

7.7 FINANCIAL STATEMENTS AS AT 31 OCTOBER 2021

Attachments: 1. Financial Statements as at 31 October 2021

RECOMMENDATION:

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

PURPOSE OF REPORT:

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

On 16 November 2021 Council approved the First Quarter Budget Review FY22, however these financial statements do not yet reflect the revised budget 2021/22.

DETAILS:

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

Note	Description	Page
1.	Statement of Financial Activity by Program Report and Graph	1-4
2.	Statement of Comprehensive Income by Nature or Type Report	5
3.	Net Current Funding Position	6
4.	Summary of Income and Expenditure by Service Areas	7-18
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Comments on the Statement of Financial Activity (as at Attachment 1)

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

Revenue by Program (on page 1) is tracking higher than YTD budgeted revenue by \$471,348 (6.5%). The following items materially contributed to this position:

- A favourable Variance of \$371,182 due to budget phasing of rental/ lease properties income, a grant received for the Local History Centre and an increase in administration fees, usage fees and charges (**Recreation and Culture**).
- A favourable Variance of \$267,021 due to higher than anticipated revenue collected from car parks and kerbside parking (**Transport**).
- An unfavourable Variance of \$155,853 due to timing variance in issuing of food premises licences and public buildings licences (**Health**).

Revenue by Nature or Type (on page 5) is tracking slightly higher than the YTD budgeted revenue by \$508,256 (1.2%). The following items materially contribute to this position:

- A favourable Variance of \$403,728 due to higher than anticipated insurance premium recoups and a grant received for the Local History Centre (**Other Revenue**).

Expenditure by Program (on page 1) is favourable, attributed by an under-spend of \$2,870,963 (11.3%) compared to the YTD budget. The following items materially contributed to this position:

- A favourable variance of \$1,048,418 mainly contributed by timing variances of programmes and events under policy and place and works relating to waste collection and recycling services (**Community Amenities**).
- A favourable variance of \$998,487 mainly contributed by timing variances of maintenance works at various city facilities and various works in parks and reserves (**Recreation and Culture**).
- A favourable variance of \$295,599 due to timing variances relating to Legal fees and subscription costs and an under spend in staff training (**Governance**).
- A favourable variance of \$136,633 mainly contributed by a timing variance relating to street tree maintenance works (**Transport**).

Expenditure by Nature or Type (on page 5) is favourable, attributed by an under-spend of \$2,870,964 (11.3%). The following items materially contributed to this position:

- There is an under-spend of \$2,382,304 (15.9%) primarily attributed by timing variances of works and reversal of accrual amounts relating to expenditure for works completed in the last financial year (**Materials and Contracts**). The following items materially contributed to this position:
 - Operating projects within multiple areas of \$570,269 relating to timed phasing of strategic planning programs and leisure planning programs.
 - Waste services of \$561,967 relating to tipping, bulk verge & recycling costs.
 - Maintenance works of \$452,000 relating to building maintenance, various sites & street cleaning works.
 - Vehicle maintenance costs of \$125,000 relating to fuel and repairs.
- There is an under-spend of \$193,026 contributed by cumulative timing variances of works across multiple areas that are individually immaterial. (**Other expenditure**)
- Employee costs reflect a favourable variance of \$164,232 mainly attributed to the following items:
 - Vacant staff positions within business units yet to be filled.
 - Under spend in staff training courses compared to budget
 - Savings at Beatty Park because of delay in opening of the new swimming pool resulting in less than anticipated required staff.
- There is an under-spend of \$148,824 contributed by cumulative timing variances of various utilities. (**Utility charges**)

Surplus Position – Year End 2020/2021

The surplus position brought forward at the beginning of 2021/2022 (from Year End 2020/2021) is \$7,730,738, compared to the adopted budget amount of \$5,166,974. The actual opening surplus figure will be adjusted once the year audit has been finalised in November 2021.

Content of Statement of Financial Activity

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

1. Statement of Financial Activity by Program Report (Note 1 Page 1-4)

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 5)

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

3. Net Current Funding Position (Note 3 Page 6)

'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 7-18)

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 19 - 26)

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

	Revised Budget	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	%
Land and Buildings	9,328,220	1,961,182	1,046,715	88.8%
Infrastructure Assets	7,831,761	1,576,961	1,713,323	78.1%
Plant and Equipment	2,991,056	35,000	77,211	97.4%
Furniture and Equipment	2,007,673	190,000	160,052	92.0%
Total	22,158,710	3,763,143	2,997,302	86.5%
FUNDING	Revised Budget	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	%
Own Source Funding - Municipal	10,240,502	2,058,143	1,967,867	80.8%
Cash Backed Reserves	3,365,850	1,705,000	669,249	80.1%
Capital Grant and Contribution	7,249,525	0	112,847	98.4%
Other (Disposals/Trade In)	1,302,833	0	247,339	81.0%
Total	22,158,710	3,763,143	2,997,302	86.5%

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

6. Cash Backed Reserves (Note 6 Page 27)

The cash backed reserves schedule provides a detailed summary of the movements in the reserve portfolio, including transfers to and from the reserve. The provisional balance at 31 October 2021 is \$11,969,709.

7. Rating Information (Note 7 Page 28 -29)

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

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

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

There has been a stronger than expected uptake of instalment payment options, which has resulted in lower collectables, and higher instalment fees.

The outstanding rates debtors balance at 31 October 2021 was \$12,724,083, excluding deferred rates of \$108,919.

The outstanding rates percentage at 31 October 2021 was 31.5% compared to 40.96% for the similar period last year, noting rates in 2020/21 were raised in August 2020 as compared to July 2021 for the current financial year.

8. Receivables (Note 8 Page 30)

Total trade and other receivables at 31 October 2021 were \$2,529,919.

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

- \$1,458,515 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 have been transferred to long-term infringement debtors (non-current portion).

As a result, a doubtful debts provision has also been raised for:

- \$181,310 has been provided for doubtful debt (Current – Up to 12 months).
- \$194,671 has been provided for doubtful debt (non-Current. Over 12 months). This complies with Australian Accounting standard (AASB 9).
- The debtors provision for the 2020/21 financials will be reviewed during the year end audit process.
- \$232,426 relates to cash-in-lieu of car parking debtors. In accordance with the *City's Policy 7.7.1 Non-residential parking*, Administration has entered into special payment arrangements with long outstanding cash in lieu parking debtors to enable them to pay their debt over a fixed term of five years.

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

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

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

9. Beatty Park Leisure Centre – Financial Position report (Note 9 Page 31)

As of 31 October 2021, the Centre's operating surplus position was \$523,293 (excluding depreciation) compared to the YTD budgeted surplus amount of \$111,950.

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 2021/2022 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 of 31 October 2021 have been detailed in the variance comments report in **Attachment 1**.

CONSULTATION/ADVERTISING:

Not applicable.

LEGAL/POLICY:

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

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

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

RISK MANAGEMENT IMPLICATIONS:

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

STRATEGIC IMPLICATIONS:

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

Innovative and Accountable

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

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

Our community is satisfied with the service we provide.

We are open and accountable to an engaged community.

SUSTAINABILITY IMPLICATIONS:

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

PUBLIC HEALTH IMPLICATIONS:

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

FINANCIAL/BUDGET IMPLICATIONS:

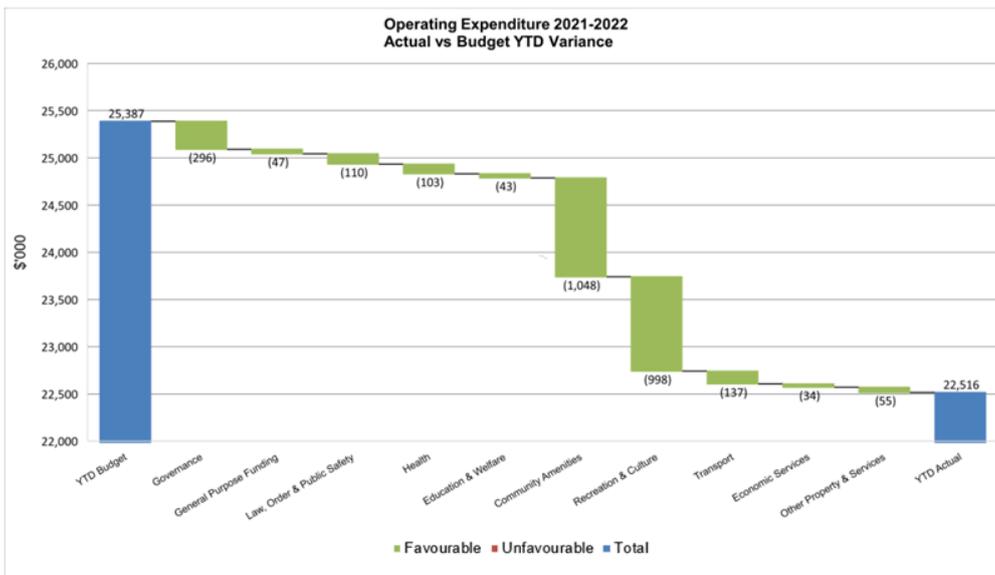
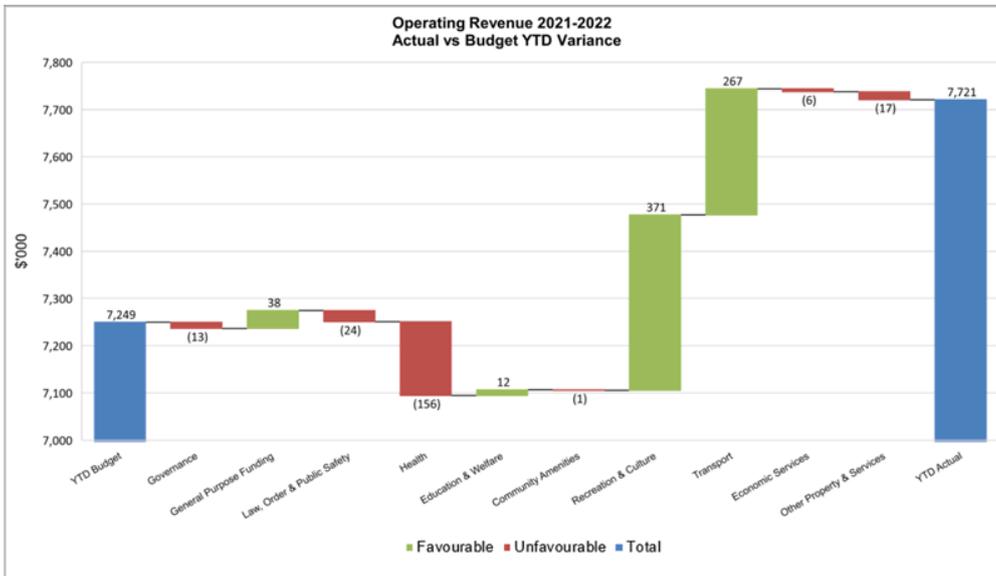
The June provisional monthly financials are still to be finalised and audited. Once the audit has been completed this will be presented to Council and will result in the opening balances being updated.

