799</b>	<b>2,200,197</b>	<b>(51,602)</b>	<b>-2%</b>	
<b>Beatty Park Leisure Centre Indirect Costs</b>						
Allocations	(2,361,760)	(2,110,133)	(2,051,962)	58,171	-3%	
<b>Beatty Park Leisure Centre Indirect Costs Total</b>	<b>(2,361,760)</b>	<b>(2,110,133)</b>	<b>(2,051,962)</b>	<b>58,171</b>	<b>-3%</b>	
<b>Beatty Park Leisure Centre Building Total</b>	<b>0</b>	<b>18,124</b>	<b>0</b>	<b>(18,124)</b>	<b>-100%</b>	
<b>Swimming Pool Areas</b>						
Swimming Pool Areas Revenue	(1,182,250)	(1,073,907)	(1,100,802)	(26,895)	3%	
<b>Swimming Pool Areas Revenue Total</b>	<b>(1,182,250)</b>	<b>(1,073,907)</b>	<b>(1,100,802)</b>	<b>(26,895)</b>	<b>3%</b>	
<b>Swimming Pool Areas Indirect Revenue</b>						
Allocations	(382,109)	(337,511)	(347,155)	(9,644)	3%	
<b>Swimming Pool Areas Indirect Revenue Total</b>	<b>(382,109)</b>	<b>(337,511)</b>	<b>(347,155)</b>	<b>(9,644)</b>	<b>3%</b>	
<b>Swimming Pool Areas Expenditure</b>						
Employee Costs	882,549	786,889	858,211	71,322	9%	
Other Employee Costs	14,500	14,500	9,637	(4,863)	-34%	
Other Expenses	209,770	194,795	187,240	(7,555)	-4%	
<b>Swimming Pool Areas Expenditure Total</b>	<b>1,106,819</b>	<b>996,184</b>	<b>1,055,089</b>	<b>58,905</b>	<b>6%</b>	
<b>Swimming Pool Areas Indirect Costs</b>						
Allocations	2,601,176	2,206,421	2,223,779	17,358	1%	
<b>Swimming Pool Areas Indirect Costs Total</b>	<b>2,601,176</b>	<b>2,206,421</b>	<b>2,223,779</b>	<b>17,358</b>	<b>1%</b>	
<b>Swimming Pool Areas Total</b>	<b>2,143,636</b>	<b>1,791,167</b>	<b>1,830,512</b>	<b>39,725</b>	<b>2%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Swim School</b>						
Swim School Revenue						
Revenue	(1,074,000)	(979,205)	(1,069,710)	(90,505)	9%	increased no. of people per room since COVID recovery.
<b>Swim School Revenue Total</b>	<b>(1,074,000)</b>	<b>(979,205)</b>	<b>(1,069,710)</b>	<b>(90,505)</b>	<b>9%</b>	
Swim School indirect Revenue						
Allocations	(4,500)	(3,975)	(3,872)	103	-3%	
<b>Swim School indirect Revenue Total</b>	<b>(4,500)</b>	<b>(3,975)</b>	<b>(3,872)</b>	<b>103</b>	<b>-3%</b>	
Swim School Expenditure						
Employee Costs	713,508	685,875	663,360	(22,515)	-3%	
Other Employee Costs	6,000	6,000	2,732	(3,268)	-54%	
Other Expenses	29,300	24,751	19,698	(5,053)	-20%	
<b>Swim School Expenditure Total</b>	<b>748,808</b>	<b>716,626</b>	<b>685,790</b>	<b>(30,836)</b>	<b>-4%</b>	
Swim School indirect Costs						
Allocations	185,310	148,663	156,926	8,263	6%	
<b>Swim School indirect Costs Total</b>	<b>185,310</b>	<b>148,663</b>	<b>156,926</b>	<b>8,263</b>	<b>6%</b>	
<b>Swim School Total</b>	<b>(144,382)</b>	<b>(117,891)</b>	<b>(230,865)</b>	<b>(112,974)</b>	<b>96%</b>	
Cafe Expenditure						
Employee Costs	34,280	34,280	34,280	0	0%	
<b>Cafe Expenditure Total</b>	<b>34,280</b>	<b>34,280</b>	<b>35,017</b>	<b>737</b>	<b>2%</b>	
<b>Cafe Total</b>	<b>34,280</b>	<b>34,280</b>	<b>35,017</b>	<b>737</b>	<b>2%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Retail</b>						
Retail Revenue						
Revenue	(590,000)	(530,000)	(514,595)	15,405	-3%	
<b>Retail Revenue Total</b>	<b>(590,000)</b>	<b>(530,000)</b>	<b>(514,595)</b>	<b>15,405</b>	<b>-3%</b>	
Retail Indirect Revenue						
Allocations	(947)	(837)	(860)	(23)	3%	
<b>Retail Indirect Revenue Total</b>	<b>(947)</b>	<b>(837)</b>	<b>(860)</b>	<b>(23)</b>	<b>3%</b>	
Retail Expenditure						
Employee Costs	53,255	47,438	52,784	5,346	11%	
Other Employee Costs	250	250	0	(250)	-100%	
Other Expenses	227,400	218,590	258,138	39,548	18%	Timing variance due to stock purchases.
<b>Retail Expenditure Total</b>	<b>280,905</b>	<b>266,278</b>	<b>310,922</b>	<b>44,644</b>	<b>17%</b>	
Retail Indirect Costs						
Allocations	77,426	62,866	65,260	2,374	4%	
<b>Retail Indirect Costs Total</b>	<b>77,426</b>	<b>62,866</b>	<b>65,260</b>	<b>2,374</b>	<b>4%</b>	
<b>Retail Total</b>	<b>(232,616)</b>	<b>(201,673)</b>	<b>(135,274)</b>	<b>62,399</b>	<b>-31%</b>	
<b>Health and Fitness</b>						
Health and Fitness Revenue						
Revenue	(138,600)	(126,857)	(123,472)	3,385	-3%	
<b>Health and Fitness Revenue Total</b>	<b>(138,600)</b>	<b>(126,857)</b>	<b>(123,472)</b>	<b>3,385</b>	<b>-3%</b>	
Health and Fitness Indirect Revenue						
Allocations	(1,310,950)	(1,157,944)	(1,189,916)	(31,972)	3%	
<b>Health and Fitness Indirect Revenue Total</b>	<b>(1,310,950)</b>	<b>(1,157,944)</b>	<b>(1,189,916)</b>	<b>(31,972)</b>	<b>3%</b>	
Health and Fitness Expenditure						
Employee Costs	762,459	618,379	562,041	(56,338)	-9%	
Other Employee Costs	10,700	10,700	3,339	(7,361)	-69%	
Other Expenses	106,000	99,475	75,261	(24,214)	-24%	\$8k advertising not spent yet. \$5k music license captured under Group Fitness, to be adjusted in June 2021.
<b>Health and Fitness Expenditure Total</b>	<b>881,159</b>	<b>728,554</b>	<b>640,640</b>	<b>(87,914)</b>	<b>-12%</b>	
Health and Fitness Indirect Costs						
Allocations	541,368	449,336	457,956	8,620	2%	
<b>Health and Fitness Indirect Costs Total</b>	<b>541,368</b>	<b>449,336</b>	<b>457,956</b>	<b>8,620</b>	<b>2%</b>	
<b>Health and Fitness Total</b>	<b>(27,023)</b>	<b>(106,911)</b>	<b>(214,752)</b>	<b>(107,881)</b>	<b>101%</b>	

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<b>Group Fitness</b>						
Group Fitness Revenue						
Revenue	(70,000)	(65,000)	(72,655)	(7,655)	12%	
<b>Group Fitness Revenue Total</b>	<b>(70,000)</b>	<b>(65,000)</b>	<b>(72,655)</b>	<b>(7,655)</b>	<b>12%</b>	
Group Fitness Indirect Revenue						
Allocations	(445,115)	(393,164)	(404,153)	(10,989)	3%	
<b>Group Fitness Indirect Revenue Total</b>	<b>(445,115)</b>	<b>(393,164)</b>	<b>(404,153)</b>	<b>(10,989)</b>	<b>3%</b>	
Group Fitness Expenditure						
Employee Costs	202,401	164,296	200,778	36,482	22%	Establishment structure currently under review.
Other Employee Costs	1,000	1,085	447	(638)	-59%	
Other Expenses	145,245	132,535	114,983	(17,552)	-13%	Contractor expenses lower as salaried staff have been used instead which is reflected in overspending in employee costs. \$5k advertising not spent yet
<b>Group Fitness Expenditure Total</b>	<b>348,646</b>	<b>297,916</b>	<b>316,208</b>	<b>18,292</b>	<b>6%</b>	
Group Fitness Indirect Costs						
Allocations	185,631	156,227	159,556	3,329	2%	
<b>Group Fitness Indirect Costs Total</b>	<b>185,631</b>	<b>156,227</b>	<b>159,556</b>	<b>3,329</b>	<b>2%</b>	
<b>Group Fitness Total</b>	<b>19,162</b>	<b>(4,021)</b>	<b>(1,044)</b>	<b>2,977</b>	<b>-74%</b>	
<b>Aqua Fitness</b>						
Aqua Fitness Revenue						
Revenue	(13,000)	(10,088)	(12,582)	(2,494)	25%	
<b>Aqua Fitness Revenue Total</b>	<b>(13,000)</b>	<b>(10,088)</b>	<b>(12,582)</b>	<b>(2,494)</b>	<b>25%</b>	
Aqua Fitness Indirect Revenue						
Allocations	(188,562)	(166,554)	(171,211)	(4,657)	3%	
<b>Aqua Fitness Indirect Revenue Total</b>	<b>(188,562)</b>	<b>(166,554)</b>	<b>(171,211)</b>	<b>(4,657)</b>	<b>3%</b>	
Aqua Fitness Expenditure						
Employee Costs	18,284	16,309	24,049	7,740	47%	
Other Employee Costs	0	18	0	(18)	-100%	
Other Expenses	14,600	14,499	6,340	(8,159)	-56%	
<b>Aqua Fitness Expenditure Total</b>	<b>32,884</b>	<b>30,826</b>	<b>30,389</b>	<b>(437)</b>	<b>-1%</b>	
Aqua Fitness Indirect Costs						
Allocations	104,660	83,671	88,876	5,205	6%	
<b>Aqua Fitness Indirect Costs Total</b>	<b>104,660</b>	<b>83,671</b>	<b>88,876</b>	<b>5,205</b>	<b>6%</b>	
<b>Aqua Fitness Total</b>	<b>(64,018)</b>	<b>(62,145)</b>	<b>(64,527)</b>	<b>(2,382)</b>	<b>4%</b>	

