

## 7.3 FINANCIAL STATEMENTS AS AT 30 SEPTEMBER 2021

**Attachments:** 1. Financial Statements as at 30 September 2021

**RECOMMENDATION:**

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

**PURPOSE OF REPORT:**

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

**BACKGROUND:**

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

**DETAILS:**

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

Note	Description	Page
1.	Statement of Financial Activity by Program Report and Graph	1-3
2.	Statement of Comprehensive Income by Nature or Type Report	4
3.	Net Current Funding Position	5
4.	Summary of Income and Expenditure by Service Areas	6-15
5.	Capital Expenditure including Funding graph and Capital Works Schedule	16-23
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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 \$295,743 (5.5%). The following items materially contributed to this position:

- A favourable Variance of \$232,673 due to higher than anticipated revenue collected from parking infringements and fines (**Transport**)
- A favourable Variance of \$191,362 due to a grant received for the Library Services and an increase in administration fees, usage fees and charges (**Recreation and Culture**)
- An unfavourable Variance of \$193,121 due to timing variance in issuing of food premises licences (**Health**)

**Revenue by Nature or Type** (on page 4) is tracking slightly higher than the YTD budgeted revenue by \$281,181 (0.7%). The following items materially contribute to this position:

- A favourable Variance of \$364,488 – higher than anticipated variable recoups and building licences (**Other Revenue**).
- An unfavourable variance of \$165,227 due to delay in opening of indoor swimming pool resulting in reduced admission fees and merchandise sales (**Fees and Charges**).

**Expenditure by Program** (on page 1) is favourable, attributed by an under-spend of \$2,661,928 (12.8%) compared to the YTD budget. The following items materially contributed to this position:

- An under-spend of \$1,193,594 mainly contributed by timing variances of maintenance works at various City facilities, various works in parks and reserves and due to delay in opening of swimming pool (**Recreation and Culture**).
- A favourable variance of \$926,466 mainly contributed by timing variances of works relating to waste collection, tipping costs and recycling services (**Community Amenities**).
- A favourable variance of \$135,369 because of budget to actuals timing variance relating to Legal fees and subscriptions costs, IT software maintenance and records management costs. (**Governance**).
- A favourable variance of \$130,219 mainly contributed by a timing variance in utility charges for street lighting and maintenance costs relating to carpark operations (**Transport**).

**Expenditure by Nature or Type** (on page 4) is favourable, attributed by an under-spend of \$2,661,930(12.8%). The following items materially contributed to this position:

- There is an under-spend of \$2,204,870 (17.4%) 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 \$650,620 relating to timed phasing of strategic planning programs and leisure planning programmes.
  - Waste services - \$562,994 relating to tipping, bulk verge & recycling costs.
  - Maintenance works - \$480,000 relating to building maintenance; various sites & street cleaning works.
  - Information Technology software licences - \$282,668 relating to timed phasing of purchases.
- Employee costs reflect a favourable variance of \$211,208 mainly attributed to the following items:
  - Under-spend in staff training courses and agency labour costs, compared to budget
  - Vacant staff positions within business units yet to be filled.
  - 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 \$190,123 contributed by cumulative timing variances of works across multiple areas that are individually immaterial. (**Other expenditure**)

### 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.

### Transactions of Note

The Statement of Financial Activity (Note 1 Page 1) shows that the City of Vincent has drawn down on the WA Treasury Corporation (WATC) loan of \$7,083,333 to facilitate a payment to the Mindarie Regional Council to exit the Resource Recovery Facility (RRF) agreement as of 31 August 2021. The City of Vincent was a one twelfth partner in this arrangement. More information on the end of the RRF waste processing agreement can be found at [Resource Recovery Facility - Mindarie Regional Council \(mrc.wa.gov.au\)](https://www.mrc.wa.gov.au).

The City of Vincent estimated the exit payment to be \$7,500,000, however the final exit agreement was lower at \$7,083,333. The WATC loan has a 10-year cost of \$7,538,420, as compared to the original business case estimate of \$8,200,000.

This is one of three changes made to the City of Vincent's waste services in 2022, which are:

1. Exit the Resource Recovery Facility agreement;
2. Start FOGO service (Food Organics and Garden Organics); and
3. Exit delivery of Commercial Waste.

The WATC loan will be repaid by savings generated from waste service efficiencies. From Year 2 to Year 10, waste service changes will deliver an annual (average) saving to expenditure of \$347,000, after repayments have been made to the WATC loan. The 10 year Net Present Value for the waste services business case is \$2.4M.

### 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 1-3)

This statement of financial activity shows operating revenue and expenditure classified by Program

2. Statement of Comprehensive Income by Nature or Type Report (Note 2 Page 4)

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

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

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

4. Summary of Income and Expenditure by Service Areas (Note 4 Page 6 -15)

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 16 - 23)

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.

	Adopted Budget \$	YTD Budget \$	YTD Actual \$	Remaining Budget %
Land and Buildings	9,328,220	465,000	847,762	90.9%
Infrastructure Assets	7,831,761	195,000	982,101	87.5%
Plant and Equipment	2,991,056	0	77,024	97.4%
Furniture and Equipment	2,007,673	100,000	144,782	92.8%
<b>Total</b>	<b>22,158,710</b>	<b>760,000</b>	<b>2,051,669</b>	<b>90.7%</b>
FUNDING	Adopted Budget \$	YTD Budget \$	YTD Actual \$	Remaining Budget %
Own Source Funding - Municipal	10,240,502	320,000	1,902,219	81.4%
Cash Backed Reserves	3,365,850	440,000	8,875	99.7%
Capital Grant and Contribution	7,249,525	0	112,847	98.4%
Other (Disposals/Trade In)	1,302,833	0	27,728	97.9%
<b>Total</b>	<b>22,158,710</b>	<b>760,000</b>	<b>2,051,669</b>	<b>90.7%</b>

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

6. Cash Backed Reserves (Note 6 Page 24)

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 as at 30 September 2021 is \$11,893,081.

7. Rating Information (Note 7 Page 25 -26)

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:

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

Rates debtors for 2021/22 was 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 as at 30 September 2021 was \$16,578,034 excluding deferred rates of \$109,217.

The outstanding rates percentage as at 30 September 2021 was 41% compared to 47% 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 27)

Total trade and other receivables as at 30 September 2021 were \$2,153,706.

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

- \$1,437,702 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.
- \$232,869 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 28)

As of 30 September 2021, the Centre's operating surplus position was \$397,941 (excluding depreciation) compared to the YTD budgeted surplus amount of \$37,339.

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 30 September 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:**

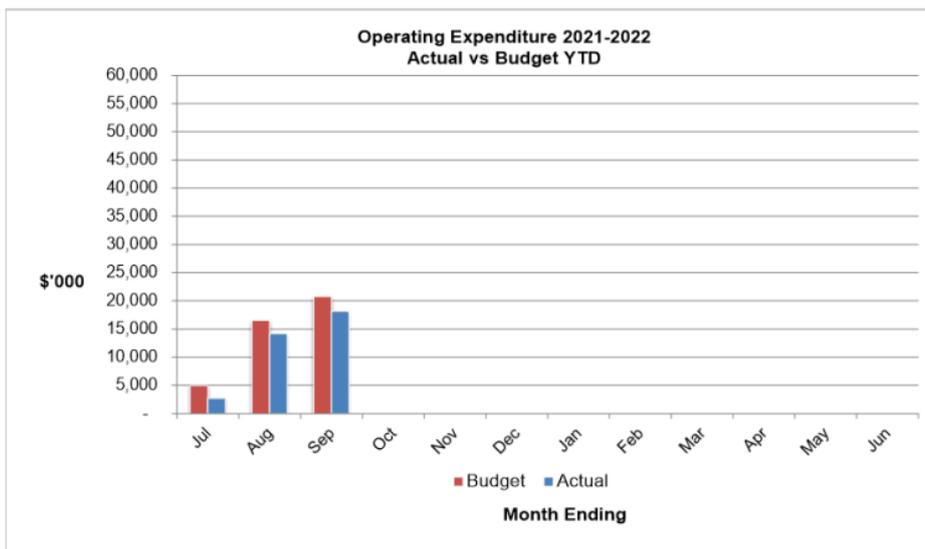
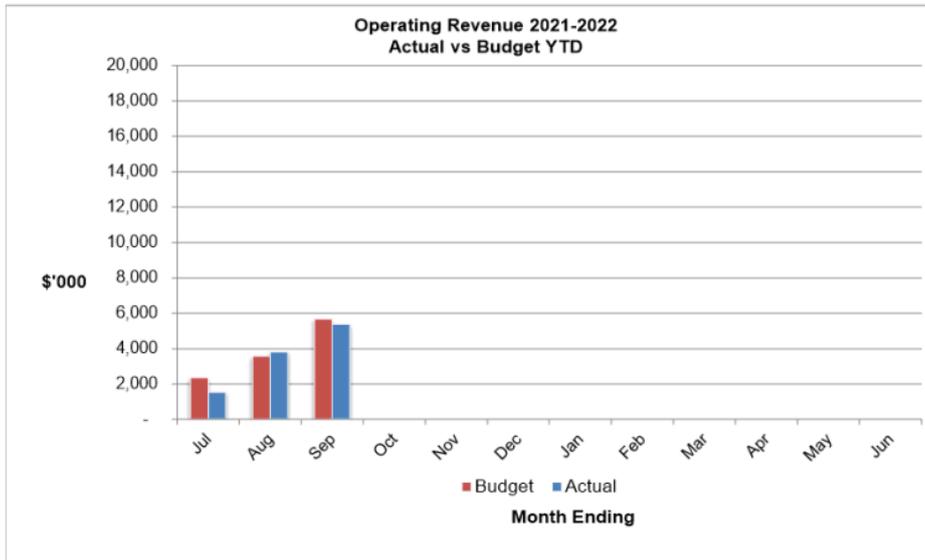
The June provisional monthly financials are still to be finalised and audited. Once the audit has been completed this will be presented to Council and will result in the opening balances being updated.

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

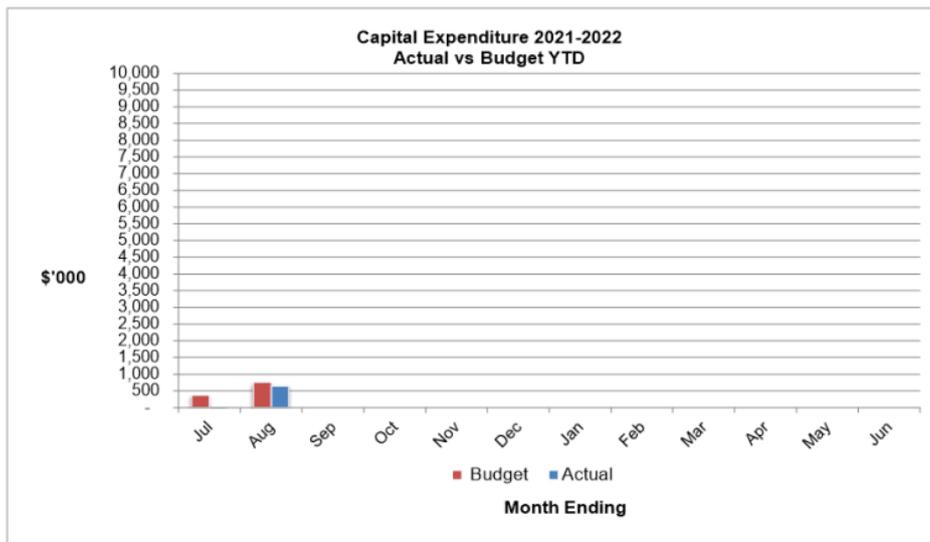
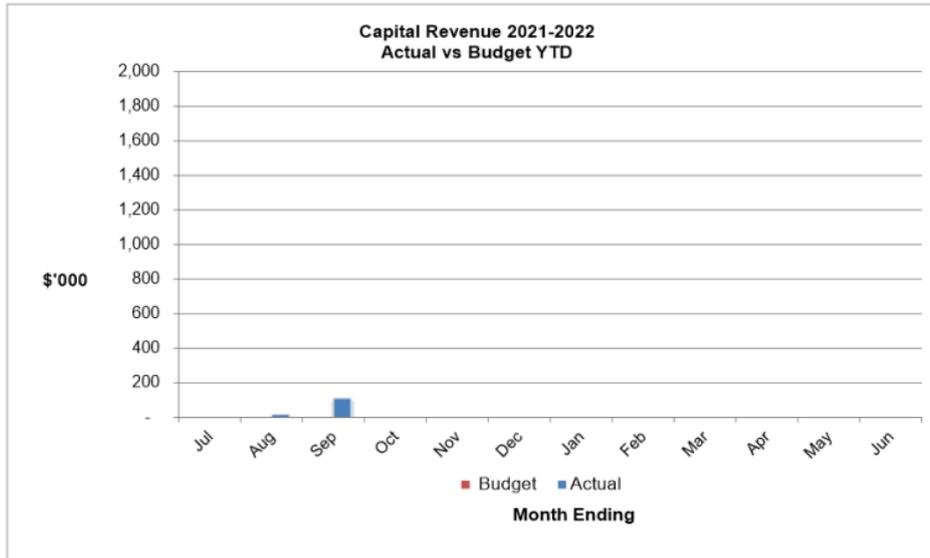