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

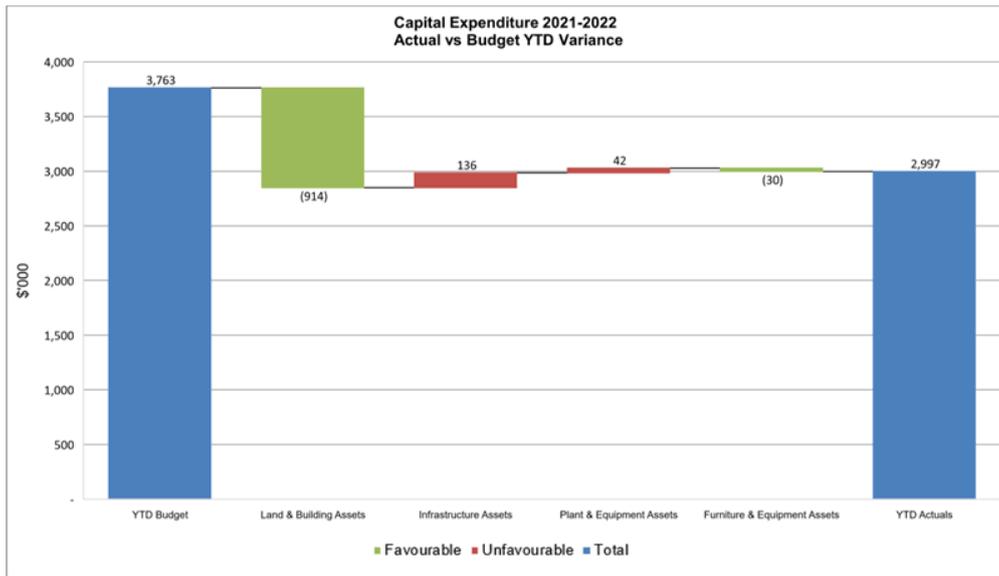


	Adopted Budget 2021/22	YTD Budget 31/10/2021	YTD Actual 31/10/2021	YTD Variance	YTD Variance
	\$	\$	\$	\$	%
Opening Funding Surplus/(Deficit)	5,166,974	5,166,974	7,730,738	2,563,764	49.6%
Revenue from operating activities					
Governance	57,050	25,776	12,941	(12,835)	(49.8%)
General Purpose Funding	1,406,000	622,849	660,960	38,111	6.1%
Law, Order and Public Safety	308,062	107,220	83,050	(24,170)	(22.5%)
Health	336,542	263,124	107,271	(155,853)	(59.2%)
Education and Welfare	139,094	50,763	62,782	12,019	23.7%
Community Amenities	637,194	276,773	275,704	(1,069)	(0.4%)
Recreation and Culture	9,432,058	2,896,459	3,267,641	371,182	12.8%
Transport	8,829,651	2,798,089	3,065,110	267,021	9.5%
Economic Services	278,425	90,647	84,581	(6,066)	(6.7%)
Other Property and Services	1,347,125	117,695	100,703	(16,992)	(14.4%)
	22,771,201	7,249,395	7,720,743	471,348	6.5%
Expenditure from operating activities					
Governance	(3,143,338)	(1,041,586)	(745,987)	295,599	(28.4%)
General Purpose Funding	(716,799)	(269,955)	(222,848)	47,107	(17.4%)
Law, Order and Public Safety	(4,569,291)	(1,370,781)	(1,260,887)	109,894	(8.0%)
Health	(1,768,032)	(558,051)	(455,029)	103,022	(18.5%)
Education and Welfare	(399,312)	(73,158)	(30,409)	42,749	(58.4%)
Community Amenities	(24,676,227)	(13,469,046)	(12,420,628)	1,048,418	(7.8%)
Recreation and Culture	(26,050,709)	(6,567,947)	(5,569,460)	998,487	(15.2%)
Transport	(8,716,982)	(1,499,557)	(1,362,894)	136,663	(9.1%)
Economic Services	(625,753)	(189,319)	(155,687)	33,632	(17.8%)
Other Property and Services	(2,211,484)	(347,906)	(292,514)	55,392	(15.9%)
	(72,877,927)	(25,387,306)	(22,516,343)	2,870,963	(11.3%)
Add Deferred Rates Adjustment	0	0	14,101	14,101	0.0%
Add Back Depreciation	14,068,923	0	0	0	0.0%
Adjust (Profit)/Loss on Asset Disposal	(1,890,054)	0	0	0	0.0%
Restricted Unspent Grant					
	12,178,869	0	14,101	14,101	0.0%
Amount attributable to operating activities	(37,927,857)	(18,137,911)	(14,781,499)	3,356,412	(18.5%)
Investing Activities					
Non-operating Grants, Subsidies and Contributions	7,249,525	0	112,847	112,847	0.0%
Purchase Property, Plant and Equipment	(14,508,449)	(2,186,182)	(1,329,293)	856,889	(39.2%)
Purchase Infrastructure Assets	(7,650,261)	(1,576,961)	(1,668,009)	(91,048)	5.8%
Proceeds from Joint Venture Operations	833,333	0	0	0	0.0%
Proceeds from Disposal of Assets	1,302,833	0	247,339	247,339	0.0%
Amount attributable to investing activities	(12,773,019)	(3,763,143)	(2,637,116)	1,126,027	(29.9%)
Financing Activities					
Proceeds from Self Supporting Loan	0	0	0	0	0.0%
Principal elements of finance lease payments	(92,839)	(46,420)	(46,419)	1	(0.0%)
Repayment of Debentures	(1,366,872)	(273,570)	(273,572)	(2)	0.0%
Proceeds from New Debentures	8,368,366	7,500,000	7,083,333	(416,667)	(5.6%)
Transfer to Reserves	(3,190,415)	(769,905)	(1,098,986)	(329,081)	42.7%
Transfer from Reserves	5,177,037	681,539	681,324	(215)	(0.0%)
Amount attributable to financing activities	8,895,277	7,091,644	6,345,680	(745,964)	(10.5%)
Surplus/(Deficit) before general rates	(36,638,625)	(9,642,436)	(3,342,197)	6,300,239	(65.3%)
Total amount raised from general rates	36,745,248	36,598,955	36,635,864	36,909	0.1%
Closing Funding Surplus/(Deficit)	106,623	26,956,519	33,293,667	6,337,148	23.5%

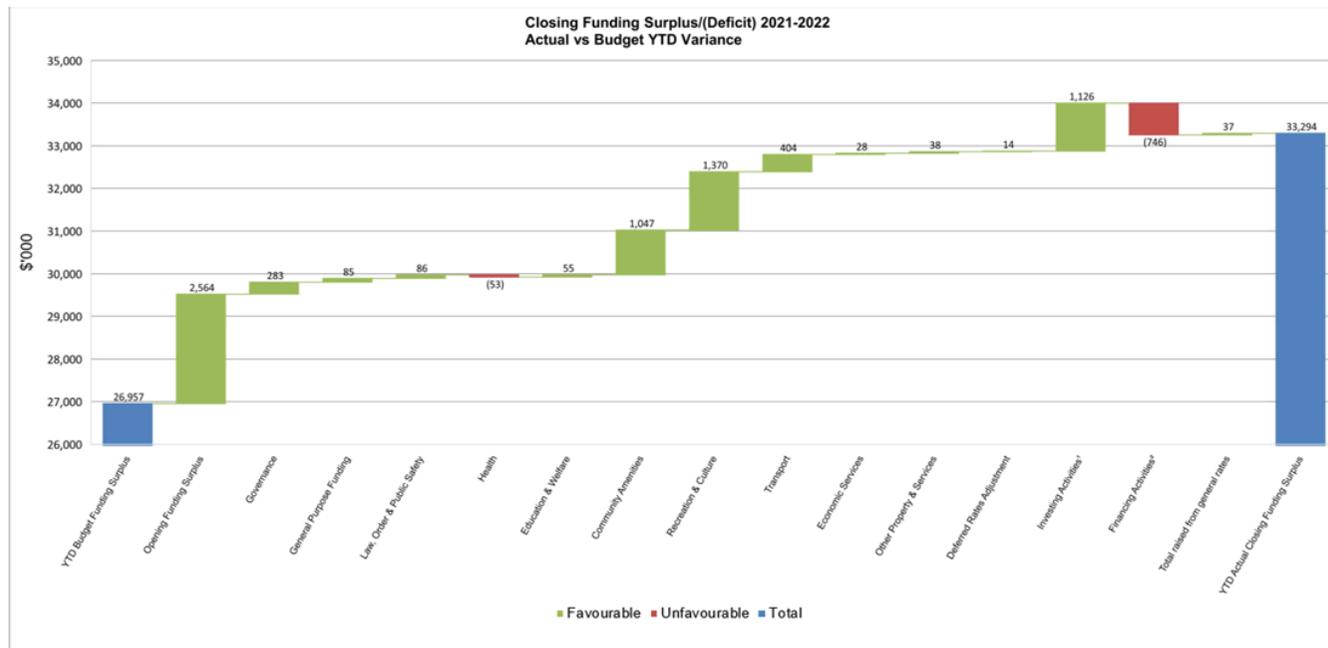
CITY OF VINCENT
 NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
 BY PROGRAM - GRAPH
 AS AT 31 OCT 2021



CITY OF VINCENT
 NOTE 1 - CAPITAL EXPENDITURE PROGRAM
 WATERFALL GRAPH
 AS AT 31 OCT 2021



CITY OF VINCENT
 NOTE 1 - CLOSING FUNDING SURPLUS/(DEFICIT)
 BY PROGRAM - WATERFALL GRAPH
 AS AT 31 OCT 2021



¹ Investing Activities includes the following:
 - Non-operating Grants, Subsidies and Contributions
 - Purchase Property, Plant and Equipment
 - Purchase Infrastructure Assets
 - Proceeds from Joint Venture Operations
 - Proceeds from Disposal of Assets

² Financing Activities include the following:
 - Proceeds from Self Supporting Loan
 - Principal elements of finance lease payments
 - Repayment of Debentures
 - Proceeds from New Debentures
 - Transfer to Reserves
 - Transfer from Reserves

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



	Adopted Budget 2021/22 \$	YTD Budget 31/10/2021 \$	YTD Actual 31/10/2021 \$	YTD Variance \$	YTD Variance %
Revenue					
Rates	36,745,248	36,598,955	36,635,864	36,909	0.1%
Operating Grants, Subsidies and Contributions	810,383	225,292	232,710	7,418	3.3%
Fees and Charges	18,429,368	6,391,995	6,425,892	33,897	0.5%
Interest Earnings	503,000	249,806	276,110	26,304	10.5%
Other Revenue	1,133,174	382,302	786,030	403,728	105.6%
	57,621,173	43,848,350	44,356,606	508,256	1.2%
Expenses					
Employee Costs	(26,815,330)	(8,467,702)	(8,303,470)	164,232	(1.9%)
Materials and Contracts	(27,146,539)	(14,972,482)	(12,590,178)	2,382,304	(15.9%)
Utility Charges	(1,603,890)	(535,027)	(386,203)	148,824	(27.8%)
Depreciation on Non-Current Assets	(14,068,923)	0	0	0	0.0%
Interest Expenses	(553,948)	(130,459)	(130,459)	0	(0.0%)
Insurance Expenses	(604,121)	(177,889)	(195,312)	(17,423)	9.8%
Other Expenditure	(2,079,954)	(1,103,747)	(910,721)	193,026	(17.5%)
	(72,872,705)	(25,387,306)	(22,516,342)	2,870,964	(11.3%)
	(15,251,532)	18,461,044	21,840,264	3,379,220	18.3%
Non-operating Grants, Subsidies and Contributions	7,249,525	0	112,847	112,847	0.0%
Profit on Disposal of Assets	1,061,943	0	0	0	0.0%
Loss on Disposal of Assets	(5,222)	0	0	0	0.0%
Profit on Assets Held for Sale (TPRC Joint Venture)	833,333	0	0	0	0.0%
	9,139,579	0	112,847	112,847	0.0%
Net result	(6,111,953)	18,461,044	21,953,111	3,492,067	18.9%
Other comprehensive income					
<i>Items that will not be reclassified subsequently to profit or loss</i>					
Total comprehensive income	(6,111,953)	18,461,044	21,953,111	3,492,067	18.9%

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



	Note	YTD Actual 31/10/2021 \$	FY Actual 30/06/2021 \$
Current Assets			
Cash Unrestricted		27,071,581	12,886,414
Cash Restricted		11,969,709	11,552,048
Investments		11,000	11,000
Receivables - Rates	7	12,724,083	1,512,805
Receivables - Other	8	2,529,919	2,199,337
Inventories		233,969	195,581
		<u>54,540,261</u>	<u>28,357,185</u>
Less: Current Liabilities			
Payables		(6,890,796)	(6,370,465)
Provisions - employee		(4,664,833)	(4,687,687)
		<u>(11,555,629)</u>	<u>(11,058,152)</u>
Unadjusted Net Current Assets		42,984,632	17,299,033
Adjustments and exclusions permitted by FM Reg 32			
Less: Reserves - restricted cash	6	(11,969,709)	(11,552,048)
Less: Restricted- Sundry Debtors(Non-Operating Grant)		0	0
Less: Shares transferred from non current asset		(11,000)	(11,000)
Add: Current portion of long term borrowings		1,236,841	930,732
Add: Infringement Debtors transferred to non current asset		971,183	971,183
Add: Current portion of long term finance lease liabilities		81,720	92,839
		<u>(9,690,965)</u>	<u>(9,568,295)</u>
Adjusted Net Current Assets		<u>33,293,667</u>	<u>7,730,738</u>

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



	Adopted Budget 2020/21	YTD Budget 31/10/2021	YTD Actual 31/10/2021	YTD Variance	% Variance	Variance Commentary
Chief Executive Office						
01000 - Chief Executive Officer						
Expenditure						
Employee Costs	410,727	129,589	144,772	15,183	11.7%	
Internal Allocations	26,547	4,555	4,129	(426)	(9.4%)	
Internal Recovery	(609,834)	(189,940)	(222,985)	(33,045)	17.4%	
Materials and Contracts	145,200	49,861	67,547	17,686	35.5%	
Other Employee Costs	22,362	5,762	6,161	409	7.1%	
Other Expenditure	1,000	183	376	193	105.5%	
Expenditure Total	2	0	0	0	0.0%	
01000 - Chief Executive Officer Total	2	0	0	0	0.0%	
01005 - Members Of Council						
Expenditure						
Employee Costs	84,333	25,514	8,542	(16,072)	(67.9%)	
Internal Allocations	46,254	12,518	11,442	(1,176)	(9.3%)	
Materials and Contracts	410,200	208,732	95,432	(113,300)	(54.3%)	Timing variance on election expenses.
Other Employee Costs	20,200	6,736	3,556	(3,180)	(47.2%)	
Other Expenditure	47,600	19,518	12,079	(7,539)	(38.4%)	
Expenditure Total	608,827	274,518	131,061	(143,267)	(62.2%)	
01005 - Members Of Council Total	608,827	274,518	131,061	(143,267)	(62.2%)	
01016 - Human Resource						
Income						
Reimbursements	(50,000)	(25,676)	(4,635)	21,041	(81.9%)	\$20k timing variance on centrelink parental leave payments.
Income Total	(60,000)	(25,676)	(4,635)	21,041	(81.9%)	
Expenditure						
Employee Costs	1,039,585	283,131	274,386	(8,745)	(3.1%)	
Internal Allocations	57,952	8,330	7,982	(348)	(4.2%)	
Internal Recovery	(1,289,127)	(346,313)	(349,094)	(2,781)	0.8%	
Materials and Contracts	89,599	29,868	29,818	(50)	(0.2%)	
Other Employee Costs	145,600	48,532	41,542	(6,990)	(14.4%)	
Other Expenditure	6,391	2,128	1	(2,127)	(100.0%)	
Expenditure Total	60,000	25,676	4,635	(21,041)	(81.9%)	
01016 - Human Resource Total	0	0	0	0	0.0%	
01020 - Information Technology						
Expenditure						
Employee Costs	575,384	181,582	179,567	(2,015)	(1.1%)	
Internal Allocations	53,858	8,337	8,243	(94)	(1.1%)	
Internal Recovery	(2,230,627)	(737,011)	(471,370)	265,641	(36.0%)	
Materials and Contracts	1,597,125	545,704	283,560	(262,144)	(48.0%)	Budget phasing variance in relation to software license expenses which is to be adjusted during budget review.
Other Employee Costs	3,960	1,320	0	(1,320)	(100.0%)	
Other Expenditure	200	58	0	(88)	(100.0%)	
Expenditure Total	0	0	0	0	0.0%	
01020 - Information Technology Total	0	0	0	0	0.0%	
01025 - Records Management						
Income						
Fees and Charges	(300)	(100)	(8,106)	(8,006)	8,006.0%	
Income Total	(300)	(100)	(8,106)	(8,006)	8,006.0%	
Expenditure						
Employee Costs	300,855	94,959	100,935	5,966	6.3%	
Internal Allocations	30,290	4,258	4,085	(173)	(4.1%)	
Internal Recovery	(372,289)	(112,931)	(102,176)	10,755	(9.5%)	
Materials and Contracts	39,400	13,136	4,802	(8,334)	(63.4%)	
Other Employee Costs	2,004	558	9	(559)	(98.7%)	
Other Expenditure	0	0	451	451	100.0%	
Expenditure Total	300	100	8,106	8,006	8,006.0%	
01025 - Records Management Total	0	0	0	0	0.0%	
01030 - Sustainability and Environment						
Expenditure						
Employee Costs	225,548	71,263	62,688	(8,575)	(12.0%)	
Internal Allocations	120,664	32,718	29,400	(3,318)	(10.1%)	
Materials and Contracts	70,000	15,555	24,075	7,408	44.4%	
Other Employee Costs	1,500	500	0	(500)	(100.0%)	
Expenditure Total	418,112	121,149	116,164	(4,986)	(4.1%)	
01030 - Sustainability and Environment Total	418,112	121,149	116,164	(4,986)	(4.1%)	
Chief Executive Office Total	1,028,741	386,487	247,215	(148,262)	(37.5%)	