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<b>Crèche</b>						
Crèche Revenue						
Revenue	(17,000)	(15,496)	(15,464)	32	0%	
<b>Crèche Revenue Total</b>	<b>(17,000)</b>	<b>(15,496)</b>	<b>(15,464)</b>	<b>32</b>	<b>0%</b>	
Crèche Indirect Revenue						
Allocations	(36,717)	(32,431)	(33,339)	(908)	3%	
<b>Crèche Indirect Revenue Total</b>	<b>(36,717)</b>	<b>(32,431)</b>	<b>(33,339)</b>	<b>(908)</b>	<b>3%</b>	
Crèche Expenditure						
Employee Costs	145,427	129,594	141,489	11,895	9%	
Other Employee Costs	750	750	652	(99)	-13%	
Other Expenses	2,110	1,974	207	(1,767)	-90%	
<b>Crèche Expenditure Total</b>	<b>148,287</b>	<b>132,318</b>	<b>142,347</b>	<b>10,029</b>	<b>8%</b>	
Crèche Indirect Costs						
Allocations	93,363	77,417	79,603	2,186	3%	
<b>Crèche Indirect Costs Total</b>	<b>93,363</b>	<b>77,417</b>	<b>79,603</b>	<b>2,186</b>	<b>3%</b>	
<b>Crèche Total</b>	<b>187,933</b>	<b>161,868</b>	<b>173,147</b>	<b>11,339</b>	<b>7%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Customer Service Centre</b>						
Customer Services Centre Expenditure						
Employee Costs	550,070	489,853	419,317	(70,536)	-14%	Due to vacancies and reduction in casual costs
Other Employee Costs	6,050	5,544	2,675	(2,869)	-52%	
Other Expenses	24,550	22,541	18,406	(4,135)	-18%	
<b>Customer Services Centre Expenditure Total</b>	<b>580,670</b>	<b>517,938</b>	<b>440,398</b>	<b>(77,540)</b>	<b>-15%</b>	
Customer Services Centre Indirect Costs						
Allocations	(580,670)	(517,938)	(440,398)	77,540	-15%	
<b>Customer Services Centre Indirect Costs Total</b>	<b>(580,670)</b>	<b>(517,938)</b>	<b>(440,398)</b>	<b>77,540</b>	<b>-15%</b>	
<b>Customer Service Centre Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Library Services</b>						
Library Services Revenue						
Revenue	(10,300)	(9,839)	(10,695)	(857)	9%	
<b>Library Services Revenue Total</b>	<b>(10,300)</b>	<b>(9,839)</b>	<b>(10,695)</b>	<b>(857)</b>	<b>9%</b>	
Library Services Expenditure						
Employee Costs	913,928	819,085	840,249	21,164	3%	
Other Employee Costs	7,100	6,501	5,616	(885)	-14%	
Other Expenses	95,000	86,861	57,886	(28,975)	-33%	Positive variances are individually immaterial.
<b>Library Services Expenditure Total</b>	<b>1,016,028</b>	<b>912,447</b>	<b>903,751</b>	<b>(8,696)</b>	<b>-1%</b>	
Library Services Indirect Costs						
Allocations	428,067	325,790	360,994	35,244	11%	
Library Occupancy Costs Allocations	13,239	12,306	59,059	46,753	380%	
<b>Library Services Indirect Costs Total</b>	<b>441,306</b>	<b>338,056</b>	<b>420,053</b>	<b>81,997</b>	<b>24%</b>	
<b>Library Services Total</b>	<b>1,446,434</b>	<b>1,240,664</b>	<b>1,313,108</b>	<b>72,444</b>	<b>6%</b>	
<b>Library Building</b>						
Library Occupancy Costs						
Building Maintenance	94,700	89,526	90,142	616	1%	
Ground Maintenance	5,000	5,000	0	(5,000)	-100%	
Other Expenses	163,245	149,966	147,973	(1,993)	-1%	
<b>Library Occupancy Costs Total</b>	<b>262,945</b>	<b>244,492</b>	<b>238,115</b>	<b>(6,377)</b>	<b>-3%</b>	
Library indirect Costs						
Allocations	6,185	5,665	5,665	0	0%	
Library Occupancy Costs Recovery	(53,826)	(50,031)	(240,175)	(190,144)	380%	
<b>Library Indirect Costs Total</b>	<b>(47,641)</b>	<b>(44,366)</b>	<b>(234,510)</b>	<b>(190,144)</b>	<b>423%</b>	
<b>Library Building Total</b>	<b>215,304</b>	<b>200,126</b>	<b>3,605</b>	<b>(196,521)</b>	<b>-88%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Loftus Community Centre Revenue</b>						
Loftus Community Centre Revenue	(56,000)	(50,498)	(62,460)	(11,962)	24%	
<b>Loftus Community Centre Revenue Total</b>	<b>(56,000)</b>	<b>(50,498)</b>	<b>(62,460)</b>	<b>(11,962)</b>	<b>24%</b>	
<b>Loftus Community Centre Expenditure</b>						
Loftus Community Centre Expenditure	89,581	87,302	106,003	18,701	21%	
Employee Costs						
Other Employee Costs	1,500	1,375	604	(771)	-56%	
Building Maintenance	16,272	14,916	0	(14,916)	-100%	
Other Expenses	41,160	38,665	17,633	(21,032)	-54%	Timing variance of \$10k on electricity and other favourable variances that are individually immaterial.
<b>Loftus Community Centre Expenditure Total</b>	<b>148,513</b>	<b>142,258</b>	<b>124,241</b>	<b>(18,017)</b>	<b>-13%</b>	
<b>Loftus Community Centre Expenditure Total</b>	<b>148,513</b>	<b>142,258</b>	<b>124,241</b>	<b>(18,017)</b>	<b>-13%</b>	
<b>Loftus Community Centre indirect Costs</b>						
Loftus Community Centre indirect Costs	44,822	34,114	37,642	3,528	10%	
Allocations						
<b>Loftus Community Centre indirect Costs Total</b>	<b>44,822</b>	<b>34,114</b>	<b>37,642</b>	<b>3,528</b>	<b>10%</b>	
<b>Loftus Community Centre indirect Costs Total</b>	<b>44,822</b>	<b>34,114</b>	<b>37,642</b>	<b>3,528</b>	<b>10%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Senior and Disability Services Revenue</b>						
Senior and Disability Services Revenue	(13,500)	(9,125)	(4,625)	4,500	-49%	
<b>Senior and Disability Services Revenue Total</b>	<b>(13,500)</b>	<b>(9,125)</b>	<b>(4,625)</b>	<b>4,500</b>	<b>-49%</b>	
<b>Senior and Disability Services Expenditure</b>						
Senior and Disability Services Expenditure Total	20,000	17,000	14,851	(2,149)	-13%	
<b>Senior and Disability Services Expenditure Total</b>	<b>20,000</b>	<b>17,000</b>	<b>14,851</b>	<b>(2,149)</b>	<b>-13%</b>	
<b>Director Strategy and Development Services</b>						
Director Strategy and Development Services						
Employee Costs	316,562	282,089	309,136	27,047	10%	Budget phasing variance.
Other Employee Costs	1,100	1,012	45	(957)	-96%	
Other Expenses	1,800	1,650	471	(1,179)	-71%	
<b>Director Strategy and Development Services Total</b>	<b>319,462</b>	<b>284,751</b>	<b>309,652</b>	<b>24,901</b>	<b>9%</b>	
<b>Director Strategy and Development Services Total</b>	<b>319,462</b>	<b>284,751</b>	<b>309,652</b>	<b>24,901</b>	<b>9%</b>	
<b>Director Strategy and Development Ser indirect Co</b>						
Director Strategy and Development Ser indirect Co						
Allocations	(319,462)	(284,751)	(309,652)	(24,901)	9%	
<b>Director Strategy and Development Ser indirect Co Total</b>	<b>(319,462)</b>	<b>(284,751)</b>	<b>(309,652)</b>	<b>(24,901)</b>	<b>9%</b>	
<b>Director Strategy and Development Ser indirect Co Total</b>	<b>(319,462)</b>	<b>(284,751)</b>	<b>(309,652)</b>	<b>(24,901)</b>	<b>9%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Health Administration and Inspection</b>						
Health Administration and Inspection Revenue	(327,008)	(324,064)	(323,704)	360	0%	
<b>Health Administration and Inspection Revenue Total</b>	<b>(327,008)</b>	<b>(324,064)</b>	<b>(323,704)</b>	<b>360</b>	<b>0%</b>	
Health Administration and Inspection Expenditure						
Employee Costs	954,754	855,494	820,683	(34,811)	-4%	
Other Employee Costs	24,815	21,062	9,837	(11,165)	-53%	
Other Expenses	73,540	51,692	20,350	(31,342)	-61%	\$8k timing variance on Health programmes, \$6k favourable variance on syringe disposal strategy and other favourable variances that are individually immaterial.
<b>Health Administration and Inspection Expenditure Total</b>	<b>1,063,109</b>	<b>928,188</b>	<b>850,869</b>	<b>(77,319)</b>	<b>-8%</b>	
Health Administration and Inspection Indirect Cost						
Allocations	538,143	447,391	443,259	(4,132)	-1%	
<b>Health Administration and Inspection Indirect Cost Total</b>	<b>538,143</b>	<b>447,391</b>	<b>443,259</b>	<b>(4,132)</b>	<b>-1%</b>	
<b>Health Administration and Inspection Total</b>	<b>1,274,244</b>	<b>1,051,515</b>	<b>970,425</b>	<b>(81,090)</b>	<b>-8%</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	11,038	4,769	(6,269)	-57%	
<b>Food Control Expenditure Total</b>	<b>12,500</b>	<b>11,038</b>	<b>4,769</b>	<b>(6,269)</b>	<b>-57%</b>	
<b>Food Control Total</b>	<b>12,000</b>	<b>10,538</b>	<b>4,769</b>	<b>(5,769)</b>	<b>-55%</b>	
<b>Health Clinics</b>						
Health Clinics Revenue						
Revenue	(28,997)	(24,291)	(29,316)	(5,025)	21%	
<b>Health Clinics Revenue Total</b>	<b>(28,997)</b>	<b>(24,291)</b>	<b>(29,316)</b>	<b>(5,025)</b>	<b>21%</b>	
Health Clinics Expenditure						
Building Maintenance	18,600	17,812	20,834	3,022	17%	
Ground Maintenance	0	0	2,025	2,025	100%	
Other Expenses	61,509	56,438	61,027	4,589	8%	
<b>Health Clinics Expenditure Total</b>	<b>80,109</b>	<b>74,260</b>	<b>83,886</b>	<b>3,636</b>	<b>13%</b>	
Health Clinics Indirect Costs						
Allocations	1,968	1,804	1,804	0	0%	
<b>Health Clinics Indirect Costs Total</b>	<b>1,968</b>	<b>1,804</b>	<b>1,804</b>	<b>0</b>	<b>0%</b>	
<b>Health Clinics Total</b>	<b>53,080</b>	<b>51,763</b>	<b>56,375</b>	<b>4,612</b>	<b>9%</b>	

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<b>Statutory Planning Services</b>						
Statutory Planning Services Revenue						
Revenue	(383,530)	(353,241)	(398,768)	(45,527)	13%	Favourable variance due to higher than anticipated development application fees.
<b>Statutory Planning Services Revenue Total</b>	<b>(383,530)</b>	<b>(353,241)</b>	<b>(398,768)</b>	<b>(45,527)</b>	<b>13%</b>	
Statutory Planning Services Expenditure						
Employee Costs	1,098,225	977,782	918,093	(59,689)	-6%	
Other Employee Costs	13,089	11,162	9,889	(1,303)	-12%	
Other Expenses	182,575	149,352	71,637	(77,716)	-52%	\$9k timing variance on design advisory committee member fee, \$26k on legal costs, \$21k on consultants and other favourable variances that are individually immaterial.
<b>Statutory Planning Services Expenditure Total</b>	<b>1,293,889</b>	<b>1,138,296</b>	<b>999,599</b>	<b>(138,706)</b>	<b>-12%</b>	
Statutory Planning Services Indirect Costs						
Allocations	541,869	427,990	447,580	19,590	5%	
<b>Statutory Planning Services Indirect Costs Total</b>	<b>541,869</b>	<b>427,990</b>	<b>447,580</b>	<b>19,590</b>	<b>5%</b>	
<b>Statutory Planning Services Total</b>	<b>1,452,228</b>	<b>1,213,045</b>	<b>1,048,401</b>	<b>(164,644)</b>	<b>-14%</b>	
<b>Compliance Services</b>						
Compliance Services Revenue						
Revenue	(43,313)	(41,087)	(43,306)	(2,219)	5%	
<b>Compliance Services Revenue Total</b>	<b>(43,313)</b>	<b>(41,087)</b>	<b>(43,306)</b>	<b>(2,219)</b>	<b>5%</b>	
Compliance Services Expenditure						
Employee Costs	444,376	395,614	382,496	(13,118)	-3%	
Other Employee Costs	12,721	11,285	6,565	(4,720)	-42%	
Other Expenses	67,100	61,501	42,069	(19,432)	-32%	
<b>Compliance Services Expenditure Total</b>	<b>524,197</b>	<b>468,400</b>	<b>431,129</b>	<b>(37,271)</b>	<b>-8%</b>	
Compliance Services Indirect Costs						
Allocations	251,293	199,117	211,804	12,687	6%	
<b>Compliance Services Indirect Costs Total</b>	<b>251,293</b>	<b>199,117</b>	<b>211,804</b>	<b>12,687</b>	<b>6%</b>	
<b>Compliance Services Total</b>	<b>732,177</b>	<b>626,430</b>	<b>599,628</b>	<b>(26,802)</b>	<b>-4%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Policy and Place Services</b>						
Policy and Place Services Revenue						
Revenue	(5,300)	(5,150)	(4,761)	389	-8%	
<b>Policy and Place Services Revenue Total</b>	<b>(5,300)</b>	<b>(5,150)</b>	<b>(4,761)</b>	<b>389</b>	<b>-8%</b>	
Policy and Place Serv Expenditure						
Employee Costs	1,230,977	1,096,229	1,166,362	70,133	6%	
Other Employee Costs	13,600	12,463	10,677	(1,786)	-14%	
Other Expenses	626,346	227,187	169,203	(58,984)	-26%	Timing variance of works relating to leisure and strategic planning programmes.
<b>Policy and Place Serv Expenditure Total</b>	<b>1,870,923</b>	<b>1,335,879</b>	<b>1,345,242</b>	<b>9,363</b>	<b>1%</b>	
Policy and Place Services Indirect Cost						
Allocations	660,544	521,785	549,054	27,269	5%	
<b>Policy and Place Services Indirect Cost Total</b>	<b>660,544</b>	<b>521,785</b>	<b>549,054</b>	<b>27,269</b>	<b>5%</b>	
<b>Policy and Place Services Total</b>	<b>2,526,167</b>	<b>1,852,514</b>	<b>1,885,534</b>	<b>37,020</b>	<b>2%</b>	
<b>Building Control</b>						
Building Control Revenue						
Revenue	(266,050)	(220,686)	(282,018)	(61,332)	28%	Building licenses revenue higher than anticipated.
<b>Building Control Revenue Total</b>	<b>(266,050)</b>	<b>(220,686)</b>	<b>(282,018)</b>	<b>(61,332)</b>	<b>28%</b>	
Building Control Expenditure						
Employee Costs	317,479	282,737	267,707	(15,030)	-5%	
Other Employee Costs	42,064	41,296	43,438	2,142	5%	
Other Expenses	10,850	9,955	5,690	(4,265)	-43%	
<b>Building Control Expenditure Total</b>	<b>370,393</b>	<b>333,988</b>	<b>316,835</b>	<b>(17,153)</b>	<b>-5%</b>	
Building Control Indirect Costs						
Allocations	181,113	143,532	162,910	19,378	14%	
<b>Building Control Indirect Costs Total</b>	<b>181,113</b>	<b>143,532</b>	<b>162,910</b>	<b>19,378</b>	<b>14%</b>	
<b>Building Control Total</b>	<b>285,456</b>	<b>256,834</b>	<b>197,727</b>	<b>(59,107)</b>	<b>-23%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Director Infrastructure and Environment Expe</b>						
Director Infrastructure and Environment Expe						
Employee Costs	394,438	351,478	344,417	(7,061)	-2%	
Other Employee Costs	7,518	6,886	8,033	1,147	17%	
Other Expenses	48,450	42,015	35,831	(6,184)	-15%	
<b>Director Infrastructure and Environment Expe Total</b>	<b>450,406</b>	<b>400,379</b>	<b>388,281</b>	<b>(12,098)</b>	<b>-3%</b>	
<b>Director Infrastructure and Environment Expe Total</b>	<b>450,406</b>	<b>400,379</b>	<b>388,281</b>	<b>(12,098)</b>	<b>-3%</b>	
<b>Director Infrastructure and Environment Indirect</b>						
Director Infrastructure and Environment Indirect						
Allocations	(450,406)	(400,379)	(388,281)	12,098	-3%	
<b>Director Infrastructure and Environment Indirect Total</b>	<b>(450,406)</b>	<b>(400,379)</b>	<b>(388,281)</b>	<b>12,098</b>	<b>-3%</b>	
<b>Director Infrastructure and Environment Indirect Total</b>	<b>(450,406)</b>	<b>(400,379)</b>	<b>(388,281)</b>	<b>12,098</b>	<b>-3%</b>	
<b>Ranger Services Administration</b>						
Ranger Services Administration Revenue						
Revenue	(3,000)	(2,761)	(2,058)	703	-25%	
<b>Ranger Services Administration Revenue Total</b>	<b>(3,000)</b>	<b>(2,761)</b>	<b>(2,058)</b>	<b>703</b>	<b>-25%</b>	
Ranger Services Administration Expenditure						
Employee Costs	2,324,136	2,080,249	2,061,399	(18,850)	-1%	
Other Employee Costs	51,034	47,927	32,884	(15,043)	-31%	
Other Expenses	385,000	331,866	136,330	(195,536)	-59%	Favourable variance - \$125k timing variance on software licences, \$18k furniture and equipment maintenance, \$11k 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>2,763,433</b>	<b>2,463,305</b>	<b>2,233,876</b>	<b>(229,429)</b>	<b>-9%</b>	
Ranger Services Administration Indirect Costs						
Allocations	(2,749,433)	(2,155,971)	(2,231,818)	(75,847)	4%	
<b>Ranger Services Administration Indirect Costs Total</b>	<b>(2,749,433)</b>	<b>(2,155,971)</b>	<b>(2,231,818)</b>	<b>(75,847)</b>	<b>4%</b>	
<b>Ranger Services Administration Total</b>	<b>11,000</b>	<b>304,573</b>	<b>0</b>	<b>(304,573)</b>	<b>-100%</b>	