	Adopted Budget 2021/22	YTD Budget 30/09/2021	YTD Actual 30/09/2021	YTD Variance	YTD Variance
	\$	\$	\$	\$	%
Opening Funding Surplus/(Deficit)	5,166,974	5,166,974	7,730,738	2,563,764	49.6%
<b>Revenue from operating activities</b>					
Governance	57,050	18,048	698	(17,350)	-96.1%
General Purpose Funding	1,406,000	460,789	574,371	113,582	24.6%
Law, Order and Public Safety	308,062	63,816	51,072	(12,744)	-20.0%
Health	336,542	234,184	41,063	(193,121)	-82.5%
Education and Welfare	139,094	43,674	45,246	1,572	3.6%
Community Amenities	637,194	232,105	239,597	7,492	3.2%
Recreation and Culture	9,432,058	2,151,795	2,343,157	191,362	8.9%
Transport	8,829,651	2,011,302	2,243,975	232,673	11.6%
Economic Services	278,425	67,985	67,780	(205)	-0.3%
Other Property and Services	1,347,125	87,894	60,374	(27,520)	-31.3%
	22,771,201	5,371,592	5,667,335	295,743	5.5%
<b>Expenditure from operating activities</b>					
Governance	(3,143,338)	(692,396)	(557,027)	135,369	-19.6%
General Purpose Funding	(716,799)	(150,032)	(173,271)	(23,239)	15.5%
Law, Order and Public Safety	(4,569,291)	(1,006,498)	(928,989)	77,509	-7.7%
Health	(1,768,032)	(437,530)	(336,737)	100,793	-23.0%
Education and Welfare	(399,312)	(61,255)	(17,988)	43,267	-70.6%
Community Amenities	(24,676,227)	(12,196,472)	(11,270,006)	926,466	-7.6%
Recreation and Culture	(26,050,709)	(5,049,670)	(3,856,076)	1,193,594	-23.6%
Transport	(8,716,982)	(769,515)	(639,296)	130,219	-16.9%
Economic Services	(625,753)	(143,279)	(108,841)	34,438	-24.0%
Other Property and Services	(2,211,484)	(254,175)	(210,663)	43,512	-17.1%
	(72,877,927)	(20,760,822)	(18,098,894)	2,661,928	-12.8%
Add Deferred Rates Adjustment	0	0	13,803	13,803	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	13,803	13,803	0.0%
<b>Amount attributable to operating activities</b>	<b>(37,927,857)</b>	<b>(15,389,230)</b>	<b>(12,417,757)</b>	<b>2,971,474</b>	<b>-19.3%</b>
<b>Investing Activities</b>					
Non-operating Grants, Subsidies and Contributions	7,249,525	0	112,847	112,847	0.0%
Purchase Property, Plant and Equipment	(14,326,949)	(565,000)	(1,024,969)	(459,969)	81.4%
Purchase Infrastructure Assets	(7,831,761)	(195,000)	(1,026,700)	(831,700)	426.5%
Proceeds from Joint Venture Operations	833,333	0	0	0	0.0%
Proceeds from Disposal of Assets	1,302,833	0	27,728	27,728	0.0%
<b>Amount attributable to investing activities</b>	<b>(12,773,019)</b>	<b>(760,000)</b>	<b>(1,911,094)</b>	<b>(1,151,094)</b>	<b>151.5%</b>
<b>Financing Activities</b>					
Proceeds from Self Supporting Loan	0	0	0	0	0.0%
Principal elements of finance lease payments	(92,839)	(23,210)	(23,210)	0	0.0%
Repayment of Debentures	(1,366,872)	(204,737)	(204,737)	0	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)	(739,728)	(1,004,978)	(265,250)	35.9%
Transfer from Reserves	5,177,037	681,539	663,945	(17,594)	-2.6%
<b>Amount attributable to financing activities</b>	<b>8,895,277</b>	<b>7,213,864</b>	<b>6,514,353</b>	<b>(699,511)</b>	<b>-9.7%</b>
<b>Surplus/(Deficit) before general rates</b>	<b>(36,638,625)</b>	<b>(3,768,392)</b>	<b>(83,760)</b>	<b>3,684,633</b>	<b>-97.8%</b>
<b>Total amount raised from general rates</b>	<b>36,745,248</b>	<b>36,585,492</b>	<b>36,570,932</b>	<b>(14,560)</b>	<b>0.0%</b>
<b>Closing Funding Surplus/(Deficit)</b>	<b>106,623</b>	<b>32,817,100</b>	<b>36,487,173</b>	<b>3,670,073</b>	<b>11.2%</b>

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



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



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



	Adopted Budget 2021/22 \$	YTD Budget 30/09/2021 \$	YTD Actual 30/09/2021 \$	YTD Variance \$	YTD Variance %
<b>Revenue</b>					
Rates	36,745,248	36,585,492	36,570,932	(14,560)	0%
Operating Grants, Subsidies and Contributions	810,383	208,010	222,316	14,306	6.9%
Fees and Charges	18,429,368	4,717,164	4,551,937	(165,227)	-3.5%
Interest Earnings	503,000	162,087	244,261	82,174	50.7%
Other Revenue	1,133,174	284,331	648,819	364,488	128.2%
	57,621,173	41,957,084	42,238,265	281,181	0.7%
<b>Expenses</b>					
Employee Costs	(26,815,330)	(6,399,820)	(6,188,612)	211,208	-3.3%
Materials and Contracts	(27,146,539)	(12,684,984)	(10,480,114)	2,204,870	-17.4%
Utility Charges	(1,603,890)	(400,841)	(334,003)	66,838	-16.7%
Depreciation on Non-Current Assets	(14,068,923)	0	0	0	0.0%
Interest Expenses	(553,948)	(98,060)	(98,061)	(1)	0.0%
Insurance Expenses	(604,121)	(135,374)	(146,484)	(11,110)	8.2%
Other Expenditure	(2,079,954)	(1,041,743)	(851,620)	190,123	-18.3%
	(72,872,705)	(20,760,822)	(18,098,893)	2,661,930	-12.8%
	(15,251,532)	21,196,262	24,139,373	2,943,111	13.9%
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%
<b>Net result</b>	<b>(6,111,953)</b>	<b>21,196,262</b>	<b>24,252,220</b>	<b>3,055,958</b>	<b>14.4%</b>
<b>Other comprehensive income</b>					
<i>Items that will not be reclassified subsequently to profit or loss</i>					
<b>Total comprehensive income</b>	<b>(6,111,953)</b>	<b>21,196,262</b>	<b>24,252,220</b>	<b>3,055,958</b>	<b>14.4%</b>

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



	Note	YTD Actual 30/09/2021 \$	FY Actual 30/06/2021 \$
<b>Current Assets</b>			
Cash Unrestricted		31,148,539	12,886,414
Cash Restricted		11,893,080	11,552,048
Investments		11,000	11,000
Receivables - Rates	7	16,578,034	1,512,805
Receivables - Other	8	2,153,706	2,199,337
Inventories		212,817	195,581
		<u>61,997,176</u>	<u>28,357,185</u>
<b>Less: Current Liabilities</b>			
Payables		(11,217,560)	(6,370,465)
Provisions - employee		(4,702,441)	(4,687,687)
		<u>(15,920,001)</u>	<u>(11,058,152)</u>
<b>Unadjusted Net Current Assets</b>		<b>46,077,175</b>	<b>17,299,033</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>			
Less: Reserves - restricted cash	6	(11,893,081)	(11,552,049)
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		1,255,616	930,732
Add: Infringement Debtors transferred to non current asset		971,183	971,183
Add: Current portion of long term finance lease liabilities		87,280	92,839
		<u>(9,590,002)</u>	<u>(9,568,295)</u>
<b>Adjusted Net Current Assets</b>		<b>36,487,173</b>	<b>7,730,738</b>

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



	Adopted Budget 2020/21	YTD Budget 30/09/2021	YTD Actual 30/09/2021	YTD Variance	% Variance	Variance Commentary
<b>Chief Executive Office</b>						
<b>01000 - Chief Executive Officer</b>						
<b>Expenditure</b>						
Employee Costs	410,727	97,976	110,992	13,016	13%	
Internal Allocations	26,647	3,444	2,921	(523)	-15%	
Internal Recovery	(609,834)	(155,146)	(185,910)	(30,764)	20%	
Materials and Contracts	149,200	49,324	66,840	17,516	36%	
Other Employee Costs	22,362	4,314	4,781	467	11%	
Other Expenditure	1,000	88	376	288	327%	
<b>Expenditure Total</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	
<b>01000 - Chief Executive Officer Total</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	
<b>01005 - Members Of Council</b>						
<b>Expenditure</b>						
Employee Costs	84,333	20,121	7,491	(12,630)	-63%	
Internal Allocations	46,294	9,590	8,154	(1,436)	-15%	
Materials and Contracts	410,200	75,549	75,437	(112)	0%	
Other Employee Costs	20,200	5,052	3,556	(1,496)	-30%	
Other Expenditure	47,600	6,276	5,702	(574)	-9%	
<b>Expenditure Total</b>	<b>608,627</b>	<b>116,688</b>	<b>100,540</b>	<b>(16,248)</b>	<b>-14%</b>	
<b>01005 - Members Of Council Total</b>	<b>608,627</b>	<b>116,688</b>	<b>100,540</b>	<b>(16,248)</b>	<b>-14%</b>	
<b>01016 - Human Resource</b>						
<b>Income</b>						
Reimbursements	(60,000)	(17,973)	0	17,973	-100%	
<b>Income Total</b>	<b>(60,000)</b>	<b>(17,973)</b>	<b>0</b>	<b>17,973</b>	<b>-100%</b>	
<b>Expenditure</b>						
Employee Costs	1,039,686	213,784	214,498	714	0%	
Internal Allocations	97,992	6,321	5,507	(814)	-13%	
Internal Recovery	(1,289,127)	(262,628)	(274,391)	(11,863)	5%	
Materials and Contracts	89,599	22,401	23,022	621	3%	
Other Employee Costs	146,600	36,399	31,365	(5,034)	-14%	
Other Expenditure	6,391	1,596	1	(1,595)	-100%	
<b>Expenditure Total</b>	<b>60,000</b>	<b>17,973</b>	<b>2</b>	<b>(17,971)</b>	<b>-100%</b>	
<b>01016 - Human Resource Total</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>100%</b>	
<b>01020 - Information Technology</b>						
<b>Expenditure</b>						
Employee Costs	675,384	137,281	134,254	(3,027)	-2%	
Internal Allocations	53,868	6,317	5,763	(554)	-9%	
Internal Recovery	(2,230,627)	(563,917)	(266,641)	287,276	-62%	
Materials and Contracts	1,597,125	409,278	126,610	(282,668)	-69%	Budget phasing variance in relation to software license expenses which is to be adjusted during budget review.
Other Employee Costs	3,960	990	0	(990)	-100%	
Other Expenditure	200	51	14	(37)	-73%	
<b>Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	
<b>01020 - Information Technology Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	
<b>01025 - Records Management</b>						
<b>Income</b>						
Fees and Charges	(300)	(76)	(498)	(423)	564%	
<b>Income Total</b>	<b>(300)</b>	<b>(76)</b>	<b>(498)</b>	<b>(423)</b>	<b>664%</b>	
<b>Expenditure</b>						
Employee Costs	300,896	71,798	69,284	(2,514)	-4%	
Internal Allocations	30,290	3,232	2,808	(424)	-13%	
Internal Recovery	(372,289)	(85,308)	(75,307)	10,002	-12%	
Materials and Contracts	39,400	9,862	3,704	(6,148)	-62%	
Other Employee Costs	2,004	501	9	(492)	-98%	
Other Expenditure	0	0	0	0	0%	
<b>Expenditure Total</b>	<b>300</b>	<b>76</b>	<b>498</b>	<b>424</b>	<b>666%</b>	
<b>01025 - Records Management Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>100%</b>	
<b>01030 - Sustainability and Environment</b>						
<b>Expenditure</b>						
Employee Costs	225,948	53,661	47,509	(6,372)	-12%	
Internal Allocations	120,664	24,876	20,921	(3,955)	-16%	
Materials and Contracts	70,000	12,501	22,386	9,885	79%	
Other Employee Costs	1,500	375	0	(375)	-100%	
<b>Expenditure Total</b>	<b>418,112</b>	<b>91,613</b>	<b>90,816</b>	<b>(817)</b>	<b>-1%</b>	
<b>01030 - Sustainability and Environment Total</b>	<b>418,112</b>	<b>91,613</b>	<b>90,816</b>	<b>(817)</b>	<b>-1%</b>	
<b>Chief Executive Office Total</b>	<b>1,026,741</b>	<b>208,221</b>	<b>191,168</b>	<b>(17,062)</b>	<b>-8%</b>	