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Community and Business Services						
01036 - Director Community and Business Services						
Expenditure						
Employee Costs	308,284	97,261	103,012	6,751	6.9%	
Internal Allocations	17,821	2,505	2,404	(102)	(4.1%)	
Internal Recovery	(334,846)	(101,475)	(105,886)	(6,411)	8.3%	
Materials and Contracts	2,700	171	207	36	21.1%	
Other Employee Costs	4,571	1,024	4,259	3,235	315.9%	
Other Expenditure	1,500	513	4	(509)	(99.2%)	
Expenditure Total	0	0	0	0	0.0%	
01035 - Director Community and Business Services Total						
	0	0	0	0	0.0%	
01040 - Customer Services Centre						
Expenditure						
Employee Costs	687,305	216,892	164,687	(52,205)	(24.1%)	Favourable variance as less casual staff were required. The excess budget will be used for the marketing team.
Internal Allocations	14,735	3,847	6,770	2,923	76.0%	
Internal Recovery	(738,144)	(232,771)	(178,289)	54,482	(23.4%)	
Materials and Contracts	16,300	5,432	5,280	(152)	(2.8%)	
Other Employee Costs	5,804	3,268	0	(3,268)	(100.0%)	
Other Expenditure	10,000	3,332	1,552	(1,780)	(53.4%)	
Expenditure Total	0	0	0	0	0.0%	
01040 - Customer Services Centre Total						
	0	0	0	0	0.0%	
01045 - Mindarie and Tamala Park						
Income						
Fees and Charges	(61,000)	(18,308)	(22,667)	(4,359)	23.8%	
Reimbursements	(80,000)	(20,539)	(41,016)	(20,477)	99.7%	Timing variance relating to withholding tax reimbursement.
Income Total	(141,000)	(38,847)	(63,683)	(24,836)	63.9%	
Expenditure						
Other Expenditure	32,000	32,000	0	(32,000)	(100.0%)	Timing variance on the payment of the Tamala Park rates notice.
Expenditure Total	32,000	32,000	0	(32,000)	(100.0%)	
01045 - Mindarie and Tamala Park Total						
	(109,000)	(6,847)	(63,683)	(66,836)	830.1%	
01050 - Rates						
Income						
Fees and Charges	(265,000)	(190,543)	(191,766)	(1,223)	0.6%	
Interest Earnings	(303,000)	(207,499)	(239,832)	(32,333)	15.6%	Additional fee revenue due to more rate payers electing for the instalment option and rate smoothing option for the payment of rates. To be adjusted during budget review.
Rates	(36,745,248)	(36,598,955)	(36,635,864)	(36,909)	0.1%	
Reimbursements	(10,000)	(2,000)	0	2,000	(100.0%)	
Income Total	(37,323,248)	(36,998,997)	(37,067,462)	(68,466)	0.2%	
Expenditure						
Employee Costs	277,512	87,584	90,354	2,770	3.2%	
Internal Allocations	154,337	42,072	37,767	(4,305)	(10.2%)	
Materials and Contracts	284,450	140,287	94,446	(45,841)	(32.7%)	\$25k timing variance on financial hardship waiver expenses.
Other Employee Costs	0	0	24	24	100.0%	
Other Expenditure	500	12	257	245	2,041.7%	
Expenditure Total	716,799	269,956	222,848	(47,107)	(17.4%)	
01050 - Rates Total						
	(36,606,449)	(36,729,042)	(36,844,614)	(116,672)	0.3%	
01055 - Insurance and General Purpose						
Income						
Fees and Charges	(38,000)	(38,000)	(37,394)	606	(1.6%)	
Grants and Subsidies	(570,000)	(142,500)	(155,690)	(13,190)	9.3%	
Interest Earnings	(200,000)	(42,307)	(36,278)	6,029	(14.3%)	
Other Revenues	(20,000)	0	0	0	0.0%	
Reimbursements	(75,000)	(48,627)	(2,280)	46,347	(95.3%)	Lower than expected insurance claims.
Income Total	(903,000)	(271,434)	(231,642)	39,792	(14.7%)	
Expenditure						
Insurance Expenses	604,121	177,889	195,312	17,423	9.8%	
Internal Recovery	(604,121)	(200,702)	(195,324)	5,378	(2.7%)	
Other Expenditure	5,000	2,279	500	(1,779)	(78.1%)	
Expenditure Total	5,000	(20,634)	488	21,622	(102.4%)	
01055 - Insurance and General Purpose Total						
	(898,000)	(291,868)	(231,154)	60,614	(20.8%)	

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01000 - Financial Services						
Income						
Other Revenues	(1,000)	(895)	(140)	755	(84.4%)	
Income Total	(1,000)	(895)	(140)	755	(84.4%)	
Expenditure						
Employee Costs	1,147,440	362,118	352,989	(9,129)	(2.5%)	
Internal Allocations	103,363	14,532	13,923	(609)	(4.2%)	
Internal Recovery	(1,445,253)	(390,282)	(417,415)	(27,133)	7.0%	
Materials and Contracts	126,100	11,439	50,429	38,990	340.9%	- \$25k valuation fees paid which relates to the previous financial year. To be adjusted in the next budget review. - Other variances individually immaterial.
Other Employee Costs	8,860	2,920	177	(2,743)	(93.9%)	
Other Expenditure	60,500	168	37	(131)	(78.0%)	
Expenditure Total	1,000	895	140	(766)	(84.4%)	
01000 - Financial Services Total	0	0	0	0	0.0%	
01055 - Reo Centre / Beatty Park						
Income						
Contributions	(950)	(316)	(181)	135	(42.7%)	
Fees and Charges	(7,168,453)	(2,362,306)	(2,046,299)	316,007	(13.4%)	The opening of the new swimming pool was delayed, resulting in reduced admission fees and merchandise sales. To be adjusted during budget review. For a detailed breakdown of the different service lines, please refer to the Beatty Park report.
Internal Allocations	(2,795,950)	(931,980)	(1,511,341)	(679,361)	62.2%	
Internal Recovery	2,795,950	931,980	1,103,753	171,773	18.4%	
Other Revenues	0	0	26	26	100.0%	
Reimbursements	(47,344)	(17,670)	(18,322)	(652)	3.7%	
Income Total	(7,218,747)	(2,380,282)	(2,472,984)	(92,072)	3.9%	
Expenditure						
Depreciation	1,286,772	0	0	0	0.0%	
Employee Costs	3,917,945	1,237,002	1,232,326	(4,676)	(0.4%)	
Interest Expenses	331,604	58,265	58,266	0	0.0%	
Internal Allocations	4,736,956	978,635	1,068,411	89,776	9.2%	
Internal Recovery	(4,363,985)	(864,254)	(963,131)	(98,877)	11.4%	
Materials and Contracts	1,417,870	568,412	394,269	(194,143)	(33.0%)	- \$105k timing variance on furniture and equipment purchases for retail operations. - \$25k consultant fees not yet required. - \$15k timing variance on cleaning expenses for the Beatty Park Building - \$14k timing variance on furniture and equipment purchases for general operations. - \$12k contractors expenses for plumbing works not yet required. - (\$15k) budget pricing variance on maintenance expenses for the Beatty Park building. - Other variances are individually immaterial. - For a detailed breakdown of the different service lines, please refer to the Beatty Park report.
Other Employee Costs	36,278	14,424	8,904	(5,520)	(38.3%)	
Other Expenditure	234,663	75,857	57,911	(17,946)	(23.7%)	
Utilities	420,000	140,000	52,115	(67,885)	(62.8%)	Favourable variance on water and electricity expenses due to the delay in the opening of the new pool.
Expenditure Total	8,018,103	2,268,942	1,849,071	(318,271)	(14.1%)	
01055 - Reo Centre / Beatty Park Total	801,356	(111,860)	(629,293)	(411,340)	387.4%	
01070 - Marketing and Communication						
Expenditure						
Employee Costs	688,571	217,293	234,640	17,347	8.0%	
Internal Allocations	325,221	89,733	80,658	(9,075)	(10.1%)	
Materials and Contracts	304,500	80,231	20,038	(60,193)	(75.0%)	- \$26k timing variance relating to materials and contracts for Town Centre Activation. - \$18k timing variance on license fees. - Other variances individually immaterial.
Other Employee Costs	3,000	2,200	177	(2,023)	(92.0%)	
Other Expenditure	110,200	33,058	10,255	(22,803)	(69.0%)	- \$13k timing variance on public relations expenses. - Other variances individually immaterial.
Expenditure Total	1,436,492	422,626	346,778	(78,747)	(18.2%)	
01070 - Marketing and Communication Total	1,436,492	422,626	346,778	(78,747)	(18.2%)	
01075 - Art & Culture						
Expenditure						
Materials and Contracts	30,000	10,000	647	(9,353)	(93.5%)	
Expenditure Total	30,000	10,000	647	(9,353)	(83.5%)	
01075 - Art & Culture Total	30,000	10,000	647	(9,353)	(83.5%)	
01080 - Community Partnership						
Income						
Fees and Charges	(500)	0	(227)	(227)	100.0%	
Grants and Subsidies	(25,725)	(18,576)	(4,290)	14,286	(76.9%)	
Income Total	(26,225)	(18,576)	(4,517)	14,069	(76.7%)	
Expenditure						
Employee Costs	483,807	152,592	128,454	(24,238)	(15.9%)	Favourable variance due to vacant positions that were in the process of being filled.
Internal Allocations	235,719	70,965	63,515	(7,450)	(10.5%)	
Materials and Contracts	283,300	104,436	58,834	(45,602)	(43.7%)	Timing variance of programmes and events.
Other Employee Costs	7,430	2,475	1,403	(1,073)	(43.3%)	
Other Expenditure	115,000	38,332	168	(38,164)	(99.6%)	Timing variance relating to donations/sponsorships
Expenditure Total	1,126,266	368,901	262,574	(116,627)	(31.6%)	
01080 - Community Partnership Total	1,099,031	360,326	247,867	(102,488)	(28.2%)	

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01085 - Library Services						
Income						
Fees and Charges	(8,550)	(2,852)	(6,250)	(3,398)	119.1%	
Grants and Subsidies	(800)	(268)	(30,926)	(30,658)	11,439.6%	Grant income to be adjusted during budget review.
Other Revenues	(2,000)	(668)	(3,140)	(2,472)	370.1%	
Income Total	(11,350)	(3,788)	(40,316)	(66,628)	984.3%	
Expenditure						
Employee Costs	864,070	269,557	266,285	(3,272)	(1.2%)	
Internal Allocations	442,906	132,051	123,038	(9,014)	(6.8%)	
Materials and Contracts	86,250	29,219	25,871	(3,348)	(11.5%)	
Other Employee Costs	8,100	2,700	374	(2,326)	(86.1%)	
Other Expenditure	14,100	4,704	228	(4,476)	(95.2%)	
Expenditure Total	1,405,426	438,231	416,796	(22,439)	(6.1%)	
01085 - Library Services Total	1,394,076	434,443	376,480	(68,964)	(13.6%)	
01090 - Senior and Disability services						
Income						
Fees and Charges	(4,000)	(1,332)	(1,990)	(658)	49.4%	
Grants and Subsidies	(2,000)	(668)	0	668	(100.0%)	
Income Total	(6,000)	(2,000)	(1,990)	10	(0.6%)	
Expenditure						
Materials and Contracts	35,500	11,840	8,966	(2,874)	(24.3%)	
Other Expenditure	5,000	1,668	1,821	163	9.2%	
Expenditure Total	40,500	13,508	10,787	(2,721)	(20.1%)	
01090 - Senior and Disability services Total	34,500	11,608	8,797	(2,711)	(23.8%)	
01095 - Loftus Community Centre						
Income						
Fees and Charges	(46,000)	(15,332)	(22,142)	(6,810)	44.4%	
Income Total	(46,000)	(15,332)	(22,142)	(6,810)	44.4%	
Expenditure						
Employee Costs	0	0	1,705	1,705	100.0%	
Materials and Contracts	12,650	4,220	1,777	(2,443)	(87.9%)	
Other Employee Costs	1,000	332	0	(332)	(100.0%)	
Other Expenditure	500	168	1,243	1,075	639.9%	
Utilities	22,500	7,500	1,915	(5,585)	(74.6%)	
Expenditure Total	36,650	12,220	6,640	(6,680)	(46.7%)	
01095 - Loftus Community Centre Total	(9,350)	(3,112)	(15,497)	(12,980)	386.1%	
Community and Business Services Total	(32,828,544)	(36,914,118)	(38,699,887)	(786,670)	2.2%	
Infrastructure and Environment						
01135 - Director Infrastructure and Environment						
Expenditure						
Employee Costs	410,858	129,638	122,590	(7,048)	(5.4%)	
Internal Allocations	29,915	4,821	4,972	151	3.1%	
Internal Recovery	(505,341)	(146,795)	(156,934)	(10,139)	6.9%	
Materials and Contracts	45,750	5,497	25,806	20,309	369.5%	Budget phasing variance for consulting fees.
Other Employee Costs	14,318	6,796	3,548	(3,248)	(47.8%)	
Other Expenditure	500	43	18	(25)	(88.1%)	
Expenditure Total	0	0	0	0	0.0%	
01135 - Director Infrastructure and Environment Total	0	0	0	0	0.0%	
01140 - Ranger Services/Administration						
Income						
Contributions	(2,800)	(1,020)	0	1,020	(100.0%)	
Fees and Charges	(1,500)	(138)	372	507	(375.6%)	
Income Total	(4,300)	(1,158)	372	1,827	(132.2%)	
Expenditure						
Employee Costs	2,804,537	885,019	764,466	(120,553)	(13.6%)	Vacant positions and delay in the hiring process has resulted in less than anticipated employee expenses.
Interest Expenses	1,801	900	900	0	0.0%	
Internal Allocations	1,302,074	368,341	365,303	(23,038)	(5.9%)	
Internal Recovery	(4,357,689)	(1,326,144)	(1,233,378)	92,767	(7.0%)	
Materials and Contracts	169,500	47,056	86,771	39,716	84.4%	- \$17k timing variance on furniture & equipment purchased. - \$15k higher than anticipated spending on legal fees. This is to be adjusted during the budget review. - Other variances are individually immaterial.
Other Employee Costs	61,934	11,359	13,752	2,393	21.1%	
Other Expenditure	66,500	4,465	1,814	(2,651)	(59.4%)	
Expenditure Total	37,667	10,998	(372)	(11,867)	(100.4%)	
01140 - Ranger Services/Administration Total	33,367	9,841	0	(9,840)	(100.0%)	
01145 - Animal Control / Dog Pound						
Income						
Fees and Charges	(92,150)	(38,420)	(34,064)	4,356	(11.3%)	
Income Total	(92,150)	(38,420)	(34,064)	4,386	(11.3%)	
Expenditure						
Internal Allocations	262,956	79,840	74,255	(5,585)	(7.0%)	
Materials and Contracts	29,500	6,077	8,063	1,986	32.7%	
Other Expenditure	500	285	918	633	222.1%	
Expenditure Total	292,956	86,202	83,236	(2,968)	(3.4%)	
01145 - Animal Control / Dog Pound Total	200,806	47,782	49,172	1,390	2.9%	