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<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 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	37,200	29,068	33,010	3,942	14%	
<b>Fire Prevention Indirect Costs Total</b>	<b>37,200</b>	<b>29,068</b>	<b>33,010</b>	<b>3,942</b>	<b>14%</b>	
<b>Fire Prevention Total</b>	<b>34,800</b>	<b>29,068</b>	<b>30,209</b>	<b>1,141</b>	<b>4%</b>	
<b>Animal Control</b>						
Animal Control Revenue						
Revenue	(92,450)	(90,311)	(97,297)	(6,986)	8%	
<b>Animal Control Revenue Total</b>	<b>(92,450)</b>	<b>(90,311)</b>	<b>(97,297)</b>	<b>(6,986)</b>	<b>8%</b>	
Other Expenses	19,800	16,804	20,654	3,850	23%	
<b>Animal Control Expenditure Total</b>	<b>19,800</b>	<b>16,804</b>	<b>20,654</b>	<b>3,850</b>	<b>23%</b>	
Animal Control Indirect Costs						
Allocations	297,714	232,640	252,865	20,225	9%	
<b>Animal Control Indirect Costs Total</b>	<b>297,714</b>	<b>232,640</b>	<b>252,865</b>	<b>20,225</b>	<b>9%</b>	
<b>Animal Control Total</b>	<b>225,064</b>	<b>159,133</b>	<b>176,222</b>	<b>17,089</b>	<b>11%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance % %	Variance Commentary
<b>Local Laws (Law and Order)</b>						
Local Laws (Law and Order) Revenue	(134,650)	(106,450)	(158,284)	(51,834)	49%	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>(106,450)</b>	<b>(158,284)</b>	<b>(51,834)</b>	<b>49%</b>	
Local Laws (Law and Order) Indirect Costs						
Allocations	476,345	372,226	404,584	32,358	9%	
<b>Local Laws (Law and Order) Indirect Costs Total</b>	<b>476,345</b>	<b>372,226</b>	<b>404,584</b>	<b>32,358</b>	<b>9%</b>	
<b>Local Laws (Law and Order) Total</b>	<b>341,695</b>	<b>265,776</b>	<b>246,299</b>	<b>(19,477)</b>	<b>-7%</b>	
<b>Abandoned Vehicles</b>						
Abandoned Vehicles Revenue						
Revenue	(9,300)	(8,395)	(11,351)	(2,956)	35%	
<b>Abandoned Vehicles Revenue Total</b>	<b>(9,300)</b>	<b>(8,395)</b>	<b>(11,351)</b>	<b>(2,956)</b>	<b>35%</b>	
Other Expenses	6,000	5,311	2,260	(3,051)	-57%	
<b>Abandoned Vehicles Expenditure Total</b>	<b>6,000</b>	<b>5,311</b>	<b>2,260</b>	<b>(3,051)</b>	<b>-57%</b>	
Abandoned Vehicles Indirect Costs						
Allocations	416,800	325,696	354,011	28,315	9%	
<b>Abandoned Vehicles Indirect Costs Total</b>	<b>416,800</b>	<b>325,696</b>	<b>354,011</b>	<b>28,315</b>	<b>9%</b>	
<b>Abandoned Vehicles Total</b>	<b>413,300</b>	<b>322,612</b>	<b>344,920</b>	<b>22,308</b>	<b>7%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Inspectorial Control</b>						
Inspectorial Control Revenue						
Revenue	(2,072,237)	(1,737,503)	(1,965,930)	(228,427)	13%	
<b>Inspectorial Control Revenue Total</b>	<b>(2,072,237)</b>	<b>(1,737,503)</b>	<b>(1,965,930)</b>	<b>(228,427)</b>	<b>13%</b>	
Other Expenses	1,144,386	1,093,398	1,069,623	(23,775)	-2%	
<b>Inspectorial Control Expenditure Total</b>	<b>1,144,386</b>	<b>1,093,398</b>	<b>1,069,623</b>	<b>(23,775)</b>	<b>-2%</b>	
Inspectorial Control indirect Costs Allocations	2,679,443	2,093,773	2,275,783	182,010	9%	
<b>Inspectorial Control indirect Costs Total</b>	<b>2,679,443</b>	<b>2,093,773</b>	<b>2,275,783</b>	<b>182,010</b>	<b>9%</b>	
<b>Inspectorial Control Total</b>	<b>1,751,592</b>	<b>1,449,668</b>	<b>1,379,476</b>	<b>(70,192)</b>	<b>-5%</b>	
<b>Car Park Control</b>						
Car Park Control Revenue						
Revenue	(2,550,038)	(2,072,158)	(2,452,696)	(380,538)	18%	Revenue higher than anticipated as a result of increased visitor activity within the City.
<b>Car Park Control Revenue Total</b>	<b>(2,550,038)</b>	<b>(2,072,158)</b>	<b>(2,452,696)</b>	<b>(380,538)</b>	<b>18%</b>	
Car Park Control Expenditure						
Ground Maintenance	149,000	136,595	150,812	24,217	18%	Timing variance on maintenance works.
Other Expenses	649,022	606,019	670,535	64,516	11%	Parking revenue reimbursement higher due to increased revenue.
<b>Car Park Control Expenditure Total</b>	<b>798,022</b>	<b>742,614</b>	<b>831,347</b>	<b>86,733</b>	<b>12%</b>	
<b>Car Park Control Total</b>	<b>(1,752,016)</b>	<b>(1,329,544)</b>	<b>(1,621,349)</b>	<b>(291,805)</b>	<b>22%</b>	
<b>Kerbside Parking Control</b>						
Kerbside Parking Control Revenue						
Revenue	(2,570,023)	(2,053,885)	(2,512,904)	(459,019)	22%	Revenue higher than anticipated as a result of increased visitor activity within the City.
<b>Kerbside Parking Control Revenue Total</b>	<b>(2,570,023)</b>	<b>(2,053,885)</b>	<b>(2,512,904)</b>	<b>(459,019)</b>	<b>22%</b>	
Kerbside Parking Control Expenditure						
Other Expenses	492,763	436,877	469,395	32,518	7%	
<b>Kerbside Parking Control Expenditure Total</b>	<b>492,763</b>	<b>436,877</b>	<b>469,395</b>	<b>32,518</b>	<b>7%</b>	
<b>Kerbside Parking Control Total</b>	<b>(2,077,260)</b>	<b>(1,617,008)</b>	<b>(2,043,509)</b>	<b>(426,501)</b>	<b>26%</b>	

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<b>Dog Pound Expenditure</b>						
Dog Pound Expenditure						
Building Maintenance	1,500	1,500	1,509	9	1%	
<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	0	37,500	0	(37,500)	-100%	
<b>Community Connections Revenue Total</b>	<b>0</b>	<b>37,500</b>	<b>0</b>	<b>(37,500)</b>	<b>-100%</b>	
<b>Community Connections Revenue Total</b>	<b>0</b>	<b>37,500</b>	<b>0</b>	<b>(37,500)</b>	<b>-100%</b>	
<b>Community Connections</b>						
Community Connections Expenditure						
Employee Costs	50,533	45,028	46,545	1,517	3%	
Other Expenses	98,880	94,939	77,807	(17,132)	-18%	Timing variance of works relating to community safety programmes.
Operating Projects	50,000	25,000	12,712	(12,288)	-49%	
<b>Community Connections Expenditure Total</b>	<b>199,413</b>	<b>164,967</b>	<b>137,064</b>	<b>(27,503)</b>	<b>-17%</b>	
Community Connections Indirect Costs						
Allocations	24,095	18,333	25,913	7,580	41%	
Library Occupancy Costs Allocations	746	693	3,314	2,621	378%	
<b>Community Connections Indirect Costs Total</b>	<b>24,841</b>	<b>19,026</b>	<b>29,227</b>	<b>10,201</b>	<b>54%</b>	
<b>Community Connections Total</b>	<b>224,254</b>	<b>183,993</b>	<b>166,291</b>	<b>(17,702)</b>	<b>-10%</b>	