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<b>Community and Business Services</b>						
<b>01036 - Director Community and Business Services</b>						
<b>Expenditure</b>						
Employee Costs	308,284	73,534	77,563	4,029	5%	
Internal Allocations	17,821	1,902	1,653	(249)	-13%	
Internal Recovery	(334,846)	(76,349)	(82,607)	(6,258)	8%	
Materials and Contracts	2,700	92	161	69	75%	
Other Employee Costs	4,571	768	3,231	2,463	321%	
Other Expenditure	1,500	53	0	(53)	-100%	
<b>Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>100%</b>	
<b>01036 - Director Community and Business Services Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>100%</b>	
<b>01040 - Customer Services Centre</b>						
<b>Expenditure</b>						
Employee Costs	687,305	163,977	122,009	(41,968)	-26%	Favourable variance as less casual staff was required.
Internal Allocations	14,735	2,792	4,369	1,577	56%	
Internal Recovery	(738,144)	(175,793)	(131,012)	44,781	-25%	
Materials and Contracts	16,300	4,074	3,083	(991)	-24%	
Other Employee Costs	5,804	2,451	0	(2,451)	-100%	
Other Expenditure	10,000	2,499	1,552	(947)	-38%	
<b>Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>100%</b>	
<b>01040 - Customer Services Centre Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>100%</b>	
<b>01046 - Mirdarie and Tamala Park</b>						
<b>Income</b>						
Fees and Charges	(61,000)	(13,731)	(17,000)	(3,269)	24%	
Reimbursements	(80,000)	(11,336)	(12,434)	(1,098)	10%	
<b>Income Total</b>	<b>(141,000)</b>	<b>(25,067)</b>	<b>(29,434)</b>	<b>(4,367)</b>	<b>17%</b>	
<b>Expenditure</b>						
Other Expenditure	32,000	0	0	0	0%	
<b>Expenditure Total</b>	<b>32,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	
<b>01046 - Mirdarie and Tamala Park Total</b>	<b>(109,000)</b>	<b>(25,067)</b>	<b>(29,434)</b>	<b>(4,367)</b>	<b>17%</b>	
<b>01050 - Rates</b>						
<b>Income</b>						
Fees and Charges	(255,000)	(154,202)	(174,420)	(20,218)		Additional fee revenue due to more rate payers electing for the instalment option for the payment of rates. To be adjusted during budget review: 13%
Interest Earnings	(303,000)	(130,851)	(219,313)	(88,462)		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: 66%
Rates	(36,745,248)	(36,585,452)	(36,570,932)	14,560	0%	
Reimbursements	(10,000)	(2,000)	0	2,000	-100%	
<b>Income Total</b>	<b>(37,923,248)</b>	<b>(36,872,544)</b>	<b>(36,964,666)</b>	<b>(92,122)</b>	<b>0%</b>	
<b>Expenditure</b>						
Employee Costs	277,512	66,215	67,731	1,516	2%	
Internal Allocations	164,337	31,984	26,917	(5,067)	-16%	
Materials and Contracts	284,450	51,627	78,551	26,724	52%	\$25k timing variance on financial hardship waiver expenses.
Other Employee Costs	0	0	24	24	100%	
Other Expenditure	500	6	47	41	683%	
<b>Expenditure Total</b>	<b>716,799</b>	<b>160,032</b>	<b>173,270</b>	<b>23,238</b>	<b>16%</b>	
<b>01050 - Rates Total</b>	<b>(36,906,449)</b>	<b>(36,722,513)</b>	<b>(36,791,396)</b>	<b>(68,882)</b>	<b>0%</b>	
<b>01055 - Insurance and General Purpose</b>						
<b>Income</b>						
Fees and Charges	(38,000)	0	0	0	0%	
Grants and Subsidies	(570,000)	(142,500)	(155,690)	(13,190)	9%	
Interest Earnings	(200,000)	(31,235)	(24,548)	6,286	-20%	
Other Revenues	(20,000)	0	0	0	0%	
Reimbursements	(75,000)	(39,824)	(1,780)	38,044	-95%	Lower than expected insurance claims.
<b>Income Total</b>	<b>(903,000)</b>	<b>(213,560)</b>	<b>(182,418)</b>	<b>31,142</b>	<b>-16%</b>	
<b>Expenditure</b>						
Insurance Expenses	604,121	126,374	146,454	11,110	8%	
Internal Recovery	(604,121)	(150,584)	(146,493)	4,091	-3%	
Other Expenditure	5,000	1,140	500	(640)	-56%	
<b>Expenditure Total</b>	<b>6,000</b>	<b>(14,070)</b>	<b>491</b>	<b>14,661</b>	<b>-103%</b>	
<b>01055 - Insurance and General Purpose Total</b>	<b>(897,000)</b>	<b>(227,630)</b>	<b>(181,927)</b>	<b>46,703</b>	<b>-20%</b>	

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<b>01000 - Financial Services</b>						
<b>Income</b>						
Other Revenues	(1,000)	(34)	(140)	(106)	312%	
<b>Income Total</b>	<b>(1,000)</b>	<b>(34)</b>	<b>(140)</b>	<b>(106)</b>	<b>312%</b>	
<b>Expenditure</b>						
Employee Costs	1,147,440	273,770	270,820	(2,950)	-1%	
Internal Allocations	103,363	11,032	9,572	(1,460)	-13%	
Internal Recovery	(1,445,253)	(295,999)	(293,319)	2,281	-1%	
Materials and Contracts	126,100	6,515	13,029	4,514	53%	
Other Employee Costs	8,860	2,190	0	(2,190)	-100%	
Other Expenditure	60,500	126	37	(89)	-71%	
<b>Expenditure Total</b>	<b>1,000</b>	<b>34</b>	<b>139</b>	<b>106</b>	<b>312%</b>	
<b>01000 - Financial Services Total</b>	<b>0</b>	<b>0</b>	<b>(5)</b>	<b>0</b>	<b>0%</b>	
<b>01066 - Res Centre / Beatty Park</b>						
<b>Income</b>						
Contributions	(950)	(237)	(181)	56	-24%	
Fees and Charges	(7,168,453)	(1,743,924)	(1,334,575)	409,349	-23%	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)	(696,985)	(1,180,382)	(481,397)	69%	
Internal Recovery	2,795,950	696,985	772,793	73,808	11%	
Other Revenues	0	0	18	18	100%	
Reimbursements	(47,344)	(11,836)	(12,146)	(310)	3%	
<b>Income Total</b>	<b>(7,216,747)</b>	<b>(1,766,987)</b>	<b>(1,764,473)</b>	<b>1,524</b>	<b>0%</b>	
<b>Expenditure</b>						
Depreciation	1,286,772	0	0	0	0%	Favourable variance as the opening of the new swimming pool was delayed and less than the anticipated staff were required. For a detailed breakdown of the different service lines, please refer to the Beatty Park report.
Employee Costs	3,917,946	935,145	888,145	(47,000)	-5%	Beatty Park report.
Interest Expenses	331,604	73,917	73,917	0	0%	
Internal Allocations	4,736,956	759,071	723,625	(35,446)	-5%	
Internal Recovery	(4,363,985)	(672,372)	(647,287)	25,085	-4%	- \$27k timing variance on furniture and equipment purchases. - \$25k consultant fees not yet required. - \$84k timing variance on materials purchased for retail. - \$40k building maintenance costs not yet required. - Other variances are individually immaterial.
Materials and Contracts	1,417,870	446,905	241,713	(205,192)	-46%	For a detailed breakdown of the different service lines, please refer to the Beatty Park report.
Other Employee Costs	36,278	12,568	8,202	(4,366)	-35%	Plant maintenance expenses were less than expected. Other variances are individually immaterial.
Other Expenditure	234,663	58,424	24,830	(33,594)	-58%	Favourable variance on water and electricity expenses due to the -55% delay in the opening of the new pool.
Utilities	420,000	105,000	47,741	(57,259)	-14%	
<b>Expenditure Total</b>	<b>8,018,103</b>	<b>1,718,668</b>	<b>1,060,896</b>	<b>(367,772)</b>	<b>-21%</b>	
<b>01066 - Res Centre / Beatty Park Total</b>	<b>801,356</b>	<b>(37,339)</b>	<b>(393,687)</b>	<b>(368,248)</b>	<b>964%</b>	
<b>01070 - Marketing and Communication</b>						
<b>Expenditure</b>						
Employee Costs	688,571	164,280	162,516	(18,236)	-11%	
Internal Allocations	329,221	68,204	67,485	(719)	-16%	
Materials and Contracts	304,600	67,773	11,217	(46,556)	-61%	- \$25k timing variance relating to invoices. - Other variances individually immaterial.
Other Employee Costs	3,000	1,800	0	(1,800)	-100%	
Other Expenditure	110,200	24,551	6,440	(18,111)	-74%	
<b>Expenditure Total</b>	<b>1,436,492</b>	<b>316,608</b>	<b>267,658</b>	<b>(68,960)</b>	<b>-19%</b>	
<b>01070 - Marketing and Communication Total</b>	<b>1,436,492</b>	<b>316,608</b>	<b>267,658</b>	<b>(68,960)</b>	<b>-19%</b>	
<b>01076 - Art &amp; Culture</b>						
<b>Expenditure</b>						
Materials and Contracts	30,000	7,500	323	(7,178)	-96%	
<b>Expenditure Total</b>	<b>30,000</b>	<b>7,500</b>	<b>323</b>	<b>(7,178)</b>	<b>-96%</b>	
<b>01076 - Art &amp; Culture Total</b>	<b>30,000</b>	<b>7,500</b>	<b>323</b>	<b>(7,178)</b>	<b>-96%</b>	
<b>01080 - Community Partnership</b>						
<b>Income</b>						
Fees and Charges	(500)	0	(227)	(227)	100%	
Grants and Subsidies	(26,726)	(17,682)	(4,280)	13,392	-76%	
<b>Income Total</b>	<b>(26,226)</b>	<b>(17,682)</b>	<b>(4,617)</b>	<b>13,166</b>	<b>-74%</b>	
<b>Expenditure</b>						
Employee Costs	483,807	115,438	95,285	(19,153)	-17%	
Internal Allocations	236,719	63,925	45,503	(8,422)	-16%	
Materials and Contracts	283,300	78,327	27,556	(50,772)	-55%	Timing of variance of programmes and events.
Other Employee Costs	7,430	1,857	1,034	(823)	-44%	
Other Expenditure	115,000	28,749	158	(28,591)	-99%	Timing variance relating to donations/sponsorships
<b>Expenditure Total</b>	<b>1,125,256</b>	<b>279,296</b>	<b>170,546</b>	<b>(107,761)</b>	<b>-9%</b>	
<b>01080 - Community Partnership Total</b>	<b>1,099,031</b>	<b>260,614</b>	<b>166,028</b>	<b>(94,686)</b>	<b>-36%</b>	