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01150 - Local Laws and Abandoned Vehicles						
Income						
Fees and Charges	(151,300)	(50,977)	(49,358)	1,619	(3.2%)	
Income Total	(151,300)	(50,977)	(49,358)	1,619	(3.2%)	
Expenditure						
Internal Allocations	788,869	239,520	223,211	(16,309)	(6.8%)	
Materials and Contracts	6,000	794	1,045	251	31.6%	
Other Expenditure	0	0	675	675	100.0%	
Expenditure Total	794,869	240,314	224,931	(16,383)	(6.4%)	
01150 - Local Laws and Abandoned Vehicles Total	643,569	189,337	175,673	(13,764)	(7.3%)	
01155 - Community and Safety						
Income						
Grants and Subsidies	(50,000)	(16,668)	0	16,668	(100.0%)	
Income Total	(50,000)	(16,668)	0	16,668	(100.0%)	
Expenditure						
Employee Costs	92,774	16,555	14,510	(2,145)	(12.9%)	
Internal Allocations	26,919	8,025	7,489	(536)	(6.7%)	
Materials and Contracts	82,550	12,561	50	(12,511)	(99.6%)	
Other Employee Costs	360	120	0	(120)	(100.0%)	
Expenditure Total	182,603	37,261	22,049	(16,312)	(41.0%)	
01155 - Community and Safety Total	132,603	20,593	22,049	1,366	8.8%	
01160 - Infringement and Inspecforial Control						
Income						
Fees and Charges	(2,678,637)	(995,279)	(939,394)	55,885	(5.6%)	
Other Revenues	(200)	(16)	(182)	(166)	1,037.5%	
Income Total	(2,678,837)	(995,295)	(939,676)	65,719	(6.8%)	
Expenditure						
Depreciation	258,884	0	0	0	0.0%	
Internal Allocations	3,283,007	995,908	931,943	(64,855)	(6.5%)	
Materials and Contracts	622,000	464,817	498,385	13,568	2.8%	
Other Expenditure	196,500	60,215	13,554	(46,661)	(77.5%)	Timing on receipt of file lodgement fees.
Expenditure Total	4,360,391	1,561,940	1,443,882	(97,968)	(6.4%)	
01160 - Infringement and Inspecforial Control Total	1,681,544	566,646	504,308	(40,238)	(7.7%)	
01165 - Car Parks and Kerbside Parking						
Income						
Fees and Charges	(5,350,815)	(1,802,794)	(2,125,935)	(322,741)	17.9%	Higher than expected parking ticket revenue. To be adjusted during budget review.
Income Total	(5,350,815)	(1,802,794)	(2,125,935)	(322,741)	17.9%	
Expenditure						
Depreciation	362,640	0	0	0	0.0%	
Employee Costs	100,100	33,388	14,156	(19,232)	(57.6%)	
Materials and Contracts	463,822	154,584	123,519	(31,065)	(20.1%)	-\$11k timing variance on rental property expenses for Berlee St Car Park. - All other variances are individually immaterial.
Other Expenditure	446,915	147,401	119,885	(27,516)	(18.7%)	Lower than expected expenditure on equipment maintenance.
Expenditure Total	1,373,477	345,373	264,028	(71,345)	(21.3%)	
01165 - Car Parks and Kerbside Parking Total	(3,977,338)	(1,467,421)	(1,861,907)	(394,086)	28.9%	
01170 - Engineering Design Services						
Income						
Contributions	(1,500)	(576)	(617)	(41)	7.1%	Timing variance on advertising income.
Fees and Charges	(82,000)	(20,000)	0	20,000	(100.0%)	
Grants and Subsidies	(31,000)	0	0	0	0.0%	
Income Total	(114,500)	(20,576)	(617)	19,923	(97.0%)	
Expenditure						
Depreciation	121,644	0	0	0	0.0%	
Employee Costs	774,268	244,491	236,113	(8,378)	(3.4%)	
Internal Allocations	414,345	114,800	104,088	(10,712)	(9.3%)	
Materials and Contracts	384,500	135,785	88,127	(47,658)	(38.1%)	-\$37k timing variance on Leederville Christmas light installations. - (\$16k) budget phasing variance on consulting fees. - Other variances are individually immaterial.
Other Employee Costs	39,913	11,093	56,425	45,332	408.7%	Agency costs incurred in relation to filling a vacant position. To be adjusted during next budget review.
Other Expenditure	15,500	5,000	2,846	(2,154)	(43.1%)	
Utilities	760,500	253,335	168,721	(84,614)	(33.4%)	Favourable variance on electricity costs.
Expenditure Total	2,610,870	764,604	666,320	(108,184)	(14.2%)	
01170 - Engineering Design Services Total	2,396,370	744,028	665,703	(88,226)	(11.8%)	

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01176 - City Buildings						
Income						
Contributions	(2,000)	(717)	(629)	88	(12.3%)	
Income Total	(2,000)	(717)	(629)	88	(12.3%)	
Expenditure						
Employee Costs	365,193	115,247	92,365	(22,882)	(19.9%)	Favourable variance due to the agency labour costs budget currently used to pay for the vacant position.
Internal Allocations	176,996	51,842	47,808	(4,034)	(7.8%)	
Materials and Contracts	20,000	6,668	2,210	(4,458)	(66.9%)	
Other Employee Costs	5,100	1,700	1,700	0	0.0%	
Expenditure Total	667,289	176,467	144,083	(31,974)	(17.8%)	
01176 - City Buildings Total	666,289	174,740	143,454	(31,286)	(17.8%)	
01180 - Roads and Public Works Admin						
Income						
Contributions	(36,000)	(14,339)	(12,446)	1,894	(13.2%)	
Fees and Charges	(21,500)	(5,450)	(5,844)	(394)	7.2%	
Other Revenues	(500)	0	0	0	0.0%	
Income Total	(68,000)	(19,789)	(18,289)	1,600	(7.6%)	
Expenditure						
Employee Costs	443,674	140,169	159,968	19,799	14.1%	
Internal Allocations	593,039	174,443	159,266	(15,177)	(8.7%)	
Materials and Contracts	93,460	15,551	19,441	3,890	25.0%	
Other Employee Costs	40,259	13,420	12,836	(584)	(4.4%)	
Other Expenditure	0	0	1,257	1,257	100.0%	
Expenditure Total	1,190,422	343,583	362,768	9,186	2.7%	
01180 - Roads and Public Works Admin Total	1,072,422	323,794	344,479	10,686	3.3%	
01185 - Parks and Environmental Services						
Income						
Fees and Charges	(90,157)	(30,351)	(9,817)	20,534	(67.7%)	All variances are individually immaterial.
Income Total	(90,157)	(30,351)	(9,817)	20,534	(67.7%)	
Expenditure						
Depreciation	594,392	0	0	0	0.0%	
Employee Costs	2,312,150	773,792	614,325	(199,467)	(20.6%)	- \$65k reactive maintenance costs for verges not yet required. - \$27k reactive maintenance costs for Hyde Park not yet required. - \$21k reactive maintenance costs for local parks not yet required. - \$17k reactive maintenance costs for parks streetscapes not yet required. - \$14k timing variance on maintenance costs for Hyde Park. - \$10k labour costs for reactive maintenance costs for Britannia Road Reserve not yet required. - (\$18k) budget phasing variance on planned maintenance for local parks. - All other variances individually immaterial.
Internal Allocations	382	128	128	0	0.0%	
Materials and Contracts	3,278,250	1,372,210	1,086,928	(285,282)	(20.6%)	- \$20k reactive maintenance costs for Hyde Park not yet required. - \$28k timing variance on tree watering expenses for street trees maintenance. - \$20k timing variance on programmes and events. - \$20k timing variance on maintenance costs for Money Street Trees Surgery. - \$15k timing variance on turf maintenance for Lills Soccer Stadium. - \$13k reactive maintenance costs for Britannia Road Reserve not yet required. - \$13k timing variance on maintenance costs (Bore & Pump) for Oxford Street Reserve. - \$13k timing variance on maintenance costs (Bore & Pump) for Lills Soccer Stadium. - \$12k timing variance on cleaning right of ways maintenance. - \$12k timing variance on materials purchased for street trees maintenance. - \$10k timing variance on maintenance costs (Bore & Pump) for Hyde Park. - \$13k budget phasing variance on general maintenance for Britannia Road Reserve. - (\$37k) variance on general maintenance expenses for street trees.
Other Employee Costs	0	0	636	636	100.0%	
Utilities	0	0	14,800	14,800	100.0%	
Expenditure Total	6,686,174	2,146,199	1,718,817	(427,913)	(19.8%)	
01185 - Parks and Environmental Services Total	6,496,017	2,116,779	1,709,000	(408,779)	(19.2%)	

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01190 - Waste Services						
Income						
Contributions	(3,200)	(1,068)	(1,307)	(239)	22.4%	
Fees and Charges	(132,600)	(124,098)	(103,243)	20,856	(16.8%)	\$20k timing variance on waste exempt rubbish service charges.
Other Revenues	(1,000)	(332)	(24,934)	(24,602)	7,410.2%	Favourable variance relating to rebates and micro business annual charges.
Income Total	(136,700)	(125,498)	(129,484)	(3,986)	3.2%	
Expenditure						
Depreciation	35,742	0	0	0	0.0%	
Employee Costs	2,012,339	651,162	732,807	81,645	12.5%	Variance relates to worker's compensation payments that is pending reimbursement.
Interest Expenses	104,673	0	0	0	0.0%	
Internal Allocations	1,123,244	330,044	305,763	(24,281)	(7.4%)	
Internal Recovery	(389,606)	(123,168)	(158,759)	(35,591)	28.9%	
Materials and Contracts	11,819,711	8,934,732	8,372,765	(561,967)	(6.3%)	- \$417k variance on the resource recovery facility payout which is to be adjusted during budget review. - \$183k timing variance on waste recycling costs. - \$154k variance on waste tipping costs to be reallocated in the next month end. - \$56k timing variance on waste processing for bulk verge collection. - \$22k timing variance on programmes and events. - (\$70k) budget pricing variance on refuse collection for bulk verge collection. - All other variances individually immaterial.
Other Employee Costs	50,028	16,676	15,876	(800)	(4.8%)	
Other Expenditure	522,500	521,500	502,559	(18,931)	(2.1%)	
Expenditure Total	16,702,732	10,730,846	10,171,021	(669,826)	(6.2%)	
01190 - Waste Services Total	16,666,032	10,606,448	10,041,637	(669,911)	(6.3%)	
01196 - Works Depot						
Income						
Contributions	(1,000)	(317)	(436)	(119)	37.5%	
Income Total	(1,000)	(317)	(436)	(119)	37.5%	
Expenditure						
Employee Costs	188,621	59,530	57,644	(1,886)	(3.2%)	
Internal Allocations	96,099	28,060	26,779	(1,281)	(4.6%)	
Internal Recovery	(296,220)	(91,441)	(88,619)	2,822	(3.1%)	
Materials and Contracts	6,000	2,000	449	(1,551)	(77.6%)	
Other Employee Costs	2,600	832	828	(4)	(0.6%)	
Other Expenditure	4,000	1,336	3,355	2,019	151.1%	
Expenditure Total	1,000	317	456	119	37.5%	
01196 - Works Depot Total	0	0	0	0	0.0%	