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<b>Engineering Design Services</b>						
Engineering Design Services Revenue	(5,000)	(5,375)	(2,703)	2,672	-50%	
<b>Engineering Design Services Revenue Total</b>	<b>(6,000)</b>	<b>(5,375)</b>	<b>(2,703)</b>	<b>2,672</b>	<b>-50%</b>	
Engineering Design Services Expenditure						
Employee Costs	554,141	500,625	536,154	35,529	7%	
Other Employee Costs	39,213	35,850	76,201	40,311	112%	Unfavourable variance as a result of agency labour costs relating to vacant position within the section. This will be offset by the savings identified from the salaries budgeted for the same position.
Other Expenses	123,450	114,072	80,374	(33,698)	-30%	Favourable variance of \$16k on Asset Management - Data collection and \$13k building condition survey. Unfavourable variance of \$13k 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>830,711</b>	<b>872,853</b>	<b>42,142</b>	<b>5%</b>	
Engineering Design Services Indirect Costs						
Allocations	292,753	231,073	261,957	30,884	13%	
<b>Engineering Design Services Indirect Costs Total</b>	<b>292,753</b>	<b>231,073</b>	<b>261,957</b>	<b>30,884</b>	<b>13%</b>	
<b>Engineering Design Services Total</b>	<b>1,193,681</b>	<b>1,056,409</b>	<b>1,132,108</b>	<b>75,699</b>	<b>7%</b>	
<b>Bike Station Expenditure</b>						
Bike Station Expenditure						
Other Expenses	6,000	6,000	1,369	(4,631)	-77%	
<b>Bike Station Expenditure Total</b>	<b>6,000</b>	<b>6,000</b>	<b>1,369</b>	<b>(4,631)</b>	<b>-77%</b>	
<b>Bike Station Expenditure Total</b>	<b>6,000</b>	<b>6,000</b>	<b>1,369</b>	<b>(4,631)</b>	<b>-77%</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	627,830	590,810	(37,020)	-6%	
<b>Street Lighting Expenditure Total</b>	<b>756,000</b>	<b>627,830</b>	<b>590,810</b>	<b>(37,020)</b>	<b>-6%</b>	
<b>Street Lighting Total</b>	<b>731,500</b>	<b>627,830</b>	<b>590,810</b>	<b>(37,020)</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	123,056	136,417	13,361	11%	
<b>Bus Shelter Expenditure Total</b>	<b>134,241</b>	<b>123,056</b>	<b>136,417</b>	<b>13,361</b>	<b>11%</b>	
<b>Bus Shelter Total</b>	<b>70,241</b>	<b>81,806</b>	<b>86,378</b>	<b>4,572</b>	<b>6%</b>	
<b>Parking and Street Name Signs Expenditure</b>						
Parking and Street Name Signs Expenditure						
Other Expenses	90,000	74,750	63,553	(11,197)	-15%	
<b>Parking and Street Name Signs Expenditure Total</b>	<b>90,000</b>	<b>74,750</b>	<b>63,553</b>	<b>(11,197)</b>	<b>-15%</b>	
<b>Parking and Street Name Signs Expenditure Total</b>	<b>90,000</b>	<b>74,750</b>	<b>63,553</b>	<b>(11,197)</b>	<b>-15%</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	13,750	15,644	1,894	14%	
<b>Crossovers Expenditure Total</b>	<b>15,000</b>	<b>13,750</b>	<b>15,644</b>	<b>1,894</b>	<b>14%</b>	
<b>Crossovers Total</b>	<b>14,500</b>	<b>13,375</b>	<b>15,644</b>	<b>2,269</b>	<b>17%</b>	

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<b>Roads Linemarking Expenditure</b>						
Roads Linemarking Expenditure						
Other Expenses	68,000	62,337	63,326	989	2%	
<b>Roads Linemarking Expenditure Total</b>	<b>68,000</b>	<b>62,337</b>	<b>63,326</b>	<b>989</b>	<b>2%</b>	
<b>Roads Linemarking Expenditure Total</b>	<b>68,000</b>	<b>62,337</b>	<b>63,326</b>	<b>989</b>	<b>2%</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)	(14,000)	(10,466)	3,534	-25%	
<b>Environmental Services Revenue Total</b>	<b>(14,000)</b>	<b>(14,000)</b>	<b>(10,466)</b>	<b>3,534</b>	<b>-25%</b>	
Environmental Services Expenditure						
Employee Costs	90,279	80,300	83,818	3,518	4%	
Other Expenses	203,290	178,427	168,605	(9,822)	-6%	
<b>Environmental Services Expenditure Total</b>	<b>293,569</b>	<b>258,727</b>	<b>252,423</b>	<b>(6,304)</b>	<b>-2%</b>	
Environmental Services Indirect Costs						
Allocations	45,359	35,429	38,988	3,559	10%	
<b>Environmental Services Indirect Costs Total</b>	<b>45,359</b>	<b>35,429</b>	<b>38,988</b>	<b>3,559</b>	<b>10%</b>	
<b>Environmental Services Total</b>	<b>324,328</b>	<b>280,156</b>	<b>280,945</b>	<b>789</b>	<b>0%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Property Management Administration</b>						
Property Management Administration Revenue						
Revenue	(2,000)	(1,837)	(2,227)	(390)	21%	
<b>Property Management Administration Revenue Total</b>	<b>(2,000)</b>	<b>(1,837)</b>	<b>(2,227)</b>	<b>(390)</b>	<b>21%</b>	
Property Management Administration Expenditure						
Employee Costs	322,887	285,535	269,833	(15,702)	-5%	
Other Employee Costs	5,100	4,675	4,675	0	0%	
Other Expenses	17,000	17,000	24,559	7,559	44%	
<b>Property Management Administration Expenditure Total</b>	<b>344,987</b>	<b>307,210</b>	<b>299,067</b>	<b>(8,143)</b>	<b>-3%</b>	
Property Management Administration Indirect Costs						
Allocations	150,968	119,944	126,558	6,614	6%	
<b>Property Management Administration Indirect Costs Total</b>	<b>150,968</b>	<b>119,944</b>	<b>126,558</b>	<b>6,614</b>	<b>6%</b>	
<b>Property Management Administration Total</b>	<b>493,955</b>	<b>425,317</b>	<b>423,397</b>	<b>(1,920)</b>	<b>0%</b>	
<b>Civic Centre Building</b>						
Civic Centre Building Expenditure						
Building Maintenance	182,000	173,788	177,397	3,609	2%	
Ground Maintenance	52,050	45,120	31,601	(16,519)	-34%	Timing variance relating to utilities.
Other Expenses	654,302	585,473	438,027	(147,446)	-25%	
<b>Civic Centre Building Expenditure Total</b>	<b>888,352</b>	<b>807,361</b>	<b>647,026</b>	<b>(160,355)</b>	<b>-20%</b>	
Civic Centre Building Indirect Costs						
Allocations	(888,352)	(814,881)	(647,026)	167,855	-21%	
<b>Civic Centre Building Indirect Costs Total</b>	<b>(888,352)</b>	<b>(814,881)</b>	<b>(647,026)</b>	<b>167,855</b>	<b>-21%</b>	
<b>Civic Centre Building Total</b>	<b>0</b>	<b>(7,500)</b>	<b>(0)</b>	<b>7,500</b>	<b>-100%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Child Care Centres and Play Groups</b>						
Child Care Centres and Play Groups Revenue	(9,474)	(6,945)	(7,656)	(711)	10%	
<b>Child Care Centres and Play Groups Revenue Total</b>	<b>(9,474)</b>	<b>(6,945)</b>	<b>(7,656)</b>	<b>(711)</b>	<b>10%</b>	
Child Care Centres and Play Groups Expenditure						
Building Maintenance	7,150	7,150	39,343	32,193	450%	Storm damage works required at Early birds playgroup and general maintenance works at Mount Hawthorn playgroup.
Ground Maintenance	500	462	488	26	6%	
Other Expenses	47,359	43,417	43,570	153	0%	
<b>Child Care Centres and Play Groups Expenditure Total</b>	<b>55,009</b>	<b>51,029</b>	<b>83,401</b>	<b>32,372</b>	<b>63%</b>	
Child Care Centres and Play Groups Indirect Costs						
Allocations	2,441	2,244	2,244	0	0%	
<b>Child Care Centres and Play Groups Indirect Costs Total</b>	<b>2,441</b>	<b>2,244</b>	<b>2,244</b>	<b>0</b>	<b>0%</b>	
<b>Child Care Centres and Play Groups Total</b>	<b>47,976</b>	<b>46,328</b>	<b>77,989</b>	<b>31,661</b>	<b>68%</b>	
<b>Pre Schools and Kindergartens</b>						
Pre Schools and Kindergartens Revenue	(61,849)	(57,882)	(59,575)	(1,693)	3%	
<b>Pre Schools and Kindergartens Revenue Total</b>	<b>(61,849)</b>	<b>(57,882)</b>	<b>(59,575)</b>	<b>(1,693)</b>	<b>3%</b>	
Pre Schools and Kindergartens Expenditure						
Building Maintenance	2,725	2,725	4,131	1,406	52%	
Other Expenses	50,576	46,365	50,477	4,112	9%	
<b>Pre Schools and Kindergartens Expenditure Total</b>	<b>53,301</b>	<b>49,090</b>	<b>54,608</b>	<b>5,518</b>	<b>11%</b>	
Pre Schools and Kindergartens Indirect Costs						
Allocations	1,749	1,606	1,606	0	0%	
<b>Pre Schools and Kindergartens Indirect Costs Total</b>	<b>1,749</b>	<b>1,606</b>	<b>1,606</b>	<b>0</b>	<b>0%</b>	
<b>Pre Schools and Kindergartens Total</b>	<b>(6,759)</b>	<b>(7,186)</b>	<b>(5,361)</b>	<b>3,825</b>	<b>-53%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Community and Welfare Centres</b>						
Community and Welfare Centres Revenue						
Revenue	(43,730)	(32,788)	(47,016)	(14,228)	43%	
<b>Community and Welfare Centres Revenue Total</b>	<b>(43,730)</b>	<b>(32,788)</b>	<b>(47,016)</b>	<b>(14,228)</b>	<b>43%</b>	
Community and Welfare Centres Expenditure						
Building Maintenance	31,050	31,050	41,230	10,180	33%	
Ground Maintenance	8,350	7,656	1,501	(6,155)	-80%	
Other Expenses	176,281	161,746	160,582	(1,164)	-1%	
<b>Community and Welfare Centres Expenditure Total</b>	<b>215,681</b>	<b>200,452</b>	<b>203,312</b>	<b>2,860</b>	<b>1%</b>	
Community and Welfare Centres Indirect Costs						
Allocations	7,677	7,040	7,040	0	0%	
<b>Community and Welfare Centres Indirect Costs Total</b>	<b>7,677</b>	<b>7,040</b>	<b>7,040</b>	<b>0</b>	<b>0%</b>	
<b>Community and Welfare Centres Total</b>	<b>179,628</b>	<b>174,704</b>	<b>163,336</b>	<b>(11,368)</b>	<b>-7%</b>	
<b>Department of Sports and Recreation Building</b>						
Dept of Sports and Recreation Building Revenue						
Revenue	(823,580)	(734,941)	(763,111)	(28,170)	4%	
<b>Dept of Sports and Recreation Building Revenue Total</b>	<b>(823,580)</b>	<b>(734,941)</b>	<b>(763,111)</b>	<b>(28,170)</b>	<b>4%</b>	
Dept of Sports and Recreation Building Expenditure						
Building Maintenance	97,000	95,337	71,684	(23,653)	-25%	
Ground Maintenance	8,250	7,557	146	(7,411)	-98%	
Other Expenses	887,536	853,456	844,819	(8,637)	-1%	
<b>Dept of Sports and Recreation Building Expenditure Total</b>	<b>992,786</b>	<b>956,350</b>	<b>916,650</b>	<b>(39,700)</b>	<b>-4%</b>	
Dept of Sports and Recreation Building Indirect Costs						
Allocations	12,811	11,748	11,748	0	0%	
<b>Dept of Sports and Recreation Building Indirect Costs Total</b>	<b>12,811</b>	<b>11,748</b>	<b>11,748</b>	<b>0</b>	<b>0%</b>	
<b>Department of Sports and Recreation Building Total</b>	<b>182,017</b>	<b>233,157</b>	<b>165,286</b>	<b>(67,871)</b>	<b>-29%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>nlb Stadium</b>						
nlb Stadium Revenue						
Revenue	(27,847)	(27,847)	(27,847)	(0)	0%	
<b>nlb Stadium Revenue Total</b>	<b>(27,847)</b>	<b>(27,847)</b>	<b>(27,847)</b>	<b>(0)</b>	<b>0%</b>	
nlb Stadium Expenditure						
Other Expenses	2,028,810	1,859,741	1,859,743	2	0%	
<b>nlb Stadium Expenditure Total</b>	<b>2,028,810</b>	<b>1,859,741</b>	<b>1,859,743</b>	<b>2</b>	<b>0%</b>	
<b>nlb Stadium Total</b>	<b>2,000,963</b>	<b>1,831,894</b>	<b>1,831,895</b>	<b>1</b>	<b>0%</b>	
<b>Leederville Oval</b>						
Leederville Oval Revenue						
Revenue	(156,639)	(143,971)	(109,881)	34,090	-24%	Journal needs to be prepared as variable outgoing revenue is received after deducting expenditure.
<b>Leederville Oval Revenue Total</b>	<b>(156,639)</b>	<b>(143,971)</b>	<b>(109,881)</b>	<b>34,090</b>	<b>-24%</b>	
Leederville Oval Expenditure						
Building Maintenance	19,700	19,300	18,813	(487)	-3%	
Ground Maintenance	100,000	91,663	79,560	(12,103)	-13%	
Other Expenses	456,577	419,990	427,014	7,024	2%	
<b>Leederville Oval Expenditure Total</b>	<b>576,277</b>	<b>530,953</b>	<b>525,387</b>	<b>(5,566)</b>	<b>-1%</b>	
Leederville Oval Indirect Costs						
Allocations	13,365	12,254	12,254	0	0%	
<b>Leederville Oval Indirect Costs Total</b>	<b>13,365</b>	<b>12,254</b>	<b>12,254</b>	<b>0</b>	<b>0%</b>	
<b>Leederville Oval Total</b>	<b>433,003</b>	<b>399,236</b>	<b>427,760</b>	<b>28,524</b>	<b>7%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Loftus Centre</b>						
Loftus Centre Revenue						
Revenue	(614,302)	(381,017)	(509,119)	(128,102)	34%	Favourable variance as payment of deferred loan repayments have commenced.
<b>Loftus Centre Revenue Total</b>	<b>(614,302)</b>	<b>(381,017)</b>	<b>(509,119)</b>	<b>(128,102)</b>	<b>34%</b>	
Loftus Centre Expenditure						
Building Maintenance	227,500	211,288	137,486	(73,802)	-35%	Favourable variance as no major works were required, possible savings.
Ground Maintenance	41,450	38,820	28,823	(9,997)	-26%	
Other Expenses	746,658	681,330	664,418	(16,912)	-2%	
<b>Loftus Centre Expenditure Total</b>	<b>1,015,608</b>	<b>931,438</b>	<b>830,727</b>	<b>(100,711)</b>	<b>-11%</b>	
Loftus Centre Indirect Costs						
Allocations	24,424	22,396	22,396	0	0%	
<b>Loftus Centre Indirect Costs Total</b>	<b>24,424</b>	<b>22,396</b>	<b>22,396</b>	<b>0</b>	<b>0%</b>	
<b>Loftus Centre Total</b>	<b>425,730</b>	<b>572,817</b>	<b>344,004</b>	<b>(228,813)</b>	<b>-40%</b>	
<b>Public Halls</b>						
Public Halls Revenue						
Revenue	(215,659)	(185,669)	(154,279)	31,390	-17%	
<b>Public Halls Revenue Total</b>	<b>(215,659)</b>	<b>(185,669)</b>	<b>(154,279)</b>	<b>31,390</b>	<b>-17%</b>	
Public Halls Expenditure						
Building Maintenance	192,000	185,328	185,314	(14)	0%	
Ground Maintenance	22,500	22,500	17,604	(4,896)	-22%	
Other Expenses	275,060	252,272	266,106	13,834	5%	
<b>Public Halls Expenditure Total</b>	<b>489,560</b>	<b>460,100</b>	<b>469,024</b>	<b>8,924</b>	<b>2%</b>	
Public Halls Indirect Costs						
Allocations	6,438	5,896	5,896	0	0%	
<b>Public Halls Indirect Costs Total</b>	<b>6,438</b>	<b>5,896</b>	<b>5,896</b>	<b>0</b>	<b>0%</b>	
<b>Public Halls Total</b>	<b>280,339</b>	<b>280,327</b>	<b>320,641</b>	<b>40,314</b>	<b>14%</b>	