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<b>01085 - Library Services</b>						
<b>Income</b>						
Fees and Charges	(8,550)	(2,139)	(5,381)	(3,242)	152%	
Grants and Subsidies	(800)	(201)	(30,926)	(30,725)	15,286%	Grant income to be adjusted during budget review.
Other Revenues	(2,000)	(501)	(66)	435	-87%	
<b>Income Total</b>	<b>(11,350)</b>	<b>(2,841)</b>	<b>(38,373)</b>	<b>(55,502)</b>	<b>1,180%</b>	
<b>Expenditure</b>						
Employee Costs	854,070	203,789	201,297	(2,492)	-1%	
Internal Allocations	442,906	100,172	87,270	(12,902)	-13%	
Materials and Contracts	86,250	21,084	15,904	(5,180)	-25%	
Other Employee Costs	8,100	2,025	359	(1,555)	-82%	
Other Expenditure	14,100	3,528	144	(3,384)	-96%	
<b>Expenditure Total</b>	<b>1,405,426</b>	<b>350,598</b>	<b>304,884</b>	<b>(26,614)</b>	<b>-8%</b>	
<b>01085 - Library Services Total</b>	<b>1,394,076</b>	<b>327,747</b>	<b>266,611</b>	<b>(69,140)</b>	<b>-18%</b>	
<b>01090 - Senior and Disability services</b>						
<b>Income</b>						
Fees and Charges	(4,000)	(999)	(1,958)	(959)	96%	
Grants and Subsidies	(2,000)	(501)	0	501	-100%	
<b>Income Total</b>	<b>(6,000)</b>	<b>(1,600)</b>	<b>(1,958)</b>	<b>(468)</b>	<b>51%</b>	
<b>Expenditure</b>						
Materials and Contracts	35,500	8,880	3,798	(5,082)	-57%	
Other Expenditure	5,000	1,251	1,222	(29)	-2%	
<b>Expenditure Total</b>	<b>40,500</b>	<b>10,131</b>	<b>5,020</b>	<b>(6,111)</b>	<b>-60%</b>	
<b>01090 - Senior and Disability services Total</b>	<b>34,500</b>	<b>8,531</b>	<b>3,062</b>	<b>(6,569)</b>	<b>-66%</b>	
<b>01095 - Loftus Community Centre</b>						
<b>Income</b>						
Fees and Charges	(46,000)	(11,499)	(16,700)	(4,201)	37%	
<b>Income Total</b>	<b>(46,000)</b>	<b>(11,499)</b>	<b>(16,700)</b>	<b>(4,201)</b>	<b>57%</b>	
<b>Expenditure</b>						
Employee Costs	0	0	1,281	1,281	100%	
Materials and Contracts	12,650	3,155	796	(2,359)	-75%	
Other Employee Costs	1,000	249	0	(249)	-100%	
Other Expenditure	500	126	1,098	972	771%	
Utilities	22,500	5,525	1,915	(3,710)	-86%	
<b>Expenditure Total</b>	<b>36,650</b>	<b>9,165</b>	<b>6,090</b>	<b>(4,076)</b>	<b>-44%</b>	
<b>01095 - Loftus Community Centre Total</b>	<b>(9,350)</b>	<b>(2,334)</b>	<b>(10,610)</b>	<b>(8,278)</b>	<b>566%</b>	
<b>Community and Business Services Total</b>	<b>(52,828,344)</b>	<b>(38,093,773)</b>	<b>(38,711,270)</b>	<b>(617,497)</b>	<b>2%</b>	
<b>Infrastructure and Environment</b>						
<b>01135 - Director Infrastructure and Environment</b>						
<b>Expenditure</b>						
Employee Costs	410,858	98,012	94,284	(3,728)	-4%	
Internal Allocations	29,919	3,650	3,697	47	1%	
Internal Recovery	(505,341)	(111,851)	(123,328)	(11,437)	10%	
Materials and Contracts	45,750	5,387	23,019	(17,632)	327%	
Other Employee Costs	14,318	4,821	2,311	(2,510)	-52%	
Other Expenditure	500	21	18	(3)	-14%	
<b>Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>100%</b>	
<b>01135 - Director Infrastructure and Environment Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>100%</b>	
<b>01140 - Ranger Services/Administration</b>						
<b>Income</b>						
Contributions	(2,800)	(830)	0	830	-100%	
Fees and Charges	(1,500)	0	372	372	100%	
<b>Income Total</b>	<b>(4,300)</b>	<b>(830)</b>	<b>372</b>	<b>1,202</b>	<b>-146%</b>	
<b>Expenditure</b>						
Employee Costs	2,804,537	669,102	573,216	(95,886)	-14%	As hiring for the additional rangers were still in process, this has resulted in less than the anticipated employee expenses.
Interest Expenses	1,801	450	450	0	0%	
Internal Allocations	1,302,074	294,235	261,438	(32,837)	-11%	
Internal Recovery	(4,367,689)	(971,257)	(910,263)	60,994	-6%	
Materials and Contracts	169,500	5,167	62,558	57,401	1,111%	
Other Employee Costs	61,934	7,391	10,890	3,499	47%	
Other Expenditure	65,500	2,548	1,358	(1,580)	-54%	
<b>Expenditure Total</b>	<b>37,657</b>	<b>8,108</b>	<b>(373)</b>	<b>(8,609)</b>	<b>-106%</b>	
<b>01140 - Ranger Services/Administration Total</b>	<b>33,357</b>	<b>7,308</b>	<b>(1)</b>	<b>(7,597)</b>	<b>-100%</b>	
<b>01145 - Animal Control / Dog Pound</b>						
<b>Income</b>						
Fees and Charges	(92,150)	(19,639)	(13,885)	5,754	-29%	
<b>Income Total</b>	<b>(92,150)</b>	<b>(19,639)</b>	<b>(13,886)</b>	<b>6,764</b>	<b>-28%</b>	
<b>Expenditure</b>						
Internal Allocations	262,956	58,474	54,802	(3,672)	-6%	
Materials and Contracts	29,500	3,247	5,166	2,919	90%	
Other Expenditure	500	285	918	633	222%	
<b>Expenditure Total</b>	<b>292,956</b>	<b>62,006</b>	<b>61,886</b>	<b>(120)</b>	<b>0%</b>	
<b>01145 - Animal Control / Dog Pound Total</b>	<b>200,806</b>	<b>42,367</b>	<b>48,001</b>	<b>5,634</b>	<b>13%</b>	

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<b>01150 - Local Laws and Abandoned Vehicles</b>						
<b>Income</b>						
Fees and Charges	(151,300)	(30,846)	(37,558)	(6,712)	22%	
<b>Income Total</b>	<b>(151,300)</b>	<b>(30,846)</b>	<b>(37,558)</b>	<b>(6,712)</b>	<b>22%</b>	
<b>Expenditure</b>						
Internal Allocations	788,869	175,423	164,852	(10,571)	-6%	
Materials and Contracts	6,000	0	720	720	100%	
Other Expenditure	0	0	675	675	100%	
<b>Expenditure Total</b>	<b>794,869</b>	<b>175,423</b>	<b>166,247</b>	<b>(9,176)</b>	<b>-6%</b>	
<b>01150 - Local Laws and Abandoned Vehicles Total</b>	<b>643,569</b>	<b>144,577</b>	<b>128,889</b>	<b>(16,888)</b>	<b>-11%</b>	
<b>01155 - Community and Safety</b>						
<b>Income</b>						
Grants and Subsidies	(50,000)	(12,501)	0	12,501	-100%	
<b>Income Total</b>	<b>(50,000)</b>	<b>(12,501)</b>	<b>0</b>	<b>12,501</b>	<b>-100%</b>	
<b>Expenditure</b>						
Employee Costs	52,774	12,591	10,157	(2,434)	-19%	
Internal Allocations	26,919	6,087	5,311	(776)	-13%	
Materials and Contracts	82,550	12,561	(432)	(12,993)	-103%	
Other Employee Costs	360	90	0	(90)	-100%	
<b>Expenditure Total</b>	<b>162,603</b>	<b>31,329</b>	<b>16,036</b>	<b>(16,293)</b>	<b>-62%</b>	
<b>01155 - Community and Safety Total</b>	<b>112,603</b>	<b>18,828</b>	<b>16,036</b>	<b>(3,782)</b>	<b>-20%</b>	
<b>01160 - Infringement and Inspecforial Control</b>						
<b>Income</b>						
Fees and Charges	(2,678,537)	(651,891)	(681,686)	(29,595)	5%	Favourable variance on fines & penalties. To be adjusted during 5% budget review.
Other Revenues	(200)	(16)	(136)	(120)	750%	
<b>Income Total</b>	<b>(2,678,537)</b>	<b>(662,007)</b>	<b>(681,822)</b>	<b>(28,816)</b>	<b>6%</b>	
<b>Expenditure</b>						
Depreciation	258,884	0	0	0	0%	
Internal Allocations	3,283,007	730,054	686,641	(43,413)	-6%	
Materials and Contracts	622,000	55,217	64,707	9,490	17%	
Other Expenditure	196,500	59,120	9,101	(50,019)	-85%	Timing on recelot of fine lodgement fees.
<b>Expenditure Total</b>	<b>4,360,391</b>	<b>844,391</b>	<b>760,449</b>	<b>(85,942)</b>	<b>-10%</b>	
<b>01160 - Infringement and Inspecforial Control Total</b>	<b>1,681,664</b>	<b>162,384</b>	<b>78,627</b>	<b>(110,767)</b>	<b>-68%</b>	
<b>01165 - Car Parks and Kerbside Parking</b>						
<b>Income</b>						
Fees and Charges	(5,350,815)	(1,359,295)	(1,562,193)	(202,858)	15%	Higher than expected parking ticket revenue. To be adjusted during 15% budget review.
<b>Income Total</b>	<b>(5,350,815)</b>	<b>(1,369,286)</b>	<b>(1,662,169)</b>	<b>(202,868)</b>	<b>16%</b>	
<b>Expenditure</b>						
Depreciation	362,640	0	0	0	0%	
Employee Costs	100,100	25,041	1,103	(23,938)	-96%	Favourable variance on labour costs for carpark maintenance.
Materials and Contracts	463,822	51,622	50,576	(4,046)	-4%	- \$11k timing variance on parking revenue reimbursement.
Other Expenditure	446,915	109,708	77,590	(32,118)	-29%	- All other variances are individually immaterial.
Utilities	0	0	3,692	3,692	100%	
<b>Expenditure Total</b>	<b>1,373,477</b>	<b>226,371</b>	<b>132,961</b>	<b>(90,410)</b>	<b>-41%</b>	
<b>01165 - Car Parks and Kerbside Parking Total</b>	<b>(5,977,338)</b>	<b>(1,132,924)</b>	<b>(1,429,192)</b>	<b>(286,268)</b>	<b>26%</b>	
<b>01170 - Engineering Design Services</b>						
<b>Income</b>						
Contributions	(1,500)	(432)	(472)	(40)	9%	
Fees and Charges	(62,000)	(20,000)	0	20,000	-100%	Timing variance on advertising income.
Grants and Subsidies	(31,000)	0	0	0	0%	
<b>Income Total</b>	<b>(114,500)</b>	<b>(20,432)</b>	<b>(472)</b>	<b>18,968</b>	<b>-98%</b>	
<b>Expenditure</b>						
Depreciation	121,644	0	0	0	0%	
Employee Costs	774,268	164,825	176,987	(7,838)	-4%	
Internal Allocations	414,345	87,551	74,343	(13,208)	-15%	
Materials and Contracts	384,500	81,120	64,324	(16,796)	-21%	
Other Employee Costs	39,913	9,976	37,960	27,984	281%	Agency costs relating to vacant position. To be adjusted during next 281% budget review.
Other Expenditure	15,500	3,750	1,941	(1,809)	-48%	
Utilities	760,500	190,002	164,887	(25,115)	-13%	Favourable variance on electricity costs.
<b>Expenditure Total</b>	<b>2,610,870</b>	<b>667,224</b>	<b>620,442</b>	<b>(38,782)</b>	<b>-7%</b>	
<b>01170 - Engineering Design Services Total</b>	<b>2,396,170</b>	<b>636,792</b>	<b>619,970</b>	<b>(16,822)</b>	<b>-3%</b>	
<b>01175 - City Buildings</b>						
<b>Income</b>						
Contributions	(2,000)	(638)	(484)	54	-10%	
<b>Income Total</b>	<b>(2,000)</b>	<b>(638)</b>	<b>(484)</b>	<b>54</b>	<b>-10%</b>	
<b>Expenditure</b>						
Employee Costs	365,193	87,130	70,808	(16,322)	-19%	
Internal Allocations	176,996	39,751	34,315	(5,446)	-14%	
Materials and Contracts	20,000	5,001	1,751	(3,250)	-65%	
Other Employee Costs	5,100	1,275	1,275	0	0%	
<b>Expenditure Total</b>	<b>667,289</b>	<b>152,157</b>	<b>108,149</b>	<b>(26,018)</b>	<b>-19%</b>	
<b>01175 - City Buildings Total</b>	<b>666,289</b>	<b>152,629</b>	<b>107,666</b>	<b>(24,964)</b>	<b>-19%</b>	