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01200 - Plant Operating						
Expenditure						
Depreciation	1,125,690	0	0	0	0.0%	
Employee Costs	0	0	8,226	8,226	100.0%	
Internal Allocations	85,624	28,624	25,536	(3,088)	(10.8%)	
Internal Recovery	(1,045,425)	(348,473)	(347,514)	959	(0.3%)	
Materials and Contracts	631,000	240,332	193,796	(46,536)	(19.4%)	Favourable variance on fuel and repairs.
Expenditure Total	796,889	(79,617)	(119,968)	(40,459)	60.9%	
01200 - Plant Operating Total	796,889	(79,617)	(119,968)	(40,459)	60.9%	
01216 - Public Works						
Expenditure						
Depreciation	4,223,876	0	0	0	0.0%	
Employee Costs	1,364,500	493,584	346,373	(107,211)	(23.6%)	- S70k timing variance on street cleaning. - S23k timing variance on road maintenance. - S23k timing variance on footpaths. - S22k timing variance on shopping precincts cleaning. - S12k timing variance on graffiti control. - Other variances individually immaterial.
Internal Recovery	(787,740)	(255,912)	(85,385)	170,523	(66.6%)	
Materials and Contracts	1,310,335	373,936	296,285	(75,551)	(20.2%)	- S37k timing variance on maintenance costs for traffic control for roadworks. - S28k timing variance on maintenance for footpaths. - S16k timing variance on rights of way maintenance. - S15k timing variance on roads line-marking. - S11k timing variance on plant hire for street cleaning. - S46k budget phasing variance on maintenance for drainage. - Other variances individually immaterial.
Expenditure Total	6,130,971	671,608	668,269	(12,259)	(2.1%)	
01216 - Public Works Total	6,130,971	671,608	668,269	(12,259)	(2.1%)	
01220 - Child Care and Play Groups						
Income						
Fees and Charges	(58,352)	(31,124)	(34,561)	(3,437)	11.0%	
Reimbursements	(20,990)	(5,195)	(6,958)	(1,763)	33.9%	
Income Total	(79,342)	(36,319)	(41,519)	(5,200)	14.3%	
Expenditure						
Depreciation	87,636	0	0	0	0.0%	
Internal Allocations	4,439	1,472	1,492	20	1.4%	
Materials and Contracts	40,025	34,763	1,582	(33,181)	(95.4%)	S30k timing variance for maintenance costs for North Perth Playgroup.
Utilities	9,450	3,148	2,626	(522)	(16.6%)	
Expenditure Total	141,660	39,383	5,700	(33,683)	(86.6%)	
01220 - Child Care and Play Groups Total	62,322	3,064	(36,819)	(39,883)	(1,288.0%)	
01226 - Stadium and Ovals						
Income						
Fees and Charges	(46,798)	(32,990)	(34,139)	(1,149)	3.5%	
Reimbursements	(145,958)	(48,995)	(33,816)	15,180	(31.0%)	
Income Total	(192,756)	(81,985)	(67,955)	14,031	(17.1%)	
Expenditure						
Depreciation	2,390,736	0	0	0	0.0%	
Employee Costs	0	0	348	348	100.0%	
Internal Allocations	14,277	4,700	4,780	80	1.7%	
Materials and Contracts	258,500	167,955	67,257	(100,598)	(60.0%)	- S113k timing variance on maintenance works for the Uits Doccer Stadium. - S10k timing variance on turf maintenance for the Leederville common area.
Other Expenditure	12,813	0	4,571	4,571	100.0%	
Utilities	67,600	22,600	29,982	7,382	32.7%	
Expenditure Total	2,744,126	196,266	106,938	(88,917)	(46.2%)	
01226 - Stadium and Ovals Total	2,646,340	119,289	38,983	(74,286)	(66.4%)	
01230 - Public Halls						
Income						
Fees and Charges	(141,918)	(50,841)	(68,995)	(18,154)	35.7%	
Reimbursements	(3,281)	(166)	(626)	(460)	277.1%	
Income Total	(146,199)	(51,007)	(69,621)	(18,614)	36.6%	
Expenditure						
Depreciation	240,364	0	0	0	0.0%	
Employee Costs	1,000	0	465	465	100.0%	
Internal Allocations	7,273	2,296	2,436	140	6.1%	
Materials and Contracts	125,050	51,117	66,635	15,516	30.4%	
Other Expenditure	583	0	1,593	1,593	100.0%	
Utilities	27,150	9,048	12,531	3,483	38.5%	
Expenditure Total	401,440	62,461	83,660	21,199	33.9%	
01230 - Public Halls Total	266,241	11,464	14,039	2,686	22.8%	

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01236 - Community and Welfare Centre						
Income						
Fees and Charges	(30,398)	(9,370)	(9,018)	352	(3.8%)	
Reimbursements	(16,916)	(3,074)	(10,264)	(7,180)	233.6%	
Income Total	(47,314)	(12,444)	(19,272)	(6,828)	64.9%	
Expenditure						
Depreciation	172,224	0	0	0	0.0%	
Employee Costs	0	0	649	649	100.0%	
Internal Allocations	7,768	2,660	2,604	(56)	(2.1%)	
Materials and Contracts	27,600	13,627	6,584	(7,243)	(52.4%)	
Other Expenditure	0	0	1,209	1,209	100.0%	
Utilities	9,620	3,780	2,877	(903)	(23.9%)	
Expenditure Total	217,262	20,267	13,925	(6,944)	(31.3%)	
01236 - Community and Welfare Centre Total	169,948	7,823	(6,349)	(13,172)	(168.4%)	
01240 - Sporting Clubs Buildings						
Income						
Fees and Charges	(65,235)	(23,009)	(24,724)	(1,715)	7.5%	
Reimbursements	(79,753)	(16,168)	(43,004)	(24,836)	136.7%	All variances are individually immaterial.
Income Total	(144,988)	(41,177)	(67,728)	(26,661)	64.6%	
Expenditure						
Depreciation	697,024	0	0	0	0.0%	
Employee Costs	0	0	278	278	100.0%	
Internal Allocations	33,125	10,942	11,096	154	1.4%	
Materials and Contracts	74,600	35,921	22,485	(13,436)	(37.4%)	
Other Expenditure	0	0	2,061	2,061	100.0%	
Utilities	75,780	25,256	23,776	(1,480)	(5.9%)	
Expenditure Total	840,629	72,119	69,696	(12,423)	(17.2%)	
01240 - Sporting Clubs Buildings Total	696,641	30,942	(8,032)	(38,974)	(126.0%)	
01245 - Reserves Pavilion and Facilities						
Income						
Fees and Charges	(17,510)	(5,128)	(5,195)	(3,057)	50.0%	
Reimbursements	(3,066)	(608)	(1,309)	(701)	115.3%	
Income Total	(20,576)	(6,736)	(10,604)	(3,768)	56.9%	
Expenditure						
Depreciation	231,228	0	0	0	0.0%	
Internal Allocations	6,801	2,185	2,276	91	4.2%	
Materials and Contracts	410,701	222,127	103,792	(118,335)	(53.3%)	\$103k timing variance on maintenance costs for Banks Reserve Pavilion. - Other variances are individually immaterial.
Other Expenditure	0	0	5,088	5,088	100.0%	
Utilities	45,490	15,164	17,135	1,971	13.0%	
Expenditure Total	694,220	239,476	128,291	(111,186)	(48.4%)	
01245 - Reserves Pavilion and Facilities Total	673,644	232,740	117,787	(114,963)	(48.4%)	
01250 - Health Clinics						
Income						
Fees and Charges	(26,820)	(18,528)	(19,170)	(642)	3.5%	
Reimbursements	(2,902)	(484)	(2,205)	(1,721)	355.6%	
Income Total	(29,722)	(19,012)	(21,375)	(2,363)	12.4%	
Expenditure						
Depreciation	54,432	0	0	0	0.0%	
Employee Costs	0	0	1,103	1,103	100.0%	
Internal Allocations	2,126	693	712	19	2.7%	
Materials and Contracts	80,500	66,595	6,409	(60,186)	(90.4%)	\$60k timing variance on maintenance costs for North Perth Dental Clinic.
Other Expenditure	1,895	0	713	713	100.0%	
Utilities	6,300	2,100	3,504	1,404	66.9%	
Expenditure Total	146,253	69,388	12,441	(66,847)	(82.1%)	
01250 - Health Clinics Total	116,531	60,376	(8,834)	(68,310)	(117.7%)	
01255 - Road Reserves						
Expenditure						
Employee Costs	97,200	32,376	12,357	(20,019)	(51.8%)	\$14k reactive maintenance costs not yet required for road reserves. - \$10k timing variance on planned maintenance for road reserves.
Materials and Contracts	37,950	15,268	12,943	(2,325)	(15.2%)	
Utilities	0	0	2,358	2,358	100.0%	
Expenditure Total	135,150	47,644	27,658	(19,888)	(41.9%)	
01255 - Road Reserves Total	135,150	47,644	27,658	(19,888)	(41.9%)	

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01265 - Operational Buildings						
Income						
Contributions	(70,608)	(23,636)	(23,625)	11	(0.0%)	
Fees and Charges	(917,590)	(63,308)	(305,009)	(245,701)	388.1%	- \$211k budget phasing variance on DLGSC lease income. To be adjusted during budget review. - \$11k budget phasing variance on commercial parking permit. To be adjusted during budget review. - Other variances individually immaterial.
Reimbursements	(535,824)	(178,720)	(168,496)	10,224	(5.7%)	
Income Total	(1,624,022)	(265,664)	(601,030)	(256,466)	88.7%	
Expenditure						
Depreciation	1,529,400	0	0	0	0.0%	
Employee Costs	7,000	2,668	4,402	1,734	66.0%	
Interest Expenses	115,870	31,293	31,293	0	0.0%	
Internal Allocations	58,956	19,485	19,748	263	1.3%	
Internal Recovery	(857,363)	(99,899)	(117,751)	(17,892)	17.9%	
Materials and Contracts	524,504	150,603	161,637	(28,966)	(15.2%)	Timing variance of building and maintenance works.
Other Expenditure	587,867	0	13,740	13,740	100.0%	
Utilities	131,300	43,764	39,822	(3,942)	(9.0%)	
Expenditure Total	2,097,634	187,914	182,851	(36,063)	(18.7%)	
01265 - Operational Buildings Total	673,612	(77,660)	(348,179)	(270,628)	348.4%	
01270 - Depot Buildings						
Expenditure						
Depreciation	183,564	0	0	0	0.0%	
Employee Costs	0	0	747	747	100.0%	
Internal Allocations	7,482	2,472	2,504	32	1.3%	
Internal Recovery	(294,723)	(59,154)	(69,640)	(10,485)	17.7%	
Materials and Contracts	48,500	20,173	29,058	8,885	44.0%	
Other Expenditure	27,177	27,177	29,757	2,580	9.5%	
Utilities	28,000	9,332	7,574	(1,758)	(18.8%)	
Expenditure Total	0	0	0	0	0.0%	
01270 - Depot Buildings Total	0	0	0	0	0.0%	
01275 - Parks Services Administration						
Income						
Contributions	(2,800)	(933)	(1,017)	(84)	9.0%	
Income Total	(2,800)	(933)	(1,017)	(84)	9.0%	
Expenditure						
Depreciation	108,655	0	0	0	0.0%	
Employee Costs	1,337,384	425,944	531,038	105,094	24.7%	Variance relates to worker's compensation payments that is pending reimbursement.
Internal Allocations	1,448,236	425,807	395,412	(30,395)	(7.1%)	
Internal Recovery	(1,386,743)	(462,244)	(362,034)	100,210	(21.7%)	
Materials and Contracts	70,500	18,832	5,304	(13,528)	(71.8%)	
Other Employee Costs	83,125	27,712	22,413	(5,299)	(19.1%)	
Other Expenditure	19,000	6,332	5,374	(958)	(15.1%)	
Expenditure Total	1,880,167	442,383	697,607	166,124	36.1%	
01275 - Parks Services Administration Total	1,877,367	441,450	696,590	165,040	36.1%	
01280 - Recoverable Works						
Income						
Reimbursements	(32,860)	(9,220)	(16,876)	(6,656)	72.2%	
Income Total	(32,860)	(9,220)	(16,876)	(6,656)	72.2%	
Expenditure						
Employee Costs	12,655	4,220	2,112	(2,108)	(50.0%)	
Materials and Contracts	20,000	5,000	612	(4,388)	(87.8%)	
Expenditure Total	32,655	9,220	2,724	(6,498)	(70.6%)	
01280 - Recoverable Works Total	(6)	0	(10,162)	(10,162)	100.0%	
Infrastructure and Environment Total	38,826,808	14,869,689	12,688,571	(2,074,987)	(14.2%)	
Strategy and Development						
01010 - Corporate Strategy and Governance						
Income						
Other Revenues	0	0	(200)	(200)	100.0%	
Income Total	0	0	(200)	(200)	100.0%	
Expenditure						
Employee Costs	497,367	157,009	141,747	(15,262)	(9.7%)	
Internal Allocations	279,986	78,948	72,512	(6,436)	(8.2%)	
Materials and Contracts	146,450	48,808	20,659	(28,149)	(57.7%)	- \$11k legal fees not yet required. - \$13k audit fees not yet required. - Other variances individually immaterial.
Other Employee Costs	3,000	1,000	0	(1,000)	(100.0%)	
Other Expenditure	1,750	584	204	(380)	(65.1%)	
Expenditure Total	928,553	286,349	236,122	(61,227)	(17.9%)	
01010 - Corporate Strategy and Governance Total	928,553	286,349	234,922	(61,427)	(18.0%)	