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	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Reserves Pavilions and Facilities</b>						
Reserves Pavilions and Facilities Revenue						
Revenue	(25,872)	(22,258)	(17,503)	4,755	-21%	
<b>Reserves Pavilions and Facilities Revenue Total</b>	<b>(25,872)</b>	<b>(22,258)</b>	<b>(17,503)</b>	<b>4,755</b>	<b>-21%</b>	
Reserves Pavilions and Facilities Expenditure						
Building Maintenance	390,901	372,843	331,193	(41,650)	-11%	Favourable variance, no major maintenance yet required.
Ground Maintenance	3,500	3,000	0	(3,000)	-100%	
Other Expenses	317,639	289,711	289,570	859	0%	
<b>Reserves Pavilions and Facilities Expenditure Total</b>	<b>712,040</b>	<b>664,554</b>	<b>620,763</b>	<b>(43,791)</b>	<b>-7%</b>	
Reserves Pavilions and Facilities Indirect Costs						
Allocations	6,501	5,951	5,951	0	0%	
<b>Reserves Pavilions and Facilities Indirect Costs Total</b>	<b>6,501</b>	<b>5,951</b>	<b>5,951</b>	<b>0</b>	<b>0%</b>	
<b>Reserves Pavilions and Facilities Total</b>	<b>692,669</b>	<b>648,247</b>	<b>609,211</b>	<b>(99,036)</b>	<b>-6%</b>	
<b>Sporting Clubs Buildings</b>						
Sporting Clubs Buildings Expenditure						
Ground Maintenance	2,000	2,000	0	(2,000)	-100%	
Other Expenses	744,094	682,101	694,687	12,586	2%	
<b>Sporting Clubs Buildings Expenditure Total</b>	<b>963,284</b>	<b>853,258</b>	<b>854,555</b>	<b>1,297</b>	<b>0%</b>	
Sporting Clubs Buildings Indirect Costs						
Allocations	31,149	28,545	28,545	0	0%	
<b>Sporting Clubs Buildings Indirect Costs Total</b>	<b>31,149</b>	<b>28,545</b>	<b>28,545</b>	<b>0</b>	<b>0%</b>	
<b>Sporting Clubs Buildings Total</b>	<b>872,161</b>	<b>776,029</b>	<b>765,123</b>	<b>(10,906)</b>	<b>-1%</b>	

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<b>Parks and Reserves Administration</b>						
Parks and Reserves Administration Revenue	(3,200)	(2,937)	(3,153)	(216)	7%	
<b>Parks and Reserves Administration Revenue Total</b>	<b>(3,200)</b>	<b>(2,937)</b>	<b>(3,153)</b>	<b>(216)</b>	<b>7%</b>	
Parks and Reserves Administration Expenditure						
Employee Costs	1,047,503	912,031	937,980	25,949	3%	
Other Employee Costs	72,825	66,770	67,697	927	1%	
Other Expenses	198,654	182,092	149,993	(32,099)	-18%	\$15k favourable variance on consultants and other variances that are individually immaterial.
<b>Parks and Reserves Administration Expenditure Total</b>	<b>1,318,982</b>	<b>1,160,893</b>	<b>1,155,670</b>	<b>(5,223)</b>	<b>0%</b>	
Parks and Reserves Administration Indirect Costs						
Allocations	1,478,907	1,164,314	1,273,507	109,193	9%	
On Costs Recovery	(1,497,018)	(1,372,261)	(1,062,172)	310,089	-23%	
<b>Parks and Reserves Administration Indirect Costs Total</b>	<b>(18,111)</b>	<b>(207,947)</b>	<b>211,334</b>	<b>419,281</b>	<b>-202%</b>	
<b>Parks and Reserves Administration Total</b>	<b>1,297,671</b>	<b>950,009</b>	<b>1,363,852</b>	<b>413,843</b>	<b>44%</b>	
<b>Parks and Reserves</b>						
Parks and Reserves Revenue						
Revenue	(9,300)	(9,301)	(49,993)	(40,692)	438%	Favourable variance, ground hire revenue higher than anticipated.
<b>Parks and Reserves Revenue Total</b>	<b>(9,300)</b>	<b>(9,301)</b>	<b>(49,993)</b>	<b>(40,692)</b>	<b>438%</b>	
Parks and Reserves Expenditure						
<b>Parks and Reserves Expenditure Total</b>	<b>2,773,893</b>	<b>2,542,899</b>	<b>2,391,177</b>	<b>(151,662)</b>	<b>-6%</b>	
Parks and Reserves Indirect Costs						
Allocations	364	330	330	0	0%	
<b>Parks and Reserves Indirect Costs Total</b>	<b>364</b>	<b>330</b>	<b>330</b>	<b>0</b>	<b>0%</b>	
<b>Parks and Reserves Total</b>	<b>2,764,367</b>	<b>2,533,868</b>	<b>2,341,514</b>	<b>(192,354)</b>	<b>-8%</b>	

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<b>Sporting Grounds</b>						
Sporting Grounds Revenue						
Revenue	(14,680)	(9,785)	(38,600)	(28,815)	294%	Favourable variance, reserves and ground hire revenue higher than anticipated.
<b>Sporting Grounds Revenue Total</b>	<b>(14,680)</b>	<b>(9,785)</b>	<b>(38,600)</b>	<b>(28,815)</b>	<b>294%</b>	
Sporting Grounds Expenditure						
<b>Sporting Grounds Expenditure Total</b>	<b>1,712,703</b>	<b>1,572,561</b>	<b>1,541,521</b>	<b>(31,040)</b>	<b>-2%</b>	
<b>Sporting Grounds Total</b>	<b>1,698,023</b>	<b>1,562,776</b>	<b>1,502,921</b>	<b>(55,655)</b>	<b>-4%</b>	
<b>Road Reserves Expenditure</b>						
Road Reserves Expenditure						
Ground Maintenance	328,005	300,681	306,771	6,090	2%	
Other Expenses	10,700	8,025	15,187	7,162	89%	
<b>Road Reserves Expenditure Total</b>	<b>338,705</b>	<b>308,706</b>	<b>321,958</b>	<b>13,252</b>	<b>4%</b>	
<b>Road Reserves Expenditure Total</b>	<b>338,705</b>	<b>308,706</b>	<b>321,958</b>	<b>13,252</b>	<b>4%</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	1,415,187	1,418,444	3,257	0%	
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>1,437,187</b>	<b>1,431,216</b>	<b>(5,971)</b>	<b>0%</b>	
<b>Parks Other Total</b>	<b>1,259,025</b>	<b>1,217,762</b>	<b>1,213,791</b>	<b>(3,971)</b>	<b>0%</b>	

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



	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Processable Waste Collection</b>						
Processable Waste Collection Revenue						
Revenue	(314,450)	(312,142)	(291,730)	20,412	-7%	
<b>Processable Waste Collection Revenue Total</b>	<b>(314,450)</b>	<b>(312,142)</b>	<b>(291,730)</b>	<b>20,412</b>	<b>-7%</b>	
Processable Waste Collection Expenditure						
Employee Costs	992,177	877,536	927,841	50,305	6%	
Other Expenses	3,906,901	3,367,726	3,342,645	(25,081)	-1%	
Operating Projects	80,000	73,200	751	(72,449)	-99%	Timing variance relating to FOGO marketing campaign which is carried forward.
<b>Processable Waste Collection Expenditure Total</b>	<b>5,036,506</b>	<b>4,371,108</b>	<b>4,306,437</b>	<b>(64,671)</b>	<b>-1%</b>	
Processable Waste Collection Indirect Costs						
Allocations	873,896	716,736	746,425	29,689	4%	
On Costs Recovery	(876,250)	(803,231)	(635,345)	167,886	-21%	
<b>Processable Waste Collection Indirect Costs Total</b>	<b>(2,354)</b>	<b>(86,495)</b>	<b>111,080</b>	<b>197,575</b>	<b>-228%</b>	
<b>Processable Waste Collection Total</b>	<b>4,719,702</b>	<b>3,972,471</b>	<b>4,125,787</b>	<b>153,316</b>	<b>4%</b>	
<b>Other Waste Services</b>						
Other Waste Services Revenue						
Revenue	(15,000)	(12,491)	(14,562)	(2,071)	17%	
<b>Other Waste Services Revenue Total</b>	<b>(15,000)</b>	<b>(12,491)</b>	<b>(14,562)</b>	<b>(2,071)</b>	<b>17%</b>	
Other Waste Services Expenditure						
Other Expenses	512,992	436,822	359,263	(77,559)	-18%	Favourable variance on general maintenance.
Household Hazardous Waste Collection Day	3,900	3,615	2,439	(1,176)	-33%	
<b>Other Waste Services Expenditure Total</b>	<b>516,892</b>	<b>440,437</b>	<b>361,702</b>	<b>(78,735)</b>	<b>-18%</b>	
<b>Recycling Revenue Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Recycling Expenditure</b>	<b>965,000</b>	<b>741,776</b>	<b>658,728</b>	<b>(83,048)</b>	<b>-11%</b>	\$47k timing variance on recycling collection and \$22k on maintenance.
<b>Recycling Expenditure Total</b>	<b>965,000</b>	<b>741,776</b>	<b>658,728</b>	<b>(83,048)</b>	<b>-11%</b>	