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<b>01180 - Roads and Public Works Admin</b>						
<b>Income</b>						
Contributions	(36,000)	(10,363)	(9,675)	688	-7%	
Fees and Charges	(21,800)	(4,215)	(4,236)	(21)	0%	
Other Revenues	(500)	0	0	0	0%	
<b>Income Total</b>	<b>(58,000)</b>	<b>(14,678)</b>	<b>(10,911)</b>	<b>887</b>	<b>-6%</b>	
<b>Expenditure</b>						
Employee Costs	443,674	105,954	121,915	15,961	15%	
Internal Allocations	593,039	133,683	113,470	(20,213)	-15%	
Materials and Contracts	53,450	11,175	10,525	(651)	-6%	
Other Employee Costs	40,259	10,065	11,761	1,696	17%	
Other Expenditure	0	0	1,153	1,153	100%	
<b>Expenditure Total</b>	<b>1,130,422</b>	<b>260,878</b>	<b>268,824</b>	<b>(2,064)</b>	<b>-1%</b>	
<b>01180 - Roads and Public Works Admin Total</b>	<b>1,072,422</b>	<b>246,300</b>	<b>244,915</b>	<b>(1,387)</b>	<b>-1%</b>	
<b>01185 - Parks and Environmental Services</b>						
<b>Income</b>						
Fees and Charges	(90,157)	(23,836)	(5,828)	18,008	-76%	
<b>Income Total</b>	<b>(90,157)</b>	<b>(23,836)</b>	<b>(6,828)</b>	<b>18,008</b>	<b>-76%</b>	
<b>Expenditure</b>						
Depreciation	99,392	0	0	0	0%	
Employee Costs	2,312,150	560,469	469,392	(111,077)	-19%	- \$48k labour cost on verges not yet required. - \$15k labour costs for Hyde Park not yet required. - \$11k labour costs for local parks not yet required. - \$11k labour for streetscapes not yet required.
Internal Allocations	382	95	95	0	0%	- All other variances individually immaterial.
Materials and Contracts	3,278,250	1,074,445	732,050	(342,395)	-32%	- \$25k contractor expenses not yet required for Liffis Stadium. - \$13k contractor expenses not yet required for Blidwood Square. - \$10k contractor expenses not yet required for Hyde Park. - \$13k contractor expenses not yet required for Oxford Reserve. - \$75k timing variance on power line planting program. - \$25k timing variance on planned maintenance for street trees. - \$20k maintenance costs for Money Street not yet required. - \$21k reactive maintenance costs for Hyde Park not yet required. - \$15k maintenance costs for clearing rights of way not yet required.
Other Employee Costs	0	0	636	636	100%	- All other variances individually immaterial.
Utilities	0	0	11,937	11,937	100%	
<b>Expenditure Total</b>	<b>6,686,174</b>	<b>1,666,010</b>	<b>1,214,111</b>	<b>(440,899)</b>	<b>-27%</b>	
<b>01185 - Parks and Environmental Services Total</b>	<b>6,496,017</b>	<b>1,642,174</b>	<b>1,208,283</b>	<b>(422,891)</b>	<b>-26%</b>	
<b>01190 - Waste Services</b>						
<b>Income</b>						
Contributions	(3,200)	(801)	(872)	(71)	9%	
Fees and Charges	(132,500)	(122,724)	(104,659)	18,065	-15%	
Other Revenues	(1,000)	(249)	(24,414)	(24,165)	9,705%	Favourable variance relating to rebates and micro business annual charges.
<b>Income Total</b>	<b>(136,700)</b>	<b>(123,774)</b>	<b>(129,945)</b>	<b>(6,171)</b>	<b>6%</b>	
<b>Expenditure</b>						
Depreciation	39,742	0	0	0	0%	
Employee Costs	2,012,339	490,474	566,800	76,326	16%	- \$34k timing variance on worker's compensation. - \$22k variance on wages to be corrected and journalled to waste collection expenses next month.
Interest Expenses	104,673	0	0	0	0%	
Internal Allocations	1,123,244	262,975	217,799	(36,176)	-14%	
Internal Recovery	(369,505)	(92,376)	(119,487)	(27,111)	29%	
Materials and Contracts	11,819,711	8,574,799	8,011,805	(562,994)	-7%	- \$417k variance on the resource recovery facility payout which is to be adjusted during budget review. - \$30k timing variance on programmes and events. - \$100k timing variance on waste collection contractors. - \$36k timing variance on bulk verge collection. - \$240k timing variance on waste recycling costs due to invoicing delay. - \$135k timing variance on waste tipping costs.
Other Employee Costs	50,028	12,507	10,644	(1,863)	-15%	- All other variances individually immaterial.
Other Expenditure	922,500	921,375	902,466	(18,909)	-2%	
<b>Expenditure Total</b>	<b>16,702,732</b>	<b>10,169,764</b>	<b>9,690,027</b>	<b>(669,727)</b>	<b>-6%</b>	
<b>01190 - Waste Services Total</b>	<b>16,666,032</b>	<b>10,046,990</b>	<b>9,460,082</b>	<b>(676,950)</b>	<b>-6%</b>	
<b>01195 - Works Depot</b>						
<b>Income</b>						
Contributions	(1,000)	(226)	(291)	(65)	29%	
<b>Income Total</b>	<b>(1,000)</b>	<b>(226)</b>	<b>(291)</b>	<b>(66)</b>	<b>29%</b>	
<b>Expenditure</b>						
Employee Costs	188,621	45,006	42,416	(2,590)	-6%	
Internal Allocations	96,099	21,533	19,073	(2,460)	-11%	
Internal Recovery	(296,220)	(69,439)	(64,233)	5,206	-7%	
Materials and Contracts	6,000	1,500	104	(1,396)	-93%	
Other Employee Costs	2,500	624	546	(78)	-13%	
Other Expenditure	4,000	1,002	2,385	1,383	138%	
<b>Expenditure Total</b>	<b>1,000</b>	<b>226</b>	<b>291</b>	<b>66</b>	<b>29%</b>	
<b>01195 - Works Depot Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	

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<b>01200 - Plant Operating</b>						
Expenditure						
Depreciation	1,125,690	0	0	0	0%	
Employee Costs	0	0	6,448	6,448	100%	
Internal Allocations	85,624	21,461	19,152	(2,309)	-11%	
Internal Recovery	(1,045,425)	(261,354)	(266,723)	(5,369)	2%	
Materials and Contracts	631,000	191,499	155,839	(35,660)	-19%	Favourable variance on fuel and repairs.
Expenditure Total	796,889	(48,384)	(86,284)	(36,890)	76%	
<b>01200 - Plant Operating Total</b>	<b>796,889</b>	<b>(48,384)</b>	<b>(86,284)</b>	<b>(36,890)</b>	<b>76%</b>	
<b>01216 - Public Works</b>						
Expenditure						
Depreciation	4,223,876	0	0	0	0%	
Employee Costs	1,364,500	342,795	260,829	(81,966)	-24%	- \$40k labour costs for street cleaning not yet required. - \$20k road maintenance costs not yet required.
Internal Recovery	(767,740)	(191,934)	(172,373)	119,561	-62%	- Other variances individually immaterial.
Materials and Contracts	1,310,336	241,213	222,254	(18,959)	-6%	
Expenditure Total	6,130,971	392,074	410,710	18,636	6%	
<b>01216 - Public Works Total</b>	<b>6,130,971</b>	<b>392,074</b>	<b>410,710</b>	<b>18,636</b>	<b>6%</b>	
<b>01220 - Child Care and Play Groups</b>						
Income						
Fees and Charges	(58,352)	(27,175)	(30,924)	(3,748)	14%	
Reimbursements	(20,990)	(4,823)	(1,926)	2,897	-60%	
Income Total	(79,342)	(31,999)	(32,850)	(861)	9%	
Expenditure						
Depreciation	87,636	0	0	0	0%	
Internal Allocations	4,439	1,105	1,119	14	1%	
Materials and Contracts	40,025	34,563	1,172	(33,851)	-97%	
Utilities	9,460	2,361	2,209	(1,621)	-6%	
Expenditure Total	141,560	38,029	4,600	(33,629)	-88%	
<b>01220 - Child Care and Play Groups Total</b>	<b>62,208</b>	<b>6,030</b>	<b>(28,360)</b>	<b>(34,580)</b>	<b>-670%</b>	
<b>01226 - Stadium and Ovals</b>						
Income						
Fees and Charges	(46,798)	(31,753)	(32,858)	(1,105)	3%	
Reimbursements	(146,988)	(36,747)	(32,095)	4,652	-13%	
Income Total	(193,786)	(68,500)	(64,953)	3,547	-6%	
Expenditure						
Depreciation	2,390,736	0	0	0	0%	
Employee Costs	0	0	348	348	100%	
Internal Allocations	14,277	3,530	3,585	55	2%	
Materials and Contracts	268,500	166,185	38,905	(116,280)	-76%	
Other Expenditure	12,813	0	0	0	0%	
Utilities	67,800	16,950	21,878	4,928	29%	
Expenditure Total	2,744,126	176,665	64,718	(110,948)	-65%	
<b>01226 - Stadium and Ovals Total</b>	<b>2,660,340</b>	<b>107,166</b>	<b>(237)</b>	<b>(107,402)</b>	<b>-100%</b>	
<b>01230 - Public Halls</b>						
Income						
Fees and Charges	(141,918)	(39,456)	(52,703)	(13,247)	34%	
Reimbursements	(3,281)	(134)	(163)	(29)	22%	
Income Total	(146,199)	(39,600)	(52,866)	(13,276)	34%	
Expenditure						
Depreciation	240,384	0	0	0	0%	
Employee Costs	1,000	0	0	0	0%	
Internal Allocations	7,273	1,733	1,827	94	5%	
Materials and Contracts	126,050	38,412	36,163	(2,249)	-6%	
Other Expenditure	583	0	0	0	0%	
Utilities	27,150	6,786	9,771	2,985	44%	
Expenditure Total	401,440	46,931	47,761	830	2%	
<b>01230 - Public Halls Total</b>	<b>268,241</b>	<b>7,341</b>	<b>(6,106)</b>	<b>(12,448)</b>	<b>-170%</b>	
<b>01236 - Community and Welfare Centre</b>						
Income						
Fees and Charges	(30,396)	(7,903)	(7,492)	411	-5%	
Reimbursements	(16,916)	(2,272)	(2,946)	(674)	30%	
Income Total	(47,312)	(10,175)	(10,438)	(263)	9%	
Expenditure						
Depreciation	172,224	0	0	0	0%	
Employee Costs	0	0	649	649	100%	
Internal Allocations	7,768	1,989	1,953	(36)	-2%	
Materials and Contracts	27,660	8,701	3,218	(5,483)	-63%	
Utilities	9,620	2,405	2,647	242	10%	
Expenditure Total	217,262	13,095	8,467	(4,628)	-6%	
<b>01236 - Community and Welfare Centre Total</b>	<b>169,948</b>	<b>2,920</b>	<b>(1,871)</b>	<b>(4,891)</b>	<b>-168%</b>	

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<b>01240 - Sporting Clubs Buildings</b>						
<b>Income</b>						
Fees and Charges	(65,235)	(14,101)	(14,807)	(706)	5%	
Reimbursements	(79,753)	(12,618)	(9,797)	2,868	-23%	
<b>Income Total</b>	<b>(144,988)</b>	<b>(26,719)</b>	<b>(24,604)</b>	<b>2,162</b>	<b>-8%</b>	
<b>Expenditure</b>						
Depreciation	697,024	0	0	0	0%	
Employee Costs	0	0	278	278	100%	
Internal Allocations	33,125	8,215	8,322	107	1%	
Materials and Contracts	74,600	24,665	10,557	(14,108)	-57%	
Utilities	75,780	16,942	16,717	(2,225)	-12%	
<b>Expenditure Total</b>	<b>840,629</b>	<b>61,822</b>	<b>36,874</b>	<b>(16,948)</b>	<b>-31%</b>	
<b>01240 - Sporting Clubs Buildings Total</b>	<b>696,641</b>	<b>26,106</b>	<b>11,310</b>	<b>(19,796)</b>	<b>-66%</b>	All variances are individually immaterial.
<b>01245 - Reserves Pavilions and Facilities</b>						
<b>Income</b>						
Fees and Charges	(17,510)	(4,377)	(6,603)	(2,226)	51%	
Reimbursements	(3,096)	(304)	(710)	(406)	134%	
<b>Income Total</b>	<b>(20,606)</b>	<b>(4,681)</b>	<b>(7,313)</b>	<b>(2,632)</b>	<b>66%</b>	
<b>Expenditure</b>						
Depreciation	231,228	0	0	0	0%	
Internal Allocations	6,801	1,646	1,707	61	4%	
Materials and Contracts	410,701	194,580	75,682	(118,898)	-61%	
Utilities	45,490	11,373	12,708	1,336	12%	
<b>Expenditure Total</b>	<b>694,220</b>	<b>207,599</b>	<b>90,097</b>	<b>(117,602)</b>	<b>-67%</b>	
<b>01245 - Reserves Pavilions and Facilities Total</b>	<b>673,614</b>	<b>202,918</b>	<b>82,784</b>	<b>(120,194)</b>	<b>-68%</b>	
<b>01260 - Health Clinics</b>						
<b>Income</b>						
Fees and Charges	(26,820)	(14,382)	(14,707)	(325)	2%	
Reimbursements	(2,902)	(484)	(748)	(264)	55%	
<b>Income Total</b>	<b>(29,722)</b>	<b>(14,866)</b>	<b>(16,466)</b>	<b>(689)</b>	<b>4%</b>	
<b>Expenditure</b>						
Depreciation	54,432	0	0	0	0%	
Employee Costs	0	0	1,103	1,103	100%	
Internal Allocations	2,126	521	534	13	2%	
Materials and Contracts	80,500	65,665	3,213	(62,462)	-95%	
Other Expenditure	1,895	0	0	0	0%	
Utilities	6,300	1,575	3,104	1,529	97%	
<b>Expenditure Total</b>	<b>146,263</b>	<b>67,761</b>	<b>7,864</b>	<b>(69,807)</b>	<b>-88%</b>	
<b>01260 - Health Clinics Total</b>	<b>116,531</b>	<b>62,896</b>	<b>(7,601)</b>	<b>(80,988)</b>	<b>-114%</b>	
<b>01265 - Road Reserves</b>						
<b>Expenditure</b>						
Employee Costs	97,200	24,282	11,290	(12,992)	-54%	
Materials and Contracts	37,990	12,451	9,152	(3,299)	-26%	
Utilities	0	0	1,374	1,374	100%	
<b>Expenditure Total</b>	<b>136,190</b>	<b>36,733</b>	<b>21,816</b>	<b>(14,917)</b>	<b>-41%</b>	
<b>01265 - Road Reserves Total</b>	<b>136,190</b>	<b>36,733</b>	<b>21,816</b>	<b>(14,917)</b>	<b>-41%</b>	
<b>01266 - Operational Buildings</b>						
<b>Income</b>						
Contributions	(70,608)	(17,652)	(17,644)	8	0%	
Fees and Charges	(917,590)	(47,481)	(231,757)	(184,276)	388%	
Reimbursements	(535,824)	(134,082)	(125,958)	8,124	-6%	
<b>Income Total</b>	<b>(1,624,022)</b>	<b>(199,215)</b>	<b>(276,359)</b>	<b>(176,144)</b>	<b>88%</b>	
<b>Expenditure</b>						
Depreciation	1,529,400	0	0	0	0%	
Employee Costs	7,000	1,751	3,276	1,525	87%	
Interest Expenses	115,870	23,693	23,693	0	0%	
Internal Allocations	58,956	14,628	14,811	183	1%	
Internal Recovery	(857,353)	(75,442)	(75,480)	(38)	0%	
Materials and Contracts	524,504	136,221	87,892	(48,329)	-35%	Timing variance of building and maintenance works.
Other Expenditure	987,867	0	0	0	0%	
Utilities	131,300	32,823	28,462	(4,361)	-13%	
<b>Expenditure Total</b>	<b>2,097,634</b>	<b>193,674</b>	<b>82,664</b>	<b>(61,020)</b>	<b>-38%</b>	
<b>01266 - Operational Buildings Total</b>	<b>673,612</b>	<b>(66,641)</b>	<b>(282,706)</b>	<b>(227,164)</b>	<b>547%</b>	
<b>01270 - Depot Buildings</b>						
<b>Expenditure</b>						
Depreciation	183,564	0	0	0	0%	
Employee Costs	0	0	747	747	100%	
Internal Allocations	7,482	1,856	1,878	22	1%	
Internal Recovery	(294,723)	(52,107)	(44,868)	7,239	-14%	
Materials and Contracts	48,500	16,075	13,762	(2,313)	-14%	
Other Expenditure	27,177	27,177	23,519	(3,658)	-13%	
Utilities	28,000	6,999	4,962	(2,037)	-29%	
<b>Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	
<b>01270 - Depot Buildings Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	