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01106 - Director Strategy and Development						
Expenditure						
Employee Costs	323,275	101,999	98,071	(3,928)	(3.9%)	
Internal Allocations	17,821	2,505	2,404	(102)	(4.1%)	
Internal Recovery	(344,696)	(105,118)	(100,864)	4,254	(4.0%)	
Materials and Contracts	1,450	103	256	153	148.5%	
Other Employee Costs	1,800	438	132	(306)	(69.5%)	
Other Expenditure	350	72	1	(71)	(98.6%)	
Expenditure Total	0	0	0	0	0.0%	
01106 - Director Strategy and Development Total	0	0	0	0	0.0%	
01110 - Development and Design						
Income						
Contributions	(1,300)	(432)	(339)	93	(21.5%)	
Fees and Charges	(338,840)	(122,332)	(154,825)	(32,493)	26.6%	- \$37k favourable variance on development application fees. - Other variances individually immaterial.
Income Total	(340,140)	(122,764)	(154,164)	(32,400)	26.4%	
Expenditure						
Employee Costs	1,140,495	359,914	363,218	3,304	0.9%	
Internal Allocations	608,069	166,305	142,416	(23,893)	(15.4%)	
Materials and Contracts	145,350	65,130	19,763	(45,347)	(69.6%)	- \$41k legal and consultant fees not yet required. - Other variances are individually immaterial.
Other Employee Costs	11,074	3,667	3,323	(344)	(9.4%)	
Other Expenditure	32,600	15,200	11,756	(3,444)	(22.7%)	
Expenditure Total	1,941,688	612,217	640,496	(71,721)	(11.7%)	
01110 - Development and Design Total	1,601,448	489,465	586,552	(104,121)	(21.3%)	
01115 - Health Admin and Food Control						
Income						
Contributions	(3,300)	(1,628)	(436)	1,092	(71.5%)	
Fees and Charges	(302,620)	(242,252)	(85,461)	166,791	(64.7%)	- \$18k timing variance of food premise licence fees. - \$22k timing variance on public building licenses. - \$72k timing variance on pool sampling fees. - Other variances are individually immaterial.
Other Revenues	(1,000)	(332)	0	332	(100.0%)	
Income Total	(306,920)	(244,112)	(86,897)	168,216	(64.8%)	
Expenditure						
Employee Costs	593,154	313,424	302,225	(11,199)	(3.6%)	
Internal Allocations	505,719	137,935	125,303	(12,632)	(9.2%)	
Materials and Contracts	96,837	28,280	12,114	(16,166)	(57.2%)	
Other Employee Costs	15,319	5,108	2,622	(2,486)	(48.7%)	
Other Expenditure	11,750	3,916	325	(3,591)	(91.7%)	
Expenditure Total	1,822,779	488,660	442,589	(46,074)	(9.4%)	
01115 - Health Admin and Food Control Total	1,516,969	244,551	566,692	112,141	46.9%	
01120 - Compliance Services						
Income						
Contributions	(2,000)	(735)	(872)	(137)	18.6%	
Fees and Charges	(20,000)	(6,668)	10,433	17,101	(256.5%)	
Income Total	(22,000)	(7,403)	9,561	16,964	(228.2%)	
Expenditure						
Employee Costs	463,529	146,290	145,963	(327)	(0.2%)	
Internal Allocations	259,947	71,018	63,571	(7,447)	(10.5%)	
Materials and Contracts	55,100	18,368	8,320	(10,048)	(54.7%)	
Other Employee Costs	7,717	2,572	3,099	\$27	20.6%	
Other Expenditure	2,000	664	135	(529)	(79.7%)	
Expenditure Total	788,293	258,912	221,088	(17,824)	(7.6%)	
01120 - Compliance Services Total	766,293	251,509	230,649	(800)	(0.4%)	
01125 - Building Control and License						
Income						
Contributions	(1,800)	(563)	0	563	(100.0%)	
Fees and Charges	(267,500)	(88,168)	(83,506)	5,662	(6.3%)	
Other Revenues	(2,750)	(916)	(1,075)	(159)	17.4%	
Income Total	(272,050)	(90,647)	(84,581)	6,066	(6.7%)	
Expenditure						
Employee Costs	381,703	120,465	110,572	(9,893)	(8.2%)	
Internal Allocations	205,768	56,086	50,389	(5,697)	(10.2%)	
Materials and Contracts	8,000	2,672	790	(1,882)	(70.4%)	
Other Employee Costs	28,282	9,428	(6,065)	(15,493)	(164.3%)	
Other Expenditure	2,000	668	1	(667)	(99.9%)	
Expenditure Total	626,763	189,319	166,887	(33,632)	(17.8%)	
01125 - Building Control and License Total	354,703	98,672	71,106	(27,566)	(27.9%)	

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

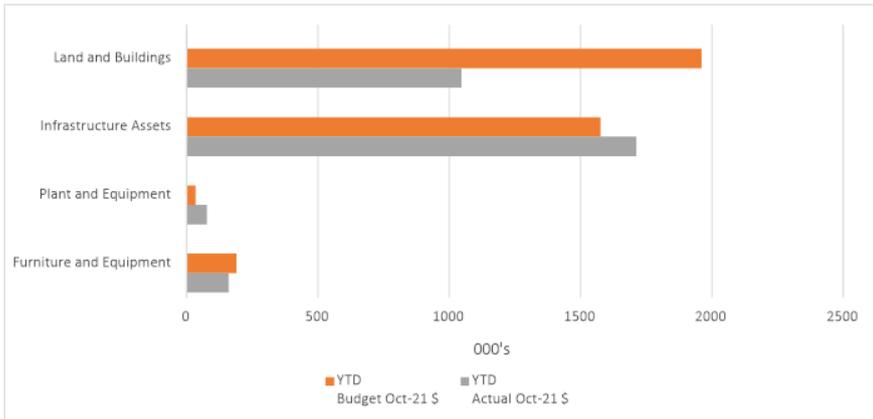


	Adopted Budget 2020/21	YTD Budget 31/10/2021	YTD Actual 31/10/2021	YTD Variance	% Variance	Variance Commentary
01110 - Polity and Place Services						
Income						
Contributions	(1,600)	(632)	0	632	(100.0%)	
Fees and Charges	(3,625)	0	0	0	0.0%	
Income Total	(6,125)	(632)	0	632	(100.0%)	
Expenditure						
Employee Costs	1,597,964	504,258	484,155	(20,103)	(4.0%)	
Internal Allocations	731,768	199,530	179,425	(20,105)	(10.1%)	
Materials and Contracts	1,089,360	324,784	70,336	(254,448)	(78.3%)	Timing variance of works relating operating initiatives and programmes.
Other Employee Costs	16,404	5,454	3,605	(1,859)	(34.0%)	
Other Expenditure	30,000	10,000	7,415	(2,585)	(25.9%)	
Expenditure Total	3,466,496	1,044,036	744,936	(299,100)	(28.6%)	
01110 - Polity and Place Services Total	3,460,371	1,045,604	744,936	(286,568)	(28.6%)	
Strategy and Development Total	8,426,327	2,384,038	2,023,637	(370,401)	(16.6%)	
Total	16,261,632	(18,461,044)	(21,840,264)	(3,379,220)	18.3%	

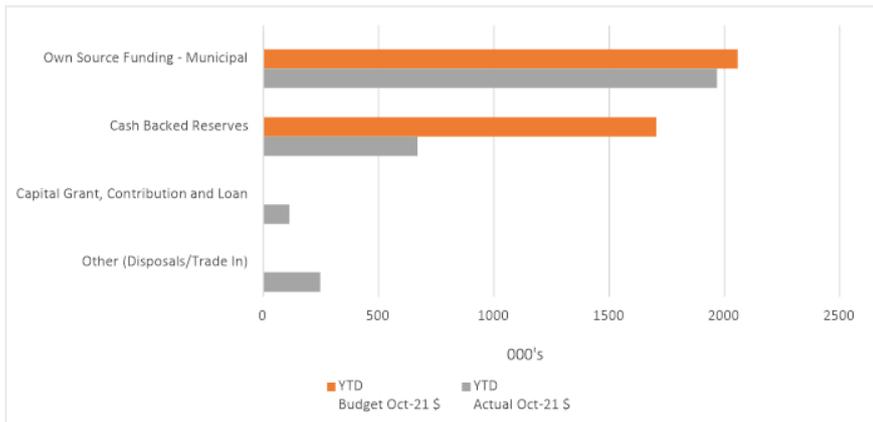
CITY OF VINCENT
 NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
 AS AT 31 OCTOBER 2021



CAPITAL EXPENDITURE	Adopted Budget 2021/22	YTD Budget Oct-21	YTD Actual Oct-21	YTD Variance	Variance
	\$	\$	\$	\$	%
Land and Buildings	9,328,220	1,961,182	1,046,715	(914,467)	(47%)
Infrastructure Assets	7,831,761	1,576,961	1,713,323	136,362	9%
Plant and Equipment	2,991,056	35,000	77,211	42,211	121%
Furniture and Equipment	2,007,673	190,000	160,052	(29,948)	(16%)
Total	22,158,710	3,763,143	2,997,302	(765,841)	(20%)



FUNDING	Adopted Budget 2021/22	YTD Budget Oct-21	YTD Actual Oct-21	YTD Variance	Variance
	\$	\$	\$	\$	%
Own Source Funding - Municipal	10,240,502	2,058,143	1,967,867	(90,276)	(4%)
Cash Backed Reserves	3,365,850	1,705,000	669,249	(1,035,751)	(61%)
Capital Grant, Contribution and Loan	7,249,525	0	112,847	112,847	100%
Other (Disposals/Trade In)	1,302,833	0	247,339	247,339	100%
Total	22,158,710	3,763,143	2,997,302	(765,841)	(20%)



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

Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
LAND & BUILDING ASSETS							
ADMIN CENTRE							
Air Conditioning & HVAC Renewal - Admin Building HVAC	344,000	45,000	10,723	(34,277)	(76%)	27,410	Works in progress, to be completed by May 22.
BEATTY PARK LEISURE CENTRE							
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	1,500,000	1,500,000	751,053	(748,947)	(50%)	281,515	Works in progress.
Beatty Park Leisure Centre – Concourse Tiling	165,000	95,000	90,325	(4,675)	(5%)	-	Works Complete
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand	450,000	10,000	-	(10,000)	(100%)	-	Contract to be awarded, works to commence December 21.
LIBRARY							
Upgrade Library counter to enhance customer service delivery	48,500	-	-	-	0%	-	To commence in Apr 22.
VINCENT COMMUNITY CENTRE							
Vincent Community Centre – Air Conditioning & HVAC Renewal	170,000	55,000	40,000	(15,000)	(27%)	40,633	Job is completed, remaining funds reallocated to BPLC Infrastructure renewal during budget review.
DEPARTMENT OF SPORTS AND RECREATION							
DLGSC LED lighting upgrade/renewal	225,000	-	-	-	0%	-	Works at planning stage.
DLGSC Air Conditioning & HVAC Renewal	250,000	5,000	4,950	(50)	(1%)	2,500	Works in progress.
DLGSC renewal/upgrade-Lease obligation	80,000	-	-	-	0%	79,261	Works at planning stage.

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

Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
MISCELLANEOUS							
Infrastructure Works - Litis Stadium	3,000,000	-	1,045	1,045	100%	13,728	Planning phase, works will commence in FY22-23.
413 Bulwer Street, West Perth - Replacement of shed (Volleyball WA)	50,000	-	-	-	0%	18,004	Works to be scheduled.
Works Depot - Non fixed assets renewals	95,000	-	-	-	0%	-	Works to be scheduled.
Lease Property Non Scheduled Renewal	50,000	-	-	-	0%	-	Based on request from leasee.
99 Loftus Street, Leederville - Loftus Child Health leasing requirements	20,000	-	-	-	0%	17,983	Works to commence in late Nov 21, to be completed by Dec 21.
Loftus Recreation Centre, 99 Loftus Street, Leederville - ventilation installation	20,000	20,000	15,360	-	4,640 (23%)	-	Works completed.
North Perth Main Town Hall - Kitchen and toilet renewal	180,000	-	-	-	0%	9,000	Design phase.
North Perth Lesser Town Hall - Kitchen and toilet renewal	120,000	-	-	-	0%	-	Design phase.
Library Renewals	80,000	-	-	-	0%	-	
Menzies Park Pavilion & Ablutions	330,000	-	797	797	100%	9,790	Design Phase, to commence in March 22.
Miscellaneous Assets Renewal (City Buildings)	100,000	5,000	41,949	36,949	739%	13,794	Based on request, ongoing till June 22.
Aircon & HVAC Miscellaneous Renewals all properties	50,000	-	-	-	0%	18,913	Based on request, ongoing till June 22.
Water and Energy Efficiency Initiatives	75,000	5,000	3,057	-	1,943 (39%)	9,091	Ongoing project, to be completed by June 22.
Hyde Park West	220,000	5,000	6,456	1,456	29%	3,850	Works in progress, to be completed after Hyde park fair.
Leederville Tennis Club - fencing upgrade	75,000	-	-	-	0%	-	Design phase.
Leederville Oval Stadium - Light posts renewal	1,100,000	-	-	-	0%	-	Major works to be done in next FY.
Forrest Park Croquet Club	16,450	-	-	-	0%	-	Works scheduled to be completed by Dec 21.
Solar Photovoltaic Panel System Installation - Mt Hawthorn Community Centre	8,732	8,732	500	-	8,232 (94%)	8,395	Works in progress, purchase order raised, to be completed by Dec 21.
Solar Photovoltaic Panel System Installation - Vincent Community Centre	20,150	20,150	-	-	20,150 (100%)	-	Works to commence in Feb - Mar 22.
Solar Photovoltaic Panel System Installation - Britannia Reserve Pavilion	8,900	8,900	-	-	8,900 (100%)	-	Works to commence in Feb - Mar 22.
Roofing Renewal-Loton Park Tennis Club Room	178,400	178,400	80,500	-	97,900 (55%)	97,180	Works completed.
Leederville Oval Stadium - Electrical renewal - 3 boards	298,088	-	-	-	0%	115,953	Works in progress, purchase order raised, to be completed by Feb 2022.
FOR LAND & BUILDING ASSETS	9,328,220	1,961,182	1,046,715	(914,467)	(47%)	766,998	