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



	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Public Works Overhead</b>						
Public Works Overhead Revenue						
Revenue	(61,700)	(34,164)	(52,551)	(18,387)	54%	
<b>Public Works Overhead Revenue Total</b>	<b>(61,700)</b>	<b>(34,164)</b>	<b>(52,551)</b>	<b>(18,387)</b>	<b>54%</b>	
Public Works Overhead Expenditure						
Employee Costs	438,017	386,225	381,942	(4,283)	-1%	
Other Employee Costs	45,059	41,305	24,348	(16,557)	-41%	
Other Expenses	58,850	53,444	56,183	2,739	5%	
<b>Public Works Overhead Expenditure Total</b>	<b>541,926</b>	<b>480,974</b>	<b>462,473</b>	<b>(18,501)</b>	<b>-4%</b>	
Public Works Overhead Indirect Costs						
Allocations	639,898	527,040	547,135	20,095	4%	
On Costs Recovery	(191,782)	(175,802)	(419,098)	(243,296)	138%	
<b>Public Works Overhead Indirect Costs Total</b>	<b>448,116</b>	<b>351,238</b>	<b>128,038</b>	<b>(223,200)</b>	<b>-64%</b>	
<b>Public Works Overhead Total</b>	<b>928,342</b>	<b>798,048</b>	<b>537,959</b>	<b>(260,089)</b>	<b>-33%</b>	
<b>Plant Operating</b>						
Other Expenses	1,856,692	1,701,954	1,584,206	(117,748)	-7%	
Plant and Equipment - Revaluation Decrem	0	0	0	0		
<b>Plant Operating Expenditure Total</b>	<b>1,856,692</b>	<b>1,701,954</b>	<b>1,584,206</b>	<b>(117,748)</b>	<b>-7%</b>	
Plant Operating Indirect Costs						
Allocations	(1,102,377)	(1,018,104)	(1,218,322)	(200,218)	20%	
<b>Plant Operating Indirect Costs Total</b>	<b>(1,102,377)</b>	<b>(1,018,104)</b>	<b>(1,218,322)</b>	<b>(200,218)</b>	<b>20%</b>	
<b>Plant Operating Total</b>	<b>754,315</b>	<b>683,850</b>	<b>365,884</b>	<b>(317,566)</b>	<b>-46%</b>	
<b>Recoverable Works</b>						
Recoverable Works Revenue						
Revenue	(12,309)	(11,286)	(18,756)	(7,470)	66%	
<b>Recoverable Works Revenue Total</b>	<b>(12,309)</b>	<b>(11,286)</b>	<b>(18,756)</b>	<b>(7,470)</b>	<b>66%</b>	
Recoverable Works Expenditure						
Other Expenses	12,309	11,286	19,979	8,693	77%	
<b>Recoverable Works Expenditure Total</b>	<b>12,309</b>	<b>11,286</b>	<b>19,979</b>	<b>8,693</b>	<b>77%</b>	
<b>Recoverable Works Total</b>	<b>0</b>	<b>0</b>	<b>1,223</b>	<b>1,223</b>	<b>100%</b>	

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



	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Drainage Expenditure</b>						
Other Expenses	376,443	305,732	326,309	20,577	7%	
<b>Drainage Expenditure Total</b>	<b>376,443</b>	<b>305,732</b>	<b>326,309</b>	<b>20,577</b>	<b>7%</b>	
<b>Drainage Expenditure Total</b>	<b>376,443</b>	<b>305,732</b>	<b>326,309</b>	<b>20,577</b>	<b>7%</b>	
<b>Footpaths/Cycleways Expenditure</b>						
Other Expenses	1,049,151	962,501	1,016,347	53,846	6%	
<b>Footpaths/Cycleways Expenditure Total</b>	<b>1,049,151</b>	<b>962,501</b>	<b>1,016,347</b>	<b>53,846</b>	<b>6%</b>	
<b>Leaderville 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	260,605	244,334	(16,271)	-6%	
<b>Rights of Way Expenditure Total</b>	<b>284,292</b>	<b>260,605</b>	<b>244,334</b>	<b>(16,271)</b>	<b>-6%</b>	
<b>Rights of Way Expenditure Total</b>	<b>284,292</b>	<b>260,605</b>	<b>244,334</b>	<b>(16,271)</b>	<b>-6%</b>	
<b>Roads Expenditure</b>						
Other Expenses	3,199,876	2,934,333	2,968,320	33,987	1%	
<b>Roads Expenditure Total</b>	<b>3,199,876</b>	<b>2,934,333</b>	<b>2,968,320</b>	<b>33,987</b>	<b>1%</b>	
<b>Roads Expenditure Total</b>	<b>3,199,876</b>	<b>2,934,333</b>	<b>2,968,320</b>	<b>33,987</b>	<b>1%</b>	
<b>Street Cleaning Expenditure</b>						
Street Cleaning Expenditure						
Other Expenses	1,303,615	1,163,491	1,017,197	(146,294)	-13%	Timing variance relating to maintenance works.
<b>Street Cleaning Expenditure Total</b>	<b>1,303,615</b>	<b>1,163,491</b>	<b>1,017,197</b>	<b>(146,294)</b>	<b>-13%</b>	
<b>Street Cleaning Expenditure Total</b>	<b>1,303,615</b>	<b>1,163,491</b>	<b>1,017,197</b>	<b>(146,294)</b>	<b>-13%</b>	

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



	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Traffic Control for Roadworks Expenditure</b>						
Traffic Control for Roadworks Expenditure						
Other Expenses	85,000	78,776	77,717	(1,059)	-1%	
<b>Traffic Control for Roadworks Expenditure Total</b>	<b>85,000</b>	<b>78,776</b>	<b>77,717</b>	<b>(1,059)</b>	<b>-1%</b>	
<b>Roadwork Signs and Barricades Expenditure Total</b>	<b>2,000</b>	<b>1,670</b>	<b>3,486</b>	<b>1,816</b>	<b>109%</b>	
<b>Sump Expenditure</b>						
Sump Expenditure						
Other Expenses	500	500	682	182	36%	
<b>Sump Expenditure Total</b>	<b>500</b>	<b>500</b>	<b>682</b>	<b>182</b>	<b>36%</b>	
<b>Sump Expenditure Total</b>	<b>500</b>	<b>500</b>	<b>682</b>	<b>182</b>	<b>36%</b>	
<b>Works Depot Revenue</b>						
Works Depot Revenue						
Revenue	(1,259)	(1,155)	(896)	259	-22%	
<b>Works Depot Revenue Total</b>	<b>(1,259)</b>	<b>(1,155)</b>	<b>(896)</b>	<b>259</b>	<b>-22%</b>	
<b>Works Depot Revenue Total</b>	<b>(1,259)</b>	<b>(1,155)</b>	<b>(896)</b>	<b>259</b>	<b>-22%</b>	

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

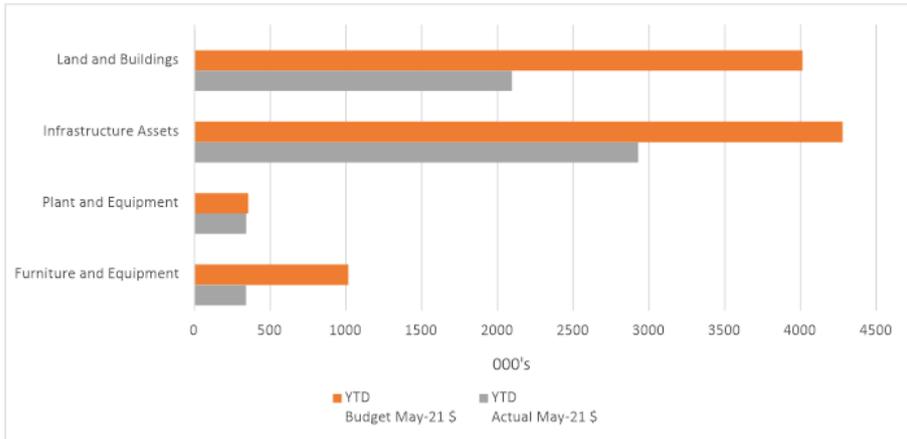


	Current Budget 2020/21 \$	YTD Budget 31/05/2021 \$	YTD Actual 31/05/2021 \$	YTD Variance \$	Variance %	Variance Commentary
<b>Works Depot</b>						
Works Depot Expenditure						
Employee Costs	183,986	163,718	157,919	(5,799)	-4%	
Other Employee Costs	2,500	2,288	994	(1,294)	-57%	
Other Expenses	9,750	8,943	2,972	(5,971)	-67%	
<b>Works Depot Expenditure Total</b>	<b>196,236</b>	<b>174,949</b>	<b>161,885</b>	<b>(13,064)</b>	<b>-7%</b>	
Works Depot Indirect Costs						
Allocations	(199,441)	(153,644)	(160,989)	(7,345)	5%	
<b>Works Depot Indirect Costs Total</b>	<b>(199,441)</b>	<b>(153,644)</b>	<b>(160,989)</b>	<b>(7,345)</b>	<b>5%</b>	
<b>Works Depot Total</b>	<b>(3,205)</b>	<b>21,305</b>	<b>896</b>	<b>(20,409)</b>	<b>-96%</b>	
<b>Depot Building</b>						
Depot Occupancy Costs						
Building Maintenance	90,000	86,625	110,672	24,047	28%	Timing variance relating to maintenance works.
<b>Depot Occupancy Costs Total</b>	<b>329,068</b>	<b>308,557</b>	<b>330,473</b>	<b>21,916</b>	<b>7%</b>	
Depot Indirect Costs						
Allocations	(329,068)	(308,557)	(330,473)	(21,916)	7%	
<b>Depot Indirect Costs Total</b>	<b>(329,068)</b>	<b>(308,557)</b>	<b>(330,473)</b>	<b>(21,916)</b>	<b>7%</b>	
<b>Depot Building Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Net Operating</b>	<b>6,612,128</b>	<b>3,153,335</b>	<b>(1,311,911)</b>	<b>(4,445,246)</b>	<b>-142%</b>	

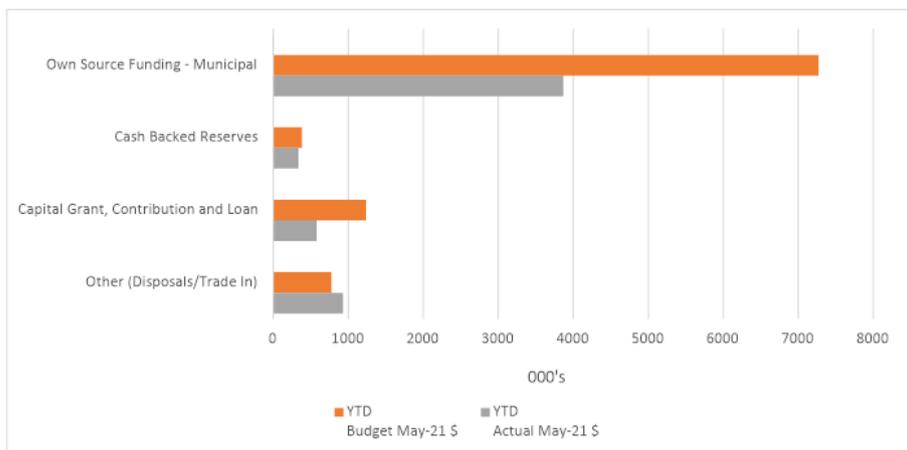
CITY OF VINCENT  
 NOTE 5 - CAPITAL WORKS SCHEDULE 2020/21  
 AS AT 31 MAY 2021



CAPITAL EXPENDITURE	Revised Budget 2020/21	YTD Budget May-21	YTD Actual May-21	YTD Variance	Variance
	\$	\$	\$	\$	%
Land and Buildings	5,776,604	4,013,034	2,095,557	(1,917,477)	-48%
Infrastructure Assets	6,112,230	4,277,874	2,929,417	(1,348,457)	-32%
Plant and Equipment	432,002	355,192	342,046	(13,146)	-4%
Furniture and Equipment	1,272,100	1,015,850	340,589	(675,261)	-66%
<b>Total</b>	<b>13,592,936</b>	<b>9,661,950</b>	<b>5,707,609</b>	<b>(3,954,341)</b>	<b>-41%</b>



FUNDING	Revised Budget 2020/21	YTD Budget May-21	YTD Actual May-21	YTD Variance	Variance
	\$	\$	\$	\$	%
Own Source Funding - Municipal	7,749,603	7,272,800	3,867,053	(3,405,747)	-47%
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>13,592,936</b>	<b>9,661,950</b>	<b>5,707,609</b>	<b>(3,954,341)</b>	<b>-41%</b>



CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2020/21  
AS AT 31 MAY 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	250,000	250,000	0	(250,000)	-100%	142,170	Works to commence in August 2021, funds to be carried forward.
<b>BEATTY PARK LEISURE CENTRE</b>							
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	3,377,570	2,000,000	1,378,219	(621,781)	-31%	1,193,847	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	100,000	0	(100,000)	-100%	83,925	In planning stage, \$165k to be carried forward to FY 21-22.
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand	450,000	300,000	0	(300,000)	-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	95,152	(74,848)	-44%	22,424	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	141,889	(11)	0%	0	Works completed.
<b>DEPARTMENT OF SPORTS AND RECREATION</b>							
DLGSC renewal/upgrade-Lease obligation	198,000	80,000	92,708	32,708	55%	81,152	Budget carry forward to FY 21-22.
<b>MISCELLANEOUS</b>							
Solar Photovoltaic Panel System Installation - Mt Hawthorn Community Centre	8,900	8,900	338	(8,564)	-98%	0	Budget carry forward to FY 21-22.
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	-	-	1,100	1,100	100%	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	198,790	8,790	4%	547	Works completed - awaiting invoices.
Roofing Renewal-Loton Park Tennis Club Room	180,000	180,000	1,800	(178,401)	-99%	178,890	Budget carry forward to FY 21-22.
Air Conditioning & HVAC Renewal - Belgravia Leisure Centre	50,000	50,000	3,323	(46,677)	-93%	2,454	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>5,776,604</b>	<b>4,013,034</b>	<b>2,095,557</b>	<b>(1,917,477)</b>	<b>-48%</b>	<b>1,561,319</b>	

CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2020/21  
AS AT 31 MAY 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, Loftus - Charles St Rd Rehabilitation	10,000	10,000	10,659	659	7%	0	Works completed.
Eton St - Gill St to Hobart St	61,029	61,029	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	111,659	3,659	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	69,500	69,500	40,702	(28,798)	-41%	1,620	Works completed with possible savings.
Lake St-Stuart St to Brisbane St	94,500	94,500	107,287	12,787	14%	3,441	Works completed.
Cantle St-Lord St to West Parade	74,500	74,500	55,900	(18,600)	-25%	469	Works completed with possible savings.
Chapman St-Lord St to West Parade	89,000	89,000	70,712	(18,288)	-21%	3,951	Works completed with possible savings.
Thorley St-Brewer St to Edward St	52,000	52,000	31,328	(20,672)	-40%	340	Works completed with possible savings.
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	62,000	62,000	70,375	8,375	14%	119	Works completed.
Kalgoorlie St-Berryman St to Scarborough Beach Rd	69,259	69,259	69,259	0	0%	0	Works completed.
Ellesmere St-Matlock St to Flinders St	77,000	77,000	79,707	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	35,345	(52,655)	-60%	44,190	Works in progress.
Kadina St-Pennant St to Bourke St	5,000	5,000	1,721	(3,279)	-66%	0	Works completed.
Howlett 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 Loftus St	1,800	1,800	840	(960)	-53%	0	Works completed.
Cleaver St-Newcastle St to Old Aberdeen Place	88,950	88,950	33,903	(55,047)	-62%	82,855	Project completed, incorrect account use, to be journalled in June 2021.
Ellesmere St - Flinders St to Shakespeare St	148,839	148,839	0	(148,839)	-100%	68,915	Works to be completed by June 2021 with possible savings.
Berryman St - The Boulevard to Kalgoorlie St	56,181	56,181	20,785	(35,396)	-63%	0	Works to be completed by June 2021 with possible savings.
The Boulevard - Berryman St to Larne	53,090	53,090	32,309	(20,781)	-39%	2,097	Works in progress.
Bruce Street - Leicester Street to Oxford St	137,600	90,000	48,613	(41,387)	-46%	43,462	Works to be completed by June 2021 with possible savings.
Leicester Street - Richmond to Bourke St	105,280	70,000	32,796	(37,234)	-53%	24,043	Works to be completed by June 2021 with possible savings.
<b>ROAD TO RECOVERY</b>							
Sasse Avenue-Purslowe St to Anzac Rd	212,190	212,190	206,462	(5,698)	-3%	320	Works completed.
The Avenue-Vincent Street to Car Park	47,700	47,700	47,689	(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	1,105	1,105	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 31 MAY 2021

Description	Revised Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment (PG) Balance	Variance Commentary
<b>BLACK SPOT PROGRAM</b>							
Vincent - Fitzgerald St to Chelmsford Rd	72,800	0	56,453	56,453	100%	1,000	Works completed.
Intersection of Brady and Milton St, Mt Hawthorn	45,000	25,000	53,514	28,514	114%	4,169	Increased scope and service relocation.
Intersection of Bulwer and Stirling St, Perth	100,000	65,000	4,040	(60,960)	-94%	0	\$95k budget carry forward to FY 21-22.
Intersection of Green, Tyler & Merredin St, Mt Hawthorn/Joondanna	30,000	25,000	3,620	(21,380)	-86%	0	\$30k budget carry forward to FY 21-22.
Intersection of Beaufort and Harold Streets, Highgate	2,820	(13,590)	2,820	16,410	-121%	0	Works cancelled, to be deferred for two years.
Intersection of Loftus and Vincent Streets, West Perth/Leederville	250,000	180,000	4,730	(175,270)	-97%	0	\$245k budget carry forward to FY 21-22.
Intersection of Fitzgerald Street & Raglan Road, North Perth	6,620	(6,190)	6,620	15,810	-172%	0	Works cancelled.
Minor Traffic Management Improvement Program	80,000	65,000	54,340	(10,660)	-16%	15,133	Works in progress, to be completed by June 2021.
<b>STREETSCAPE IMPROVEMENTS</b>							
Minor streetscape improvements	30,000	27,500	17,645	(9,855)	-36%	4,165	Works in progress.
Streetscape Improvements-Cleaver St	50,000	0	80,414	80,414	100%	3,579	Project completed, incorrect account use, to be journalled in June 2021.
Streetscape Improvements-Angove St and Fitzgerald St	10,000	0	0	0	0%	8,420	Budget carry forward to FY 21-22.
North Perth Public Open Space	3,000	3,000	0	(3,000)	-100%	0	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	141,606	(2,194)	-2%	2,258	Works completed.
Smith St-Bulwer St to Lincoln St	107,500	107,500	67,821	(39,679)	-37%	2,990	Works completed with savings.
Brisbane St-Bulwer St to Stirling St	120,900	120,900	93,721	(27,179)	-22%	0	Works completed with savings.
<b>RIGHTS OF WAY</b>							
Annual review based upon the most recent condition assessment survey	80,000	0	48,606	48,606	100%	5,815	Works in progress.
<b>SLAB FOOTPATH PROGRAMME</b>							
Golding St-Newcastle St to Old Aberdeen St	38,180	38,180	34,842	(3,338)	-9%	3,500	Works scheduled.
Brisbane Trc (North)-Lake St to Brisbane Plc	27,620	27,620	1,272	(26,348)	-95%	0	Works to be completed by June 2021.
Brisbane Trc (South)-Lake St to Brisbane Plc	26,761	26,761	0	(26,761)	-100%	0	Works to be completed by June 2021.
Lake St-Brisbane Trc to Robinson Avenue	5,603	5,603	2,811	(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	3,868	515	15%	0	Works completed.
Caversham St-Claisebrook Rd to Cul-de-sac	12,669	12,669	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%	600	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	5,061	(439)	-7%	0	Works completed.
London St-Intersection of Scarborough Beach Road	60,104	60,104	0	(60,104)	-100%	0	To be spent next year once child care building is completed. To be carry forward in September review.

CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2020/21  
AS AT 31 MAY 2021

Description	Revised Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment (PG) Balance	Variance Commentary
<b>BICYCLE NETWORK</b>							
Florence/Strathcona/Golding Safe Active Street	300,000	0	97,211	97,211	100%	144,802	Works to be completed by June 2021.
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	Project withdrawn, Dept of Transport contribution refunded.
<b>DRAINAGE</b>							
Britannia Reserve Main Drain Renewal stage 1&2	80,000	0	0	0	0%	16,364	\$83k budget carry forward to FY 21-22.
Minor drainage improvement program	50,000	0	0	0	0%	4,080	Transfer \$10k exp from Cleaver as drainage works were done.
Gully Soak-well program	60,000	0	21,882	21,882	100%	2,145	Works in progress with possible savings.
<b>CAR PARK DEVELOPMENT</b>							
Car Parking Upgrade-Melrose St angled parking	75,000	0	69,625	69,625	100%	700	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%	640	Project scheduled.
Depot - Car park lighting Renewal	60,000	60,000	32,979	(27,021)	-45%	32,356	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	21,791	(8,209)	-27%	2,170	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	2,308	(7,692)	-77%	0	Project at design stage.
Greening Plan-Hawthorn Street	10,000	10,000	4,153	(5,847)	-58%	0	Project at design stage.
Greening Plan-Little Walcott Street	5,000	5,000	10,399	5,399	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%	-	Timing variance, works completed.
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	12,818	(7,182)	-36%	4,081	Works to be completed by June 2021.
Litis Stadium & Britannia Res End of Le	120,000	40,000	57,953	17,953	45%	121,475	Works to be completed by June 2021.
Braithwaite Park - Rope Bridge	14,250	14,250	14,250	0	0%	0	Works completed.
Greening Plan - Coogee St Car Park	30,000	20,000	18,479	(1,521)	-8%	4,550	Works to be scheduled.
Greening Plan - Russell Avenue	15,000	15,000	1,142	(13,858)	-92%	0	Works to be scheduled.
Greening Plan - Howlett Street	15,000	15,000	0	(15,000)	-100%	1,430	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	45,000	40,381	(4,619)	-10%	0	Works completed.
Kyilla Park - replace irrigation subicline	15,000	15,000	0	(15,000)	-100%	0	Works to be scheduled.
Auckland/Hobart Street Reserve - replace irrigation	50,000	50,000	7,219	(42,781)	-86%	0	Works in progress.

CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2020/21  
AS AT 31 MAY 2021

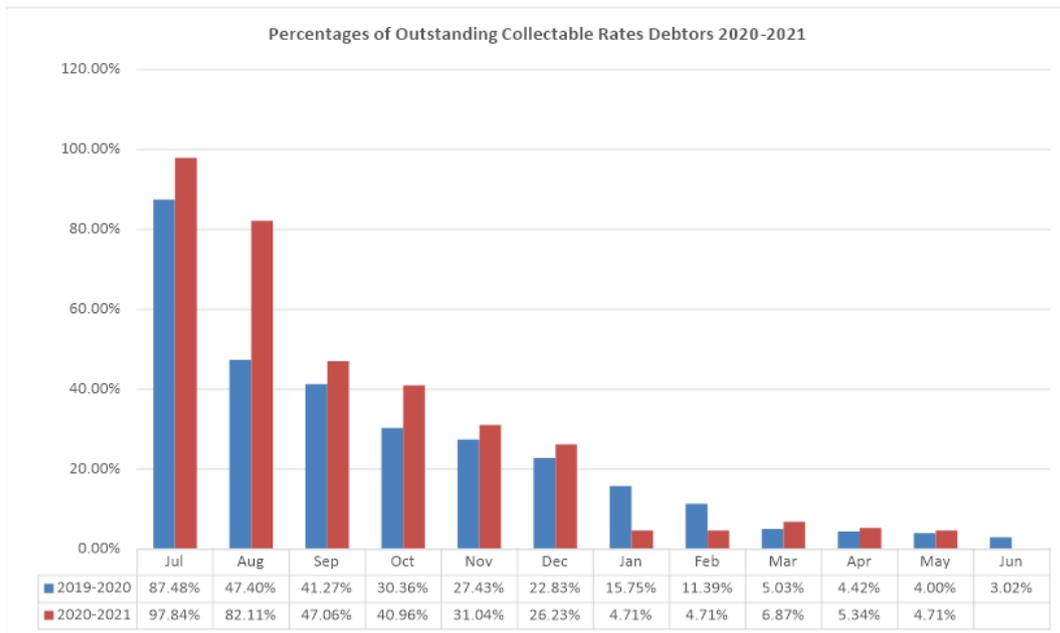
Description	Revised Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
<b>PARKS FURNITURE</b>							
Brentham Street Reserve - Lighting	70,000	70,000	0	(70,000)	-100%	53,010	Timing variance, to be completed by June 2021.
Miscellaneous Park - LED Lighting	50,000	50,000	0	(50,000)	-100%	28,035	Timing variance, to be completed by June 2021.
Brittania Reserve – Floodlight Repair	741,444	484,208	0	(494,298)	-100%	6,500	Budget carry forward to FY 21-22.
<b>STREET FURNITURE</b>							
Bus Shelter Replacement	20,000	0	259	259	100%	20,400	Timing variance, purchase order raised.
Bus Shelter-William St	15,000	0	4,565	4,565	100%	2,325	Works completed.
<b>FOR INFRASTRUCTURE ASSETS</b>	<b>6,112,230</b>	<b>4,277,874</b>	<b>2,929,417</b>	<b>-1,348,457</b>	<b>-20</b>	<b>791,641</b>	
<b>PLANT &amp; EQUIPMENT ASSETS</b>							
<b>LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME</b>							
Light Fleet - Annual Changeover	235,000	190,000	194,923	4,923	3%	73,200	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	11,810	-100%	0	Project scope changed, funds to be returned as surplus.
Water and Energy Efficiency Initiatives	38,452	38,452	8,573	(29,880)	-78%	27,682	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>432,002</b>	<b>355,192</b>	<b>342,046</b>	<b>(13,146)</b>	<b>-4%</b>	<b>100,782</b>	
<b>FURNITURE &amp; EQUIPMENT ASSETS</b>							
<b>INFORMATION TECHNOLOGY</b>							
Enterprise Applications upgrade	440,000	190,000	102,735	(87,265)	-48%	28,481	Implementation & training of Contracts management module completed. Upgrade of Authority in progress.
Building Management System software-Admin	120,000	120,000	0	(120,000)	-100%	0	Project not commenced as yet.
<b>MARKETING &amp; COMMUNICATIONS</b>							
COVID-19 Artwork relief project	625,600	625,600	142,984	(382,636)	-73%	374,000	Art relief work carried forward
<b>Beatty Park Leisure Centre</b>							
Beatty Park Leisure Centre - Non Fixed Assets Renewal	71,500	71,500	14,070	(57,430)	-80%	55,847	Works being completed on a needs basis.
<b>MISCELLANEOUS</b>							
Miscellaneous Assets Renewal	75,000	88,750	48,728	(22,022)	-32%	25,137	Works in progress at various locations.
CCTV Renewal Civic and Loftus Precinct	40,000	40,000	34,092	(5,908)	-15%	4,344	Works in progress.
<b>TOTAL EXPENDITURE</b>	<b>1,272,100</b>	<b>1,015,850</b>	<b>340,589</b>	<b>(675,261)</b>	<b>-66%</b>	<b>602,369</b>	
<b>FOR FURNITURE &amp; EQUIPMENT ASSETS</b>	<b>13,592,936</b>	<b>9,661,950</b>	<b>5,707,609</b>	<b>(3,954,341)</b>	<b>-41%</b>	<b>3,056,110</b>	