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



	Adopted Budget 2020/21	YTD Budget 30/09/2021	YTD Actual 30/09/2021	YTD Variance	% Variance	Variance Commentary
<b>01276 - Parks Services Administration</b>						
<b>Income</b>						
Contributions	(2,800)	(700)	(726)	(26)	4%	
<b>Income Total</b>	<b>(2,800)</b>	<b>(700)</b>	<b>(726)</b>	<b>(26)</b>	<b>4%</b>	
<b>Expenditure</b>						
Depreciation	106,655	0	0	0	0%	
Employee Costs	1,337,384	321,585	370,415	48,830	15%	The variance will be reallocated to labour costs in the following month.
Internal Allocations	1,448,236	325,337	281,618	(44,719)	-14%	
Internal Recovery	(1,386,743)	(346,683)	(268,576)	78,107	-23%	
Materials and Contracts	70,600	14,124	1,720	(12,404)	-88%	
Other Employee Costs	83,125	20,784	16,174	(4,610)	-22%	
Other Expenditure	15,000	4,749	3,399	(1,350)	-28%	
<b>Expenditure Total</b>	<b>1,880,167</b>	<b>340,896</b>	<b>404,760</b>	<b>63,864</b>	<b>19%</b>	
<b>01276 - Parks Services Administration Total</b>	<b>1,877,367</b>	<b>340,196</b>	<b>404,034</b>	<b>63,828</b>	<b>19%</b>	
<b>01280 - Recoverable Works</b>						
<b>Income</b>						
Reimbursements	(32,660)	(8,165)	(14,818)	(6,653)	81%	
<b>Income Total</b>	<b>(32,660)</b>	<b>(8,165)</b>	<b>(14,818)</b>	<b>(6,663)</b>	<b>81%</b>	
<b>Expenditure</b>						
Employee Costs	12,655	3,165	1,048	(2,117)	-67%	
Materials and Contracts	20,000	5,000	340	(4,660)	-93%	
<b>Expenditure Total</b>	<b>32,655</b>	<b>8,165</b>	<b>1,388</b>	<b>(6,777)</b>	<b>-83%</b>	
<b>01280 - Recoverable Works Total</b>	<b>(6)</b>	<b>0</b>	<b>(10,430)</b>	<b>(10,430)</b>	<b>100%</b>	
<b>Infrastructure and Environment Total</b>	<b>38,826,808</b>	<b>12,914,868</b>	<b>10,878,156</b>	<b>(2,036,721)</b>	<b>-16%</b>	
<b>Strategy and Development</b>						
<b>01010 - Corporate Strategy and Governance</b>						
<b>Income</b>						
Other Revenues	0	0	(200)	(200)	100%	
<b>Income Total</b>	<b>0</b>	<b>0</b>	<b>(200)</b>	<b>(200)</b>	<b>100%</b>	
<b>Expenditure</b>						
Employee Costs	497,367	118,698	108,773	(9,925)	-8%	
Internal Allocations	279,986	59,859	52,221	(7,638)	-13%	
Materials and Contracts	146,450	36,606	16,909	(19,697)	-54%	
Other Employee Costs	3,000	750	0	(750)	-100%	
Other Expenditure	1,750	438	204	(234)	-53%	
<b>Expenditure Total</b>	<b>928,563</b>	<b>216,351</b>	<b>178,107</b>	<b>(38,244)</b>	<b>-18%</b>	
<b>01010 - Corporate Strategy and Governance Total</b>	<b>928,563</b>	<b>216,351</b>	<b>177,907</b>	<b>(38,444)</b>	<b>-18%</b>	
<b>01105 - Director Strategy and Development</b>						
<b>Expenditure</b>						
Employee Costs	323,275	77,116	74,216	(2,900)	-4%	
Internal Allocations	17,821	1,902	1,653	(249)	-13%	
Internal Recovery	(344,696)	(78,462)	(76,170)	3,292	-4%	
Materials and Contracts	1,450	72	168	96	133%	
Other Employee Costs	1,800	338	132	(206)	-61%	
Other Expenditure	350	34	1	(33)	-97%	
<b>Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	
<b>01105 - Director Strategy and Development Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	
<b>01110 - Development and Design</b>						
<b>Income</b>						
Contributions	(1,300)	(324)	(194)	130	-40%	
Fees and Charges	(338,840)	(81,624)	(110,411)	(28,787)	36%	- \$17k favourable variance on development application fees - Other variances individually immaterial.
<b>Income Total</b>	<b>(340,140)</b>	<b>(81,948)</b>	<b>(110,605)</b>	<b>(28,667)</b>	<b>56%</b>	
<b>Expenditure</b>						
Employee Costs	1,140,495	272,105	264,882	(7,223)	-6%	
Internal Allocations	608,069	127,783	102,127	(25,656)	-20%	
Materials and Contracts	149,350	37,335	10,890	(26,445)	-71%	- \$22k legal and consultant fees not yet required. - Other variances are individually immaterial.
Other Employee Costs	11,074	2,769	1,845	(924)	-33%	
Other Expenditure	32,600	7,650	11,756	4,106	54%	
<b>Expenditure Total</b>	<b>1,941,688</b>	<b>447,642</b>	<b>381,600</b>	<b>(66,142)</b>	<b>-16%</b>	
<b>01110 - Development and Design Total</b>	<b>1,601,448</b>	<b>365,694</b>	<b>270,995</b>	<b>(84,789)</b>	<b>-26%</b>	
<b>01116 - Health Admin and Food Control</b>						
<b>Income</b>						
Contributions	(3,300)	(1,150)	(291)	859	-75%	- \$156k timing variance of food premise licence fees. - \$19k timing variance on public building licences.
Fees and Charges	(302,520)	(217,919)	(25,318)	192,601	-88%	- \$12k timing variance on pool sampling fees.
Other Revenues	(1,000)	(249)	0	249	-100%	
<b>Income Total</b>	<b>(306,820)</b>	<b>(219,318)</b>	<b>(26,009)</b>	<b>193,709</b>	<b>-88%</b>	

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

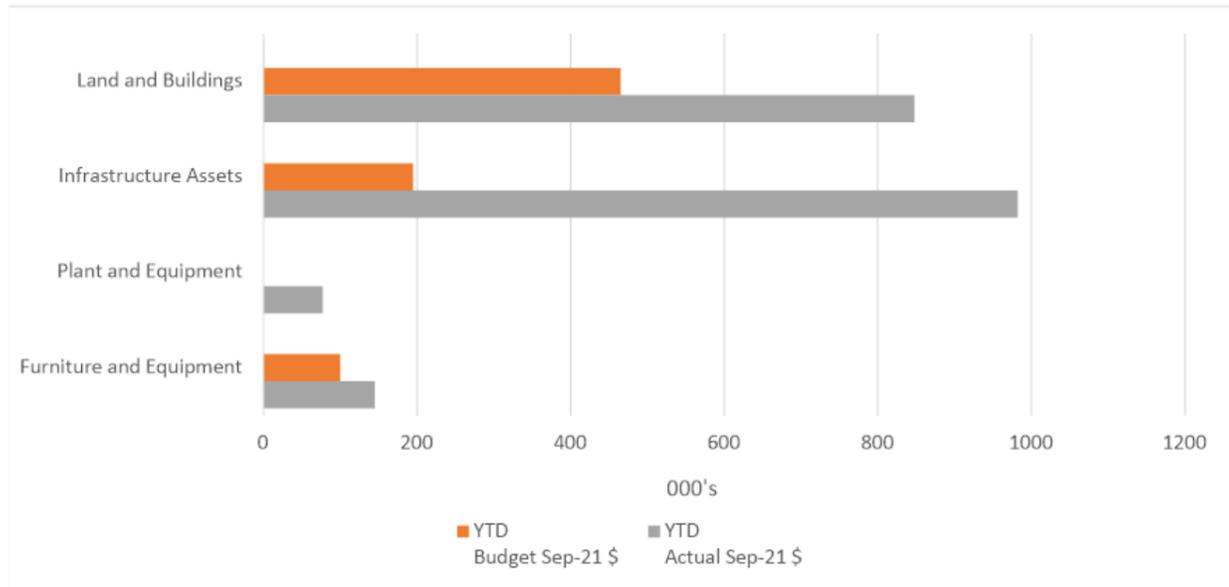


	Adopted Budget 2020/21	YTD Budget 30/09/2021	YTD Actual 30/09/2021	YTD Variance	% Variance	Variance Commentary
<b>Expenditure</b>						
Employee Costs	993,164	236,957	226,469	(10,488)	-4%	
Internal Allocations	605,719	104,834	89,585	(15,249)	-15%	
Materials and Contracts	96,837	21,210	10,741	(10,469)	-49%	
Other Employee Costs	15,319	3,831	1,987	(1,844)	-48%	
Other Expenditure	11,750	2,937	2	(2,935)	-100%	
<b>Expenditure Total</b>	<b>1,822,779</b>	<b>369,769</b>	<b>328,784</b>	<b>(40,985)</b>	<b>-11%</b>	
<b>01116 - Health Admin and Food Control Total</b>	<b>1,316,869</b>	<b>160,461</b>	<b>303,176</b>	<b>162,724</b>	<b>102%</b>	
<b>01120 - Compliance Services</b>						
<b>Income</b>						
Contributions	(2,000)	(551)	(581)	(30)	5%	
Fees and Charges	(20,000)	(5,001)	2,005	7,006	-140%	
<b>Income Total</b>	<b>(22,000)</b>	<b>(5,662)</b>	<b>1,424</b>	<b>6,976</b>	<b>-126%</b>	
<b>Expenditure</b>						
Employee Costs	463,529	110,598	128,101	17,503	16%	
Internal Allocations	259,847	53,971	45,417	(8,554)	-16%	
Materials and Contracts	55,100	13,775	7,794	(5,982)	-43%	
Other Employee Costs	7,717	1,929	1,194	(735)	-38%	
Other Expenditure	2,000	498	96	(402)	-81%	
<b>Expenditure Total</b>	<b>788,293</b>	<b>180,772</b>	<b>182,602</b>	<b>1,830</b>	<b>1%</b>	
<b>01120 - Compliance Services Total</b>	<b>766,293</b>	<b>175,220</b>	<b>184,026</b>	<b>8,806</b>	<b>6%</b>	
<b>01125 - Building Control and License</b>						
<b>Income</b>						
Contributions	(1,800)	(422)	0	422	-100%	
Fees and Charges	(267,500)	(66,876)	(66,970)	(94)	0%	
Other Revenues	(2,750)	(687)	(810)	(123)	18%	
<b>Income Total</b>	<b>(272,050)</b>	<b>(67,886)</b>	<b>(67,780)</b>	<b>206</b>	<b>0%</b>	
<b>Expenditure</b>						
Employee Costs	381,703	91,074	80,576	(10,498)	-12%	
Internal Allocations	205,768	42,629	35,913	(6,716)	-16%	
Materials and Contracts	8,000	2,004	902	(1,502)	-75%	
Other Employee Costs	28,282	7,071	(8,468)	(15,539)	-220%	
Other Expenditure	2,000	501	318	(183)	-37%	
<b>Expenditure Total</b>	<b>626,763</b>	<b>143,279</b>	<b>108,841</b>	<b>(34,438)</b>	<b>-24%</b>	
<b>01125 - Building Control and License Total</b>	<b>353,703</b>	<b>76,294</b>	<b>41,061</b>	<b>(34,233)</b>	<b>-46%</b>	
<b>01130 - Policy and Place Services</b>						
<b>Income</b>						
Contributions	(1,600)	(399)	0	399	-100%	
Fees and Charges	(3,525)	0	0	0	0%	
<b>Income Total</b>	<b>(6,125)</b>	<b>(399)</b>	<b>0</b>	<b>399</b>	<b>-100%</b>	
<b>Expenditure</b>						
Employee Costs	1,597,964	381,236	356,832	(24,404)	-6%	Salary savings due to vacant positions that were in the process of being filled.
Internal Allocations	73,176	151,551	128,005	(23,545)	-16%	
Materials and Contracts	1,085,360	247,338	31,229	(216,109)	-87%	Timing variance of works relating operating initiatives and programmes.
Other Employee Costs	16,404	4,098	2,598	(1,500)	-37%	
Other Expenditure	30,000	7,500	6,875	(625)	-8%	
<b>Expenditure Total</b>	<b>3,466,498</b>	<b>791,823</b>	<b>626,640</b>	<b>(268,283)</b>	<b>-54%</b>	
<b>01130 - Policy and Place Services Total</b>	<b>3,460,371</b>	<b>791,424</b>	<b>626,640</b>	<b>(268,884)</b>	<b>-54%</b>	
<b>Strategy and Development Total</b>	<b>8,426,327</b>	<b>1,774,434</b>	<b>1,602,804</b>	<b>(271,800)</b>	<b>-16%</b>	
<b>Total</b>	<b>16,261,632</b>	<b>(21,186,283)</b>	<b>(24,138,373)</b>	<b>(2,940,110)</b>	<b>14%</b>	