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

Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
INFRASTRUCTURE ASSETS							
LOCAL ROADS PROGRAM							
Lake Street - Bulwer Street to Brisbane Street	110,307	35,000	30,876	(4,124)	(12%)	46,299	Timing Variance, to be completed by Dec 21. Should this be uniform either go with 21 Or better to chnge the other months to suit this format.
Lake Street - Stuart Street to Newcastle Street	116,615	25,000	22,684	(2,316)	(9%)	46,921	Timing Variance, to be completed by Dec 2021.
Glyde Street - Coogee Street to Matlock Street	45,562	25,000	20,215	(4,785)	(19%)	12,145	Works completed, awaiting final invoice.
Richmond Street - Scott Street to Oxford Street	62,141	-	500	500	100%	0	Works to be Scheduled, to be completed by Mar 22.
Eton Street - Gill Street to Ellesmere Street	132,596	50,000	47,078	(2,922)	(6%)	0	Works in progress, to be completed by Mar 22.
Grosvenor Road - Ethel Street to Fitzgerald Street	73,279	-	500	500	100%	760	Works to be Scheduled, to be completed by Mar 22. phase Jan to Mar
Lawley Street - Fitzgerald Street to R.O.W	21,734	-	500	500	100%	0	Works to be Scheduled, to be completed by Mar 22. phase Jan to Mar
Richmond Street - Leicester Street to Cul-de-sac	37,429	-	-	-	0%	250	Works to be scheduled, to commence in Jan 22.
Britannia Road - Federation Street to Kalgoorlie Street	96,305	20,000	15,767	- 4,233	(21%)	2,097	Timing Variance, to be completed by Mar 22
Bouverie Place - Federation Street to Kalgoorlie Street	86,953	10,000	11,942	1,942	19%	0	Works in progress.
Ashby Street - East Street to Egina Street	100,341	20,000	15,343	- 4,657	(23%)	15,051	Works in progress, purchase order raised. To be completed by Mar 22
Ashby Street - Kalgoorlie Street to Egina Street	105,907	20,000	19,223	- 777	(4%)	3,840	Works in progress, purchase order raised. To be completed by Mar 22
Ashby Street - Kalgoorlie Street to The Boulevard	53,984	10,000	4,098	- 5,902	(59%)	8,154	Works in progress, purchase order raised. To be completed by Mar 22
Ashby Street - Flinders Street to Coogee Street	53,984	10,000	9,092	- 908	(9%)	5,115	Works in progress, purchase order raised. To be completed by Mar 22
Thompson Street - Barnet Street to Loftus Street	2,500	-	500	500	100%	0	Works to be Scheduled. To be completed by Mar 22.
Bruce Street - Barnet Street to Loftus Street	2,500	-	-	-	0%	500	Budget to be reallocated as part of budget review.
Egina Street - Berryman Street to Anzac Road	5,000	-	-	-	0%	0	Works to be Scheduled. To be completed by Mar 22.
Egina Street - Tasman Street to Berryman Street	5,000	-	500	500	100%	500	Works to be Scheduled. To be completed by Mar 22.
Minor Traffic Management Improvements Program	80,000	15,000	13,564	(1,436)	(10%)	1,990	On going project based on council request.
Chelmsford Road to Raglan Road	-	-	1,368	1,368	100%	0	Actuals from FY 20-21, to be adjusted during budget review.
ROAD TO RECOVERY							
Tennyson Street - Loftus Street to Shakespeare Street	200,377	-	500	500	100%	0	Works in progress, to be completed by Mar 22.
Brisbane Tce - Lake St to Brisbane Place	33,363	25,000	26,348	1,348	5%	0	Works completed.
Ellesmere Street - Shakespeare St to London St	90,170	15,000	10,526	- 4,474	(30%)	2,533	Works in progress, purchase order raised. To be completed by Mar 22
TRAFFIC MANAGEMENT							
Alma/Claverton Local Area Traffic Management	48,955	-	-	-	0%	-	Further report going to OMC Mar 22.
Harold and Lord St Intersection	26,000	-	-	-	0%	-	Design Phase, to be completed by June 22.
Mini Roundabouts	-	-	10,334	10,334	100%	3,798	Actuals from FY 20-21, to be adjusted during budget review.
BLACK SPOT PROGRAM							
Grosvenor Road - Install half seagull islands on Grosvenor Rd to ban through and right turn mo	100,000	-	-	-	0%	-	Works at planning stage, to be completed by Mar 22.
Leederville Parade - Vincent Street to Loftus Street	200,000	-	-	-	0%	14,939	Works in design stage, pending futher discussion with main roads.
Intersection of Bulwer and Stirling St, Perth	95,960	-	3,086	3,086	100%	680	Works to commence in late Nov 21, to be completed by Feb 22.
Intersection of Green, Tyler & Merredin St, Mt Hawthorn/Joondanna	30,000	-	-	-	0%	700	Works in design phase, pending discussion with City of Stirling.
Intersection of Loftus and Vincent Streets, West Perth/Leederville	245,270	100,000	92,399	(7,601)	(8%)	158,084	Works to be completed by Dec 21.

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

Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
STREETSCAPE IMPROVEMENTS							
Streetscape Improvements Program	35,000	-	-	-	0%	-	Transfer \$35k budget to Oxford St - Leederville Pde to Vincent in MYBR.
Streetscape Improvements-Angove St and Fitzgerald St	10,000	10,000	8,420	(1,580)	(16%)	0	Works in progress.
ROADWORKS - REHABILITATION (MRRG PROGRAM)							
Chelmsford Road to Raglan Road : Road - Rehabilitation	-	-	1,368	1,368	100%	0	Actuals from FY 20-21, to be adjusted during budget review.
Oxford Street - Leederville Parade to Vincent Street	118,376	118,376	161,485	43,109	36%	2,781	Scope increased, transfer \$35k from Streetscape Improvement program in MYBR.
Loftus Street - North bound lanes Vincent Street to Bourke Street	157,528	157,528	166,757	9,229	6%	0	Increased cost due to weather interruption.
Loftus Street - South bound lanes Vincent Street to Bourke Street	149,145	149,145	146,379	(2,766)	(2%)	160	Increased cost due to weather interruption.
Bourke Street - Charles Street to Loftus Street	173,745	-	-	-	0%	-	Works in planning stage, to be completed by Mar 22.
Carr Street - Fitzgerald Street to Charles Street	110,518	120,518	121,766	1,248	1%	0	Works completed, to be adjusted during MYBR.
Fitzgerald Street - Central lanes Burt Street to Walcott Street	211,842	211,842	259,674	47,832	23%	880	Works completed, to be adjusted during MYBR.
Walcott Street - North-west bound lanes William Street to Beaufort Street	162,281	162,281	165,649	3,368	2%	4,858	Works completed, to be adjusted during MYBR.
Newcastle Street - Eastbound lane Money Street to Beaufort Street	77,271	77,271	89,932	12,661	16%	1,700	Works completed, to be adjusted during MYBR.
RIGHTS OF WAY							
Annual review based upon the most recent condition assessment survey	100,000	65,000	61,419	(3,581)	(6%)	987	Timing Variance, to be completed by June 22.
Laneway Lighting Program	20,000	-	-	-	0%	-	Works at planning stage.
SLAB FOOTPATH PROGRAMME							
Footpath Upgrade and Renewal Program	30,789	10,000	6,740	3,260	(33%)	17,138	Works to be Scheduled. To be completed by Mar 22.
Through to Macedonia Place	32,979	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Car Park Entrance to Stirling Street	18,192	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Mallock Street to Egina Street	54,172	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Charles Street to Walcott Street	29,173	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Haynes Street to Hobart Street	25,803	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Ellesmere Strete to Gill Street	26,826	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Bourke Street to Richmond Street	16,662	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Norfolk Street to Ethel Street	19,469	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Brisbane Street to Robinson Ave	14,950	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Beaufort Street to Lindsay Street	14,568	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Leicester Street to Cul-de-sac	41,297	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Brewer Street to Edward Street	60,382	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Intersection of Beaufort Street	17,052	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Flinders Street - Scarborough Bch Rd to 65 Flinder Street	43,996	-	-	-	0%	-	Works commenced, to be completed by Nov 21.

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

Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
BICYCLE NETWORK							
Florence/Strathcona/Golding Safe Active Street	-	-	8,995	8,995	100%	50,524	Actuals from FY 20-21, to be adjusted during budget review.
Travel Smart Actions	10,500	-	-	-	0%	-	Works to be Scheduled.
Construct Norfolk St N/S Route Stage 1	375,000	-	-	-	0%	-	To be reused in MYBR as budget allocation. This works will commence in FY22-23.
Design Glendalough to Eucla							
Commence development of new Plan							
Design for Norfolk St N/S Route	8,635	-	-	-	0%	-	To be completed by June 22.
DRAINAGE							
Britannia Reserve Main Drain Renewal stage 1&2	143,635	-	-	-	0%	-	Quotation Phase, to be completed by Mar 22.
Minor drainage improvement program	50,000	10,000	5,460	4,540	(45%)	6,030	Works in progress, purchase order raised., ongoing project.
Gully Soak-well program	60,000	60,000	62,333	2,333	4%	6,672	Works in progress, purchase order raised., ongoing project.
CAR PARK DEVELOPMENT							
Car Parking Upgrade/Renewal Program	330,300	-	-	-	0%	-	Budget reallocated as part of 1st quarter budget review.
Accessible City Strategy Implementation	205,000	-	-	-	0%	-	Works at planning stage.
Car Parking Upgrade-Strathcona St angled parking	20,000	-	-	-	0%	-	Design Phase, to be completed by June 22.
Depot - Car park lighting Renewal	-	-	16,124	16,124	100%	-	Actuals from FY 20-21, to be adjusted during budget review.
PARKS AND RESERVES							
Greening Plan-West End Arts Precinct	-	-	240	240	100%	0	Actuals from FY 20-21, to be adjusted during budget review.
Leederville Parade (Greening Plan)	200,000	-	-	-	0%	-	Works at planning stage.
Drummond Place (Greening Plan)	10,000	-	570	570	100%	-	Works at planning stage.
Old Aberdeen Place (Greening Plan)	10,000	-	570	570	100%	3,354	Works at planning stage.
Stirling Street (Greening Plan)	30,000	-	-	-	0%	-	Works at planning stage.
Edward Street (Greening Plan)	20,000	-	-	-	0%	570	Works at planning stage.
Dunedin Street Car Park (Greening Plan)	15,000	-	570	570	100%	-	Design Phase.
Flinders Street Car Park (Greening Plan)	15,000	-	-	-	0%	-	Design Phase.
Britannia Reserve – Floodlight Repair	741,444	-	9,459	9,459	100%	15,340	Timing Variance.
Litis Stadium & Britannia Res End of Le	-	-	5,500	5,500	100%	1,136	Variance due to accrual reversal for FY20-21, will be cleared the following month.
Greening Plan - Coogee St Car Park	-	-	990	990	100%	0	Actuals from FY 20-21, to be adjusted during budget review.
Greening Plan - Howlett Street	-	-	609	609	100%	-	Actuals from FY 20-21, to be adjusted during budget review.
Greening Plan - Little Russell Street	-	-	323	323	100%	-	Actuals from FY 20-21, to be adjusted during budget review.
Auckland/Hobart Street Reserve - replace irrigation	-	-	2,040	2,040	100%	0	Actuals from FY 20-21, to be adjusted during budget review.
RETICULATION							
Menzies Park - Replace Irrigation System	180,000	-	-	-	0%	-	Design stage in progress.
Weld Square - Renew electrical cubicle and Upgrade in ground reticulation system/electrical cu	15,000	-	-	-	0%	-	Works in design phase.

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

Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
PARKS FURNITURE							
Banks Res Master Plan Implement Stage 1 : Parks - Upgrade and Construction Implementation and renewal of parks signage	-	-	13,772	13,772	100%	-	Actuals from FY 20-21, to be adjusted during budget review.
Norwood Park - replace electric BBQ (double)	20,000	-	-	-	0%	-	Works at planning stage.
Banks Reserve Masterplan - Infrastructure Improvements (benches/seating)	15,000	15,000	9,010	-5,990	(40%)	1,760	Works completed, awaiting final invoice.
Auckland/Hobart Street Reserve – replacement perimeter fencing	40,000	-	-	-	0%	-	Works in design phase.
Hyde Park - upgrade of path lighting	20,000	-	-	-	0%	-	Quotation phase.
Hyde Park - upgrade of path lighting	90,000	-	-	-	0%	-	Quotation Phase.
Britannia Reserve - shade sail replacement (south)	18,000	-	-	-	0%	-	Quotation Phase.
Charles Veryard Reserve - Flood Lighting	100,000	-	-	-	0%	9,875	Works in design phase.
PARKS DEVELOPMENT							
Haynes Street Reserve Development Plan Implementation Stages 1 & 2	340,000	-	-	-	0%	-	Project deferred until FY 22-23.
Monmouth Street	10,000	-	-	-	0%	-	Consultation in progress.
Edinboro Street Reserve	20,000	-	-	-	0%	-	Works to commence after Jan 22.
Hyde Park re-asphalt Pathways	100,000	-	-	-	0%	-	Investigation in progress.
Les Lilleyman – Playground and softfall replacement	115,000	-	-	-	0%	-	Quotation phase.
Tolcon Place Reserve - replace playground soft fall	20,000	-	-	-	0%	14,600	Quotation phase, works to commence in Dec 21.
Cricket Wicket Renewal Program	25,000	10,000	7,626	-2,374	(24%)	-	Works in progress.
PLAYGROUND EQUIPMENT							
Menzies Park – replace exercise equipment	60,000	-	-	-	0%	-	Quotation phase.
Forrest Park - replace exercise equipment (deferred from 2019/20)	60,000	-	-	-	0%	-	Quotation phase.
Charles Veryard Reserve - Replace playground softfall and exercise equipment	45,000	-	-	-	0%	33,900	Purchase order raised, to be completed by Dec 21.
Gladstone Street Reserve - upgrade & replace playground equipment	105,000	-	-	-	0%	-	Quotation phase.
STREET FURNITURE							
Bus Shelter Replacement and Renewal Program	30,000	20,000	22,601	2,601	13%	-	Works in progress.
Street Lighting Upgrade Program	55,000	-	-	-	0%	25,082	Purchase order raised, to be completed by June 22.
MISCELLANEOUS							
Public Open Space Strategy Implementation Plan	50,000	-	-	-	0%	-	Works at planning stage.
Mary Street Piazza - Festoon Light Improvements	20,000	-	-	-	0%	11,296	Works at planning stage.
FOR INFRASTRUCTURE ASSETS	7,831,761	1,576,961	1,713,323	136,362	2,052%	532,997	