CITY OF VINCENT  
NOTE 6 - CASH BACKED RESERVES  
AS AT 31 MAY 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 31/05/2021 \$	Budget Interest Earned 30/06/2021 \$	YTD Actual Interest Earned 31/05/2021 \$	Budget Transfers from Reserve 30/06/2021 \$	YTD Actual Transfers from Reserve 31/05/2021 \$	Budget Closing Balance 30/06/2021 \$	Actual Closing Balance 31/05/2021 \$
Asset Sustainability Reserve	5,293,197	5,293,197	3,043,000	3,043,000	43,401	36,265	(2,869,583)	(2,742,522)	5,510,015	5,629,940
Beatty Park Leisure Centre Reserve	101,218	101,218	0	0	830	693	0	0	102,048	101,911
Cash in Lieu Parking Reserve	1,926,192	1,926,192	6,000	4,871	15,793	13,195	(527,000)	(202,921)	1,420,985	1,741,337
Hyde Park Lake Reserve	159,269	159,269	0	0	1,306	1,092	0	0	160,575	160,361
Land and Building Acquisition Reserve	297,471	297,471	(0)	0	2,439	2,039	0	0	299,910	299,510
Leederville Oval Reserve	94,069	94,069	(0)	0	771	645	0	0	94,840	94,714
Loftus Community Centre Reserve	36,901	36,901	0	0	303	251	0	0	37,204	37,152
Loftus Recreation Centre Reserve	171,525	171,525	51,664	37,641	1,406	1,178	0	0	224,595	210,344
Office Building Reserve - 246 Vincent Street	401,156	401,156	(0)	0	3,289	2,748	(196,000)	(92,706)	208,445	311,198
Parking Facility Reserve	105,607	105,607	0	0	866	723	0	0	106,473	106,330
Percentage For Public Art Reserve	488,867	488,867	18,000	59,797	4,008	3,489	(510,875)	(142,964)	0	409,189
Plant and Equipment Reserve	22,483	22,483	(0)	0	184	154	0	0	22,667	22,637
State Gymnastics Centre Reserve	110,197	110,197	9,682	6,428	904	754	0	0	120,783	117,379
Strategic Waste Management Reserve	997,471	997,471	0	0	8,179	6,832	0	0	1,005,650	1,004,303
Tamala Park Land Sales Reserve	340,902	340,902	250,000	0	2,795	2,350	0	0	593,697	343,252
Underground Power Reserve	210,051	210,051	(0)	0	1,722	1,438	0	0	211,773	211,489
Waste Management Plant and Equipment Reserve	219,949	219,949	(0)	0	1,803	1,507	0	0	221,752	221,456
POS reserve - Haynes Street	0	0	157,899	157,899	1,295	1,079	0	0	159,194	158,978
	<b>10,976,525</b>	<b>10,976,525</b>	<b>3,536,244</b>	<b>3,309,636</b>	<b>91,295</b>	<b>76,432</b>	<b>(4,103,458)</b>	<b>(3,181,113)</b>	<b>10,500,606</b>	<b>11,181,480</b>

CITY OF VINCENT  
 NOTE 7 - RATING INFORMATION  
 AS AT 31 MAY 2021



CITY OF VINCENT  
NOTE 7 - RATING INFORMATION  
FOR THE MONTH ENDED 31 MAY 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	489,894	163.3%
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>35,820,463</b>	
<b>Non Payment Penalties</b>					
Instalment Interest @ 5.5%			160,000	161,078	100.7%
Penalty Interest @ 8%			90,000	140,251	155.8%
Administration Charge - \$8 per instalment			160,000	141,834	88.6%
Legal Costs Recovered			0	116	100.0%
			<b>36,023,430</b>	<b>36,263,741</b>	
<b>Other Revenue</b>					
Exempt Bins - Non Rated Properties			185,420	158,479	85.5%
Commercial / Residential Additional Bins			174,534	118,432	67.9%
Swimming Pools Inspection Fees			18,800	14,377	76.5%
			<b>36,402,184</b>	<b>36,555,029</b>	
<b>Opening Balance</b>				<b>978,892</b>	
<b>Total Collectable</b>			<b>36,402,184</b>	<b>37,533,921</b>	<b>103.11%</b>
<b>Less</b>					
Cash Received				34,711,148	
Rebates Allowed				1,106,702	
<b>Rates Balance To Be Collected</b>			<b>36,402,184</b>	<b>1,715,902</b>	<b>4.71%</b>
<b>Add</b>					
ESL Debtors				151,193	
Pensioner Rebates Not Yet Claimed				60,030	
ESL Rebates Not Yet Claimed				8,171	
<b>Less</b>					
Deferred Rates Debtors				(103,294)	
<b>Current Rates Debtors Balance</b>				<b>1,832,002</b>	



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

DESCRIPTION	CURRENT	31-59 DAYS	60-89 DAYS	OVER 90 DAYS	BALANCE
	\$	\$	\$	\$	\$
DEBTOR CONTROL - HEALTH LICENCES	(15,218)	905	740	149,346	135,772
DEBTOR CONTROL - RUBBISH CHARGES		0	0		0
DEBTOR CONTROL - CASH IN LIEU CAR PARKING	(94)	0	0	137,534	137,440
DEBTOR CONTROL - PROPERTY INCOME	93,135	19,536	15	7,677	120,362
DEBTOR CONTROL - RECOVERABLE WORKS	0	0	0	930	930
DEBTOR CONTROL - BEATTY PARK LEISURE CENTRE	0	0	0	0	0
DEBTOR CONTROL - OTHER	12,407	0	0	103,048	115,455
DEBTOR CONTROL - % ART CONTRIBUTIONS	0	0	0	0	0
DEBTOR CONTROL - PLANNING SERVICES FEES	(75)	100	0	1,310	1,335
DEBTOR CONTROL - GST	(270,015)	101,529	188,488	12	15
DEBTOR CONTROL - INFRINGEMENT	33,368	(8,237)	(25,592)	1,547,838	1,549,377
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 31/05/2021</b>	<b>(146,491)</b>	<b>115,832</b>	<b>143,652</b>	<b>1,571,712</b>	<b>1,684,704</b>
ACCRUED INCOME					48,038
ACCRUED INTEREST					21,551
PREPAYMENTS					93,862
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>					<b>1,845,975</b>

DATE	SUNDRY DEBTORS OVER 90 DAYS	AMOUNT	DEBT DETAILS	Comments
11/03/2019	Tennis Seniors Western Australia	5,728.05	Building Insurance 2018/19 & 2019/20	In the process to debt collection
23/02/2021	Kre8 Constructions	929.50	Damaged to ROW 47 Redfern St	On-going discussion to ascertain if the Club qualifies for COVID-19 relief.
20/10/2020	Department of Education	2,241.08	Building Insurance and Water Recoup	Insurance and Water queries addressed. Waiting on payment
04/11/2016	C Cafarelli	28,600.00	Breaches of Planning Development Act	Have been handed over to FER
22/08/2018	C D Hunter	14,655.25	Outstanding court costs awarded to COV	\$100 Monthly Repayment in progress from 27/10/20
21/01/2019	Matthew Slinger	21,800.30	Outstanding court costs awarded to COV	Have been handed over to FER.
09/07/2019	R Cox	1,170.00	Breach of condition of hall hire	Sent to debt collection agency.
5808.09	D Bianchi	16,149.00	Court fines and costs re: 193-195 Scarborough	\$200 Monthly Repayment in progress from 30 Dec 20
21/07/2020	Kamran Beykpour	25,813.00	Outstanding court costs awarded to COV	Pleaded not guilty. Court trial adjourned to 27 July 2021
28/11/2019	A Kindu	2,339.25	Damage/vandalism to hired venue	With debt collector
<b>BALANCE OF 90 DAY DEBTORS OVER \$500.00</b>		<b>119,425.43</b>		

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



	Revised Budget	YTD Budget	YTD Actuals	YTD Actuals	Month Actuals	Month Actuals
	2020/21	Budget	Actuals	Actuals	Actuals	Actuals
	\$	May-21	May-21	May-20	May-21	May-20
	\$	\$	\$	\$	\$	\$
<b>ADMINISTRATION</b>						
Revenue	0	1,018	0	(2,295)	(0)	0
Expenditure	0	(186,978)	0	(2,845)	0	(2,898)
Surplus/(Deficit)	0	(185,960)	0	(5,140)	0	(2,898)
<b>SWIMMING POOLS AREA</b>						
Revenue	1,564,359	1,411,418	1,447,956	1,733,047	64,725	2,648
Expenditure	(3,707,995)	(3,202,605)	(3,278,868)	(3,643,655)	(236,383)	(293,539)
Surplus/(Deficit)	(2,143,636)	(1,791,187)	(1,830,912)	(1,910,608)	(171,659)	(290,892)
<b>SWIM SCHOOL</b>						
Revenue	1,078,500	983,180	1,073,581	1,196,791	7,285	(1)
Expenditure	(934,118)	(865,289)	(842,716)	(951,306)	(43,035)	(40,599)
Surplus/(Deficit)	144,382	117,891	230,865	245,486	(35,749)	(40,599)
<b>CAFÉ</b>						
Revenue	0	0	0	534,928	0	39
Expenditure	(34,280)	(34,280)	(35,017)	(648,267)	(2)	(13,948)
Surplus/(Deficit)	(34,280)	(34,280)	(35,017)	(113,339)	(2)	(13,909)
<b>RETAIL SHOP</b>						
Revenue	590,947	530,837	515,455	413,939	17,153	1,546
Expenditure	(358,331)	(329,164)	(376,182)	(334,789)	(16,342)	(11,735)
Surplus/(Deficit)	232,616	201,673	139,274	79,150	811	(10,189)
<b>HEALTH &amp; FITNESS</b>						
Revenue	1,449,550	1,284,801	1,313,388	1,277,651	104,783	(170)
Expenditure	(1,422,527)	(1,177,890)	(1,098,596)	(1,115,047)	(88,507)	(69,488)
Surplus/(Deficit)	27,023	106,911	214,792	162,603	16,275	(69,657)
<b>GROUP FITNESS</b>						
Revenue	515,115	458,164	476,808	490,307	39,036	(58)
Expenditure	(534,277)	(454,143)	(475,764)	(500,673)	(41,092)	(23,405)
Surplus/(Deficit)	(19,162)	4,021	1,044	(10,365)	(2,055)	(23,462)
<b>AQUAROBICS</b>						
Revenue	201,562	176,642	183,793	188,661	14,303	(24)
Expenditure	(137,544)	(114,497)	(119,266)	(135,297)	(11,339)	(9,071)
Surplus/(Deficit)	64,018	62,145	64,527	53,364	2,964	(9,096)
<b>CRECHE</b>						
Revenue	53,717	47,927	48,803	52,311	3,860	(5)
Expenditure	(241,650)	(209,735)	(221,950)	(270,283)	(17,897)	(15,113)
Surplus/(Deficit)	(187,933)	(161,808)	(173,147)	(217,973)	(14,037)	(15,118)
Net Surplus/(Deficit)	(1,916,972)	(1,680,594)	(1,388,574)	(1,716,822)	(203,452)	(475,820)
Less: Depreciation	(1,286,776)	(1,179,543)	(1,178,056)	(1,257,729)	(106,934)	(114,225)
Cash Surplus/(Deficit)	(630,196)	(501,051)	(210,518)	(459,093)	(96,518)	(361,595)