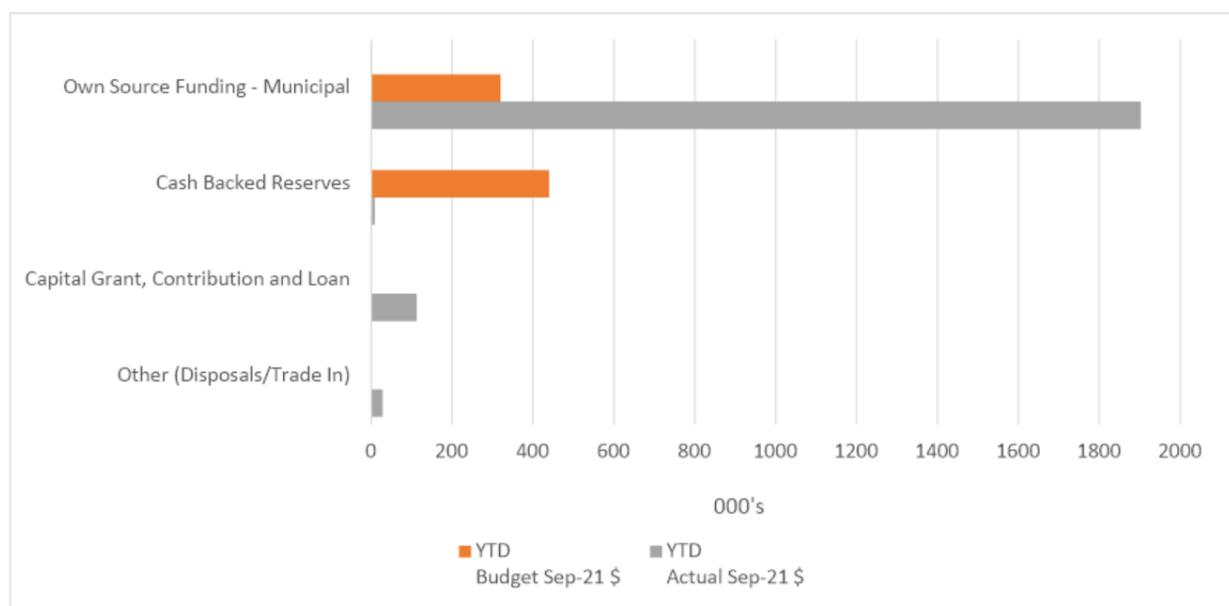
**CITY OF VINCENT**  
**NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22**  
**AS AT 30 SEPTEMBER 2021**



CAPITAL EXPENDITURE	Adopted Budget 2021/22	YTD Budget Sep-21	YTD Actual Sep-21	YTD Variance	Variance
	\$	\$	\$	\$	%
Land and Buildings	9,328,220	465,000	847,762	382,762	82%
Infrastructure Assets	7,831,761	195,000	982,101	787,101	404%
Plant and Equipment	2,991,056	0	77,024	77,024	100%
Furniture and Equipment	2,007,673	100,000	144,782	44,782	45%
<b>Total</b>	<b>22,158,710</b>	<b>760,000</b>	<b>2,051,669</b>	<b>1,291,669</b>	<b>170%</b>



FUNDING	Adopted Budget 2021/22	YTD Budget Sep-21	YTD Actual Sep-21	YTD Variance	Variance
	\$	\$	\$	\$	%
Own Source Funding - Municipal	10,240,502	320,000	1,902,219	1,582,219	494%
Cash Backed Reserves	3,365,850	440,000	8,875	(431,125)	-98%
Capital Grant, Contribution and Loan	7,249,525	0	112,847	112,847	100%
Other (Disposals/Trade In)	1,302,833	0	27,728	27,728	100%
<b>Total</b>	<b>22,158,710</b>	<b>760,000</b>	<b>2,051,669</b>	<b>1,291,669</b>	<b>170%</b>



**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 30 SEPTEMBER 2021**

Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
<b>LAND &amp; BUILDING ASSETS</b>							
<b>ADMIN CENTRE</b>							
Air Conditioning & HVAC Renewal - Admin Building HVAC	344,000	5,000	9,957	4,957	99%	(10,089)	Works in progress.
<b>BEATTY PARK LEISURE CENTRE</b>							
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	1,500,000	400,000	737,442	337,442	84%	224,790	Works in progress.
Beatty Park Leisure Centre – Concourse Tiling	165,000	10,000	36,338	26,338	263%	-	Works Complete
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand	450,000	10,000	-	(10,000)	-100%	-	Works in planning stage.
<b>LIBRARY</b>							
Upgrade Library counter to enhance customer service delivery	48,500	-	-	-	0%	-	Works in planning stage.
<b>VINCENT COMMUNITY CENTRE</b>							
Vincent Community Centre – Air Conditioning & HVAC Renewal	170,000	30,000	50,830	20,830	69%	40,633	Works in progress.
<b>DEPARTMENT OF SPORTS AND RECREATION</b>							
DLGSC LED lighting upgrade/renewal	225,000	-	-	-	0%	-	Works in planning stage.
DLGSC Air Conditioning & HVAC Renewal	250,000	5,000	4,950	(50)	-1%	-	Works in progress.
DLGSC renewal/upgrade-Lease obligation	80,000	-	-	-	0%	-	Works in planning stage.

**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 30 SEPTEMBER 2021**

Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
<b>MISCELLANEOUS</b>							
Infrastructure Works - Litis Stadium	3,000,000	-	-	-	0%	8,540	Design phase.
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%	-	Design phase.
Lease Property Non Scheduled Renewal	50,000	-	-	-	0%	-	Works in planning stage.
99 Loftus Street, Leederville - Loftus Child Health leasing requirements	20,000	-	-	-	0%	17,983	Quotation phase.
Loftus Recreation Centre, 99 Loftus Street, Leederville - ventilation installation	20,000	-	-	-	0%	-	Works to be Scheduled..
North Perth Main Town Hall - Kitchen and toilet renewal	180,000	-	-	-	0%	6,000	Design phase.
North Perth Lesser Town Hall - Kitchen and toilet renewal	120,000	-	-	-	0%	-	Design phase.
Library Renewals	80,000	-	-	-	0%	-	Works in planning stage.
Menzies Park Pavilion & Ablutions	330,000	-	797	797	100%	7,500	Design Phase.
Miscellaneous Assets Renewal (City Buildings)	100,000	-	-	-	0%	22,686	Design Phase.
Aircon & HVAC Miscellaneous Renewals all properties	50,000	-	-	-	0%	18,913	Works in progress, purchase order raised.
Water and Energy Efficiency Initiatives	75,000	-	992	992	100%	-	Works in planning stage.
Hyde Park West	220,000	5,000	6,456	1,456	29%	3,000	Works in progress.
Leederville Tennis Club - fencing upgrade	75,000	-	-	-	0%	-	Design phase.
Leederville Oval Stadium - Light posts renewal	1,100,000	-	-	-	0%	-	Works to be Scheduled..
Forrest Park Croquet Club	16,450	-	-	-	0%	-	Design phase.
Solar Photovoltaic Panel System Installation - Mt Hawthorn Community Centre	8,732	-	-	-	0%	8,395	Works in progress, purchase order raised.
Solar Photovoltaic Panel System Installation - Vincent Community Centre	20,150	-	-	-	0%	-	Works to be Scheduled..
Solar Photovoltaic Panel System Installation - Britannia Reserve Pavilion	8,900	-	-	-	0%	-	Works in planning stage.
Roofing Renewal-Loton Park Tennis Club Room	178,400	-	-	-	0%	(79,511)	Works in planning stage.
Leederville Oval Stadium - Electrical renewal - 3 boards	298,088	-	-	-	0%	115,953	Works in progress, purchase order raised.
<b>FOR LAND &amp; BUILDING ASSETS</b>	<b>9,328,220</b>	<b>465,000</b>	<b>847,762</b>	<b>382,762</b>	<b>82%</b>	<b>402,797</b>	

**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 30 SEPTEMBER 2021**

Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
<b>INFRASTRUCTURE ASSETS</b>							
<b>LOCAL ROADS PROGRAM</b>							
Lake Street - Bulwer Street to Brisbane Street	110,307	-	24,683	24,683	100%	974	Timing Variance.
Lake Street - Stuart Street to Newcastle Street	116,615	-	14,689	14,689	100%	3,140	Timing Variance.
Glyde Street - Coogee Street to Matlock Street	45,562	10,000	13,245	3,245	32%	530	Works in progress.
Richmond Street - Scott Street to Oxford Street	62,141	-	-	-	0%	500	Works to be Scheduled.
Eton Street - Gill Street to Ellesmere Street	132,596	50,000	44,719	(5,281)	-11%	1,180	Works in progress.
Grosvenor Road - Ethel Street to Fitzgerald Street	73,279	-	-	-	0%	500	Works to be Scheduled.
Lawley Street - Fitzgerald Street to R.O.W	21,734	-	-	-	0%	250	Works to be Scheduled.
Richmond Street - Leicester Street to Cul-de-sac	37,429	-	-	-	0%	250	Works to be Scheduled.
Britannia Road - Federation Street to Kalgoorlie Street	96,305	-	14,244	14,244	100%	1,900	Timing Variance.
Bouverie Place - Federation Street to Kalgoorlie Street	86,953	10,000	11,122	1,122	11%	570	Works in progress.
Ashby Street - Egina Street to East Street	100,341	-	-	-	0%	14,193	Works in progress, purchase order raised.
Ashby Street - Kalgoorlie Street to Egina Street	105,907	-	-	-	0%	12,630	Works in progress, purchase order raised.
Ashby Street - Kalgoorlie Street to Egina Street	53,984	-	-	-	0%	5,860	Works in progress, purchase order raised.
Ashby Street - Flinders Street to Coogee Street	53,984	-	-	-	0%	7,385	Works in progress, purchase order raised.
Thompson Street - Barnet Street to Loftus Street	2,500	-	-	-	0%	500	Works to be Scheduled.
Bruce Street - Barnet Street to Loftus Street	2,500	-	-	-	0%	500	Works in planning stage.
Egina Street - Berryman Street to Anzac Road	5,000	-	-	-	0%	500	Works in planning stage.
Egina Street - Tasman Street to Berryman Street	5,000	-	-	-	0%	500	Works in planning stage.
Minor Traffic Management Improvements Program	80,000	-	10,601	10,601	100%	6,132	Timing Variance.
Chelmsford Road to Raglan Road	-	-	1,368	1,368	100%	(2,281)	Actuals from FY 20-21, to be adjusted during budget review.
<b>ROAD TO RECOVERY</b>							
Tennyson Street - Loftus Street to Shakespeare Street	200,377	-	-	-	0%	500	Works in planning stage.
Glyde Street - Matlock St to Coogee St	33,363	25,000	22,838	(2,162)	-9%	2,570	Works in progress.
Ellesmere Street - Shakespeare St to London St	90,170	-	-	-	0%	5,860	Works in progress, purchase order raised.
<b>TRAFFIC MANAGEMENT</b>							
Alma/Claverton Local Area Traffic Management	48,955	-	-	-	0%	-	Design Phase.
Harold and Lord St Intersection	26,000	-	-	-	0%	-	Design Phase.
Mini Roundabouts	-	-	10,334	10,334	100%	2,271	Actuals from FY 20-21, to be adjusted during budget review.
<b>BLACK SPOT PROGRAM</b>							
Grosvenor Road - Install half seagull islands on Grosvenor Rd to ban through and right turn mo	100,000	-	-	-	0%	-	Works in planning stage.
Leederville Parade - Vincent Street to Loftus Street	200,000	-	-	-	0%	9,440	Works in planning stage.
Intersection of Bulwer and Stirling St, Perth	95,960	-	3,000	3,000	100%	-	Works to be Scheduled.
Intersection of Green, Tyler & Merredin St, Mt Hawthorn/Joondanna	30,000	-	-	-	0%	700	Design Phase.
Intersection of Loftus and Vincent Streets, West Perth/Leederville	245,270	-	88,502	88,502	100%	15,135	Timing Variance.
<b>STREETSCAPE IMPROVEMENTS</b>							
Streetscape Improvements Program	35,000	-	-	-	0%	-	Works in planning stage.
Streetscape Improvements-Angove St and Fitzgerald St	10,000	10,000	8,420	(1,580)	-16%	(8,420)	Works in progress.

**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 30 SEPTEMBER 2021**

Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
<b>ROADWORKS - REHABILITATION (MRRG PROGRAM)</b>							
Chelmsford Road to Raglan Road : Road - Rehabilitation	-	-	1,368	1,368	100%	(2,281)	Actuals from FY 20-21, to be adjusted during budget review.
Oxford Street - Leederville Parade to Vincent Street	118,376	-	156,457	156,457	100%	5,443	Timing Variance.
Loftus Street - North bound lanes Vincent Street to Bourke Street	157,528	-	160,008	160,008	100%	4,951	Timing Variance.
Loftus Street - South bound lanes Vincent Street to Bourke Street	149,145	-	142,482	142,482	100%	5,111	Timing Variance.
Bourke Street - Charles Street to Loftus Street	173,745	-	-	-	0%	-	Works in planning stage.
Carr Street - Fitzgerald Street to Charles Street	110,518	10,000	115,039	105,039	1050%	3,608	Timing Variance.
Fitzgerald Street - Central lanes Burt Street to Walcott Street	211,842	-	24	24	100%	221,349	Works to be Scheduled.
Walcott Street - North-west bound lanes William Street to Beaufort Street	162,281	-	-	-	0%	141,009	Works to be Scheduled..
Newcastle Street - Eastbound lane Money Street to Beaufort Street	77,271	40,000	56,242	16,242	41%	3,923	Timing Variance.
<b>RIGHTS OF WAY</b>							
Annual review based upon the most recent condition assessment survey	100,000	-	31,612	31,612	100%	10,000	Timing Variance.
Laneway Lighting Program	20,000	-	-	-	0%	-	Works in planning stage.
<b>SLAB FOOTPATH PROGRAMME</b>							
Footpath Upgrade and Renewal Program	30,789	-	-	-	0%	-	Works to be Scheduled.
Through to Macedonia Place	32,979	-	-	-	0%	-	Works to be Scheduled.
Car Park Entrance to Stirling Street	18,192	-	-	-	0%	-	Works to be Scheduled.
Mallock Street to Egina Street	54,172	-	-	-	0%	-	Works to be Scheduled.
Charles Street to Walcott Street	29,173	-	-	-	0%	-	Works to be Scheduled.
Haynes Street to Hobart Street	25,803	-	-	-	0%	-	Works to be Scheduled.
Ellesmere Strete to Gill Street	26,826	-	-	-	0%	-	Works to be Scheduled.
Bourke Street to Richmond Street	16,662	-	-	-	0%	-	Works to be Scheduled.
Norfolk Street to Ethel Street	19,469	-	-	-	0%	-	Works to be Scheduled.
Brisbane Street to Robinson Ave	14,950	-	-	-	0%	-	Works to be Scheduled.
Beaufort Street to Lindsay Street	14,568	-	-	-	0%	-	Works to be Scheduled.
Leicester Street to Cul-de-sac	41,297	-	-	-	0%	-	Works to be Scheduled.
Brewer Street to Edward Street	60,382	-	-	-	0%	-	Works to be Scheduled.
Intersection of Beaufort Street	17,052	-	-	-	0%	-	Works to be Scheduled.
Scarborough Beach Road to 65 Flinders Street	43,996	-	-	-	0%	-	Works to be Scheduled.

**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 30 SEPTEMBER 2021**

Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
<b>BICYCLE NETWORK</b>							
Florence/Strathcona/Golding Safe Active Street	-	-	8,995	8,995	100%	(15,352)	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%	-	Works in planning stage.
Design for Norfolk St N/S Route	8,635	-	-	-	0%	-	Design Phase.
<b>DRAINAGE</b>							
Britannia Reserve Main Drain Renewal stage 1&2	143,635	-	-	-	0%	-	Quotation Phase.
Minor drainage improvement program	50,000	-	-	-	0%	6,030	Works in progress, purchase order raised.
Gully Soak-well program	60,000	20,000	53,507	33,507	168%	10,060	Timing Variance.
<b>CAR PARK DEVELOPMENT</b>							
Car Parking Upgrade/Renewal Program	330,300	-	-	-	0%	-	Design Phase.
Accessible City Strategy Implementation	205,000	-	-	-	0%	-	Works in planning stage.
Car Parking Upgrade-Strathcona St angled parking	20,000	-	-	-	0%	-	Works in planning stage.
Depot - Car park lighting Renewal	-	-	16,124	16,124	100%	-	Actuals from FY 20-21, to be adjusted during budget review.
<b>PARKS AND RESERVES</b>							
Greening Plan-West End Arts Precinct	-	-	240	240	100%	(240)	Actuals from FY 20-21, to be adjusted during budget review.
Leederville Parade (Greening Plan)	200,000	-	-	-	0%	-	Works in planning stage.
Drummond Place (Greening Plan)	10,000	-	-	-	0%	-	Works in planning stage.
Old Aberdeen Place (Greening Plan)	10,000	-	570	570	100%	3,354	Works in planning stage.
Stirling Street (Greening Plan)	30,000	-	-	-	0%	-	Works in planning stage.
Edward Street (Greening Plan)	20,000	-	-	-	0%	570	Works in planning stage.
Dunedin Street Car Park (Greening Plan)	15,000	-	-	-	0%	570	Design Phase.
Flinders Street Car Park (Greening Plan)	15,000	-	-	-	0%	570	Design Phase.
Brittania Reserve – Floodlight Repair	741,444	-	8,400	8,400	100%	8,741	Timing Variance.
Litis Stadium & Britannia Res End of Le	-	-	(62,090)	(62,090)	100%	(74,514)	Variance due to accrual reversal for FY20-21, will be cleared the following month.
Greening Plan - Coogee St Car Park	-	-	990	990	100%	(990)	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%	(4,395)	Actuals from FY 20-21, to be adjusted during budget review.
<b>RETICULATION</b>							
Menzies Park - Replace Irrigation System	180,000	-	-	-	0%	-	Works in planning stage.
Weld Square - Renew electrical cubicle and Upgrade in ground reticulation system/electrical cu	15,000	-	-	-	0%	-	Works to be scheduled.

**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 30 SEPTEMBER 2021**

Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
<b>PARKS FURNITURE</b>							
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 in planning stage.
Banks Reserve Masterplan - Infrastructure Improvements (benches/seating)	15,000	-	-	-	0%	1,760	Works to be scheduled.
Auckland/Hobart Street Reserve – replacement perimeter fencing	40,000	-	-	-	0%	-	Works in design phase.
Hyde Park - upgrade of path lighting	20,000	-	-	-	0%	-	Works in planning stage.
Britannia Reserve - shade sail replacement (south)	90,000	-	-	-	0%	-	Quotation Phase.
Charles Veryard Reserve - Flood Lighting	18,000	-	-	-	0%	-	Works to be scheduled.
	100,000	-	-	-	0%	9,875	Works in design phase.
<b>PARKS DEVELOPMENT</b>							
Haynes Street Reserve Development Plan Implementation Stages 1 & 2	340,000	-	-	-	0%	-	Works in planning stage.
Monmouth Street	10,000	-	-	-	0%	-	Design Phase.
Edinboro Street Reserve	20,000	-	-	-	0%	-	Works in planning stage.
Hyde Park re-asphalt Pathways	100,000	-	-	-	0%	-	Works in planning stage.
Les Lilleyman – Playground and softfall replacement	115,000	-	-	-	0%	-	Works in planning stage.
Tolcon Place Reserve - replace playground soft fall	20,000	-	-	-	0%	14,600	Works to be scheduled.
Cricket Wicket Renewal Program	25,000	-	7,626	7,626	100%	-	Timing Variance.
<b>PLAYGROUND EQUIPMENT</b>							
Menzies Park – replace exercise equipment	60,000	-	-	-	0%	-	Works in planning stage.
Forrest Park - replace exercise equipment (deferred from 2019/20)	60,000	-	-	-	0%	-	Works in planning stage.
Charles Veryard Reserve - Replace playground softfall and exercise equipment	45,000	-	-	-	0%	33,900	Works to be scheduled.
Gladstone Street Reserve - upgrade & replace playground equipment	105,000	-	-	-	0%	-	Works in planning stage.
<b>STREET FURNITURE</b>							
Bus Shelter Replacement and Renewal Program	30,000	20,000	-	(20,000)	-100%	-	Works to be scheduled.
Street Lighting Upgrade Program	55,000	-	-	-	0%	25,082	Works in design phase.
<b>MISCELLANEOUS</b>							
Public Open Space Strategy Implementation Plan	50,000	-	-	-	0%	-	Works in planning stage.
Mary Street Piazza - Festoon Light Improvements	20,000	-	-	-	0%	-	Works in planning stage.
<b>FOR INFRASTRUCTURE ASSETS</b>	<b>7,831,761</b>	<b>195,000</b>	<b>982,101</b>	<b>787,101</b>	<b>38</b>	<b>496,503</b>	

**CITY OF VINCENT  
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22  
AS AT 30 SEPTEMBER 2021**

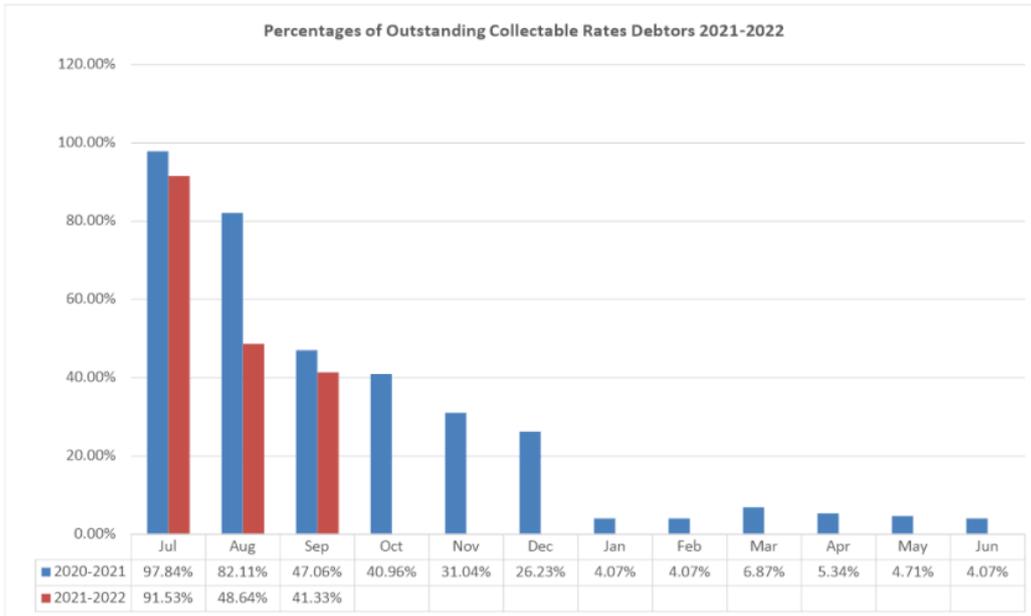
Description	Adopted Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
<b>PLANT &amp; EQUIPMENT ASSETS</b>							
<b>LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME</b>							
Light Fleet - Annual Changeover	547,500	-	-	-	0%	353,500	Works in progress, purchase order raised.
<b>MAJOR PLANT REPLACEMENT PROGRAMME</b>							
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	-	30,460	30,460	100%	-	Timing Variance.
<b>MISCELLANEOUS</b>							
FOGO 3 Bin	1,378,556	-	-	-	0%	1,065,050	Works in progress, purchase order raised.
Parking Machines Asset Replacement Prog	20,000	-	-	-	0%	-	Quotation Phase.
<b>TOTAL EXPENDITURE</b>							
<b>FOR PLANT &amp; EQUIPMENT ASSETS</b>	<b>2,991,056</b>	<b>0</b>	<b>77,024</b>	<b>77,024</b>	<b>100%</b>	<b>1,582,470</b>	
<b>FURNITURE &amp; EQUIPMENT ASSETS</b>							
<b>F&amp;E ASSETS - BP LEISURE CENTRE</b>							
Lifeguard Tower renewal, Shade Sails, Fire alarm System, Umbrellas, Floor Scrubber and for ol	132,000	-	-	-	0%	4,790	Works commenced.
Gym equipment - Strength and Group Fitness EquipmentGym equipment - Cardio and Fans	868,366	-	-	-	0%	-	Tender review in process.
<b>FURNITURE AND EQUIPMENT</b>							
Building Management System software-Admin	120,000	-	-	-	0%	-	
<b>INFORMATION TECHNOLOGY</b>							
Enterprise Applications upgrade	238,080	-	-	-	0%	18,953	
ICT infrastructure renewal (switches, UPS, audio visual, network links)	275,000	100,000	93,860	(6,140)	-6%	10,490	Works in progress.
<b>Beatty Park Leisure Centre</b>							
Beatty Park Leisure Centre - Non Fixed Assets