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

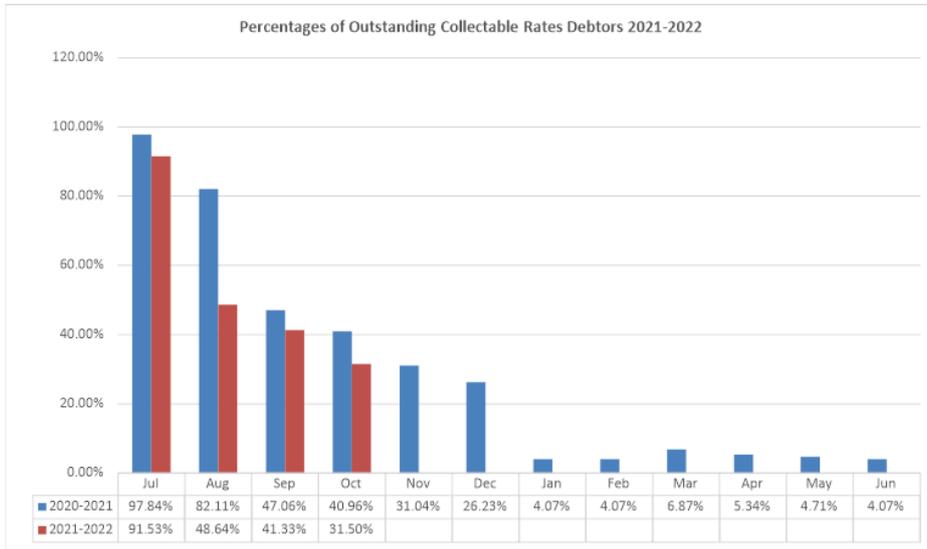
Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary	
PLANT & EQUIPMENT ASSETS								
LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME								
Light Fleet - Annual Changeover	547,500	-	46,564	46,564	9%	384,464	Works in progress, purchase order raised.	
MAJOR PLANT REPLACEMENT PROGRAMME								
5 Tonne Rubbish Compactor Small Rear Loader	340,000	-	-	-	0%	-	Quotation Phase.	
Road Sweeper	380,000	-	-	-	0%	-	Works in design phase.	
Single Axle Tipper Truck	170,000	-	-	-	0%	163,850	Quotation Phase.	
Scarifier and vacuum system	20,000	-	-	-	0%	7,430	Quotation Phase.	
Elevated Work Platform - Squirrel	60,000	-	-	-	0%	-		
Mower / Ride On Rotary Toro Quad Steer	40,000	-	-	-	0%	37,640	Works in progress, purchase order raised.	
Mower / Ride On Rotary	35,000	35,000	30,460	(4,540)	(13%)	-	Works completed.	
MISCELLANEOUS								
FOGO 3 Bin	1,378,556	-	187	187	100%	1,156,130	Works in progress, purchase order raised.	
Parking Machines Asset Replacement Prog	20,000	-	-	-	0%	-	Quotation Phase.	
TOTAL EXPENDITURE FOR PLANT & EQUIPMENT ASSETS								
	2,991,056	35,000	77,211	42,211	121%	1,749,514		
FURNITURE & EQUIPMENT ASSETS								
F&E ASSETS - BP LEISURE CENTRE								
Lifeguard Tower renewal, Shade Sails, Fire alarm System, Umbrellas, Floor Scrubber and for o	132,000	40,000	33,875	-	6,125	(15%)	7,170	Works commenced.
Gym equipment - Strength and Group Fitness EquipmentGym equipment - Cardio and Fans	868,366	-	-	-	-	0%	-	Tender review in process.
FURNITURE AND EQUIPMENT								
Building Management System software-Admin	120,000	-	-	-	-	0%	-	
INFORMATION TECHNOLOGY								
Enterprise Applications upgrade	238,080	50,000	42,728	-	7,272	(15%)	9,347	Ongoing project, to be completed by June 22.
ICT infrastructure renewal (switches, UPS, audio visual, network links)	275,000	100,000	93,860	-	(6,140)	(6%)	10,490	Works in progress.
Beatty Park Leisure Centre								
Beatty Park Leisure Centre - Non Fixed Assets Renewal	-	-	23,465	23,465	100%	5,500	Variance due to accrual reversal for FY20-21.	
MARKETING & COMMUNICATIONS								
COVID-19 Artwork relief project	374,227	-	-	-	-	0%	-	Works in planning stage.
TOTAL EXPENDITURE FOR FURNITURE & EQUIPMENT ASSETS								
	2,007,673	190,000	160,052	10,052	5%	25,337		
TOTAL CAPITAL EXPENDITURE								
	22,158,710	3,763,143	2,997,302	(725,841)	(19%)	3,074,846		

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



Reserve Particulars	Budget Opening Balance 01/07/2021 \$	Actual Opening Balance 01/07/2021 \$	Budget Transfers to Reserve 30/06/2022 \$	YTD Actual Transfers to Reserve 31/10/2021 \$	Budget Interest Earned 30/06/2022 \$	YTD Actual Interest Earned 31/10/2021 \$	Budget Transfers from Reserve 30/06/2022 \$	YTD Actual Transfers from Reserve 31/10/2021 \$	Budget Closing Balance 30/06/2022 \$	Actual Closing Balance 31/10/2021 \$
Asset Sustainability Reserve	5,890,677	5,512,487	701,114	279,862	45,550	28,081	(2,726,156)	(678,324)	3,911,185	5,142,105
Beatty Park Leisure Centre Reserve	102,048	102,096		0	789	487	0	0	102,837	102,583
Cash in Lieu Parking Reserve	1,540,735	1,469,067		0	11,914	7,344	(441,000)	(3,000)	1,111,649	1,473,411
Hyde Park Lake Reserve	160,575	160,649		0	1,242	766	0	0	161,817	161,415
Land and Building Acquisition Reserve	299,910	300,049		0	2,319	1,429	0	0	302,229	301,478
Leederville Oval Reserve	94,840	94,885		0	733	454	0	0	95,573	95,339
Loftus Community Centre Reserve	37,204	37,219		0	288	180	0	0	37,492	37,399
Loftus Recreation Centre Reserve	224,595	220,496	59,458	84,480	1,737	1,070	0	0	285,790	306,046
Office Building Reserve - 246 Vincent Street	288,445	311,925		0	2,230	1,374	(290,675)	0	0	313,299
Parking Facility Reserve	106,473	106,521		0	823	507	0	0	107,296	107,028
Percentage For Public Art Reserve	401,299	401,577		0	3,103	1,912	(374,227)	0	30,175	403,489
Plant and Equipment Reserve	22,667	22,680		0	175	109	(22,667)	0	175	22,790
POS reserve - General	0	0	1,450,120	653,339	11,213	3,219	(190,000)	0	1,271,333	656,558
State Gymnastics Centre Reserve	120,783	119,423	11,144	0	934	575	0	0	132,861	119,998
Strategic Waste Management Reserve	1,005,650	1,006,113		0	7,776	4,793	(982,312)	0	31,114	1,010,906
Tamala Park Land Sales Reserve	1,093,870	1,093,870	833,333	11,100	4,591	2,830	0	0	1,931,794	1,107,800
Underground Power Reserve	211,773	211,870		0	1,638	1,009	0	0	213,411	212,879
Waste Management Plant and Equipment Reserve	221,752	221,856		0	1,715	1,057	0	0	223,467	222,913
POS reserve - Haynes Street	159,194	159,265	35,245	12,250	1,231	759	(150,000)	0	45,670	172,274
	11,982,490	11,552,048	3,090,414	1,041,031	100,001	57,955	(5,177,037)	(681,324)	9,995,867	11,969,709

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



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



	Rateable Value	Rate in Dollar	Budget	Actual	Rates Levied to Budget
	\$	Cents	\$	\$	%
Rate Revenue					
General Rate					
10902 Residential	245,429,636	0.0797	19,828,111	19,621,826	99.0%
182 Vacant Residential	4,265,470	0.0761	354,712	322,920	91.0%
1622 Other	124,588,530	0.0672	8,379,858	8,350,806	99.7%
46 Vacant Commercial	2,437,750	0.1282	312,447	350,064	112.0%
Minimum Rate					
6144 Residential @ \$1,241.00	78,076,012		7,633,391	7,650,886	100.2%
185 Vacant Residential @ \$1,170.00	1,822,160		183,690	190,268	103.6%
157 Other @ \$1,197.70	1,886,030		188,039	188,039	100.0%
0 Vacant Commercial @ \$1,516.40			0	0	
Interim Rates	0		300,000	77,083	25.7%
Rates Waiver	0		(135,000)	(116,028)	85.9%
Total Amount Made up from Rates	458,505,588		37,045,248	36,635,864	
Non Payment Penalties					
Instalment Interest @ 5.5%			170,000	183,136	107.7%
Penalty Interest @ 8%			133,000	56,696	42.6%
Administration Charge - \$8 per instalment			150,000	132,714	88.5%
Interest Write Off			0	(209)	100.0%
			37,508,248	37,008,201	
Other Revenue					
Exempt Bins - Non Rated Properties			100,000	78,520	78.5%
Commercial / Residential Additional Bins			16,000	19,546	122.2%
Swimming Pools Inspection Fees			18,800	14,888	79.2%
			37,643,048	37,121,155	
Opening Balance				1,053,606	
Total Collectable			37,643,048	38,174,761	101.41%
Less					
Cash Received				27,423,623	
Rebates Allowed				(1,107,737)	
Rates write off				14	
Rates Balance To Be Collected			37,643,048	11,858,860	31.50%
Add					
ESL Debtors				499,167	
Pensioner Rebates Not Yet Claimed				440,424	
ESL Rebates Not Yet Claimed				34,552	
Less					
Deferred Rates Debtors				(108,919)	
Current Rates Debtors Balance				12,724,083	



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

DESCRIPTION	CURRENT	31-59 DAYS	60-89 DAYS	OVER 90 DAYS	BALANCE
	\$	\$	\$	\$	\$
DEBTOR CONTROL - HEALTH LICENCES	48,148	4,074	988	118,811	172,020
DEBTOR CONTROL - RUBBISH CHARGES					0
DEBTOR CONTROL - CASH IN LIEU CAR PARKING				232,426	232,426
DEBTOR CONTROL - PROPERTY INCOME	130,076	48,602	9,744	6,166	164,588
DEBTOR CONTROL - RECOVERABLE WORKS	1,164			930	2,093
DEBTOR CONTROL - BEATTY PARK LEISURE CENTRE					0
DEBTOR CONTROL - OTHER	30,055	2,280	2,160	80,615	115,110
DEBTOR CONTROL - % ART CONTRIBUTIONS					0
DEBTOR CONTROL - PLANNING SERVICES FEES	100	100	(100)	705	805
DEBTOR CONTROL - GST	(279,254)	127,933	392,485	(241,147)	17
DEBTOR CONTROL - INFRINGEMENT	116,620	71,276	42,560	1,458,515	1,688,991
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(181,310)	(181,310)
IMPAIRMENT OF RECEIVABLES	0	0	0	(194,671)	(194,671)
TOTAL DEBTORS OUTSTANDING AS AT 31/10/2021	46,908	254,266	447,856	1,281,040	2,030,070

ACCRUED INCOME	12,774
ACCRUED INTEREST	28,514
PREPAYMENTS	458,562
TOTAL TRADE AND OTHER RECEIVABLES	2,529,919

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	In the process to debt collection
01/04/2021	Hospitality Industry Service Providers (HISP)	2,796.83	Monthly lease and Outgoings	Financial hardship, had committed to pay off slowly
04/11/2016	C Cafarelli	28,800.00	Breaches of Planning Development Act	Have been handed over to FER
22/08/2018	C D Hunter	12,514.30	Outstanding court costs awarded to COV	\$100 Monthly Repayment in progress from 27/10/20
21/01/2019	Matthew Slinger	20,084.80	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
6048.09	M Stocco	908.36	Recoup salary overpayment	Debt being followed, awaiting payment
13/10/2020	D Bianchi	15,000.00	Court fines and costs re: 193-195 Scarborough	\$200 Monthly Repayment in progress from 30 Dec 20
28/11/2019	A Kindu	2,339.25	Damage/vandalism to hired venue	with debt collector
BALANCE OF 90 DAY DEBTORS OVER \$500.00		90,068.89		

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



	Original Budget 2021/22 \$	YTD Budget Oct-21 \$	YTD Actuals Oct-21 \$	YTD Actuals Oct-20 \$	Month Actuals Oct-21 \$	Month Actuals Oct-20 \$
ADMINISTRATION						
Revenue	0	0	0	0	(88,738)	0
Expenditure	0	0	0	(254)	88,738	0
Surplus/(Deficit)	0	0	0	(254)	0	0
SWIMMING POOLS AREA						
Revenue	2,209,329	700,625	630,757	511,658	247,429	177,349
Expenditure	(3,957,666)	(967,203)	(1,001,915)	(569,386)	(319,194)	(157,820)
Surplus/(Deficit)	(1,748,337)	(266,578)	(371,158)	(57,728)	(71,765)	19,529
SWIM SCHOOL						
Revenue	1,530,316	509,272	380,338	608,124	160,666	248,587
Expenditure	(1,107,574)	(340,485)	(286,317)	(345,515)	(91,900)	(83,444)
Surplus/(Deficit)	422,742	168,787	94,021	262,609	68,766	165,143
CAFÉ						
Revenue	0	0	0	5	0	5
Expenditure	0	0	0	(34,987)	(10)	787
Surplus/(Deficit)	0	0	0	(34,982)	(10)	792
RETAIL SHOP						
Revenue	551,116	183,704	179,812	182,341	68,930	64,198
Expenditure	(472,039)	(229,120)	(126,172)	(104,173)	(44,254)	(32,621)
Surplus/(Deficit)	79,077	(45,416)	53,640	78,168	24,676	31,577
HEALTH & FITNESS						
Revenue	1,732,874	577,624	1,065,572	495,130	196,653	119,016
Expenditure	(1,336,438)	(383,830)	(384,330)	(283,866)	(109,858)	(68,936)
Surplus/(Deficit)	396,436	193,794	681,242	211,264	86,795	50,080
GROUP FITNESS						
Revenue	675,362	225,120	236,763	180,369	70,080	44,579
Expenditure	(505,476)	(145,214)	(159,228)	(126,036)	(49,256)	(31,768)
Surplus/(Deficit)	169,886	79,906	77,535	54,333	20,824	12,811
AQUAROBICS						
Revenue	254,553	86,221	90,692	69,840	27,452	17,689
Expenditure	(226,334)	(67,125)	(48,579)	(28,922)	(15,218)	(7,484)
Surplus/(Deficit)	28,219	19,096	42,113	40,918	12,234	10,205
CRECHE						
Revenue	61,333	20,444	22,993	18,162	7,048	4,743
Expenditure	(210,712)	(58,083)	(77,093)	(65,281)	(22,131)	(16,671)
Surplus/(Deficit)	(149,379)	(37,639)	(54,100)	(47,119)	(15,083)	(11,928)
Net Surplus/(Deficit)	(801,356)	111,950	523,293	507,209	126,437	278,209
Less: Depreciation	1,286,772	0	0	(73,452)	0	0
Surplus/(Deficit)	(2,088,128)	111,950	523,293	580,661	126,437	278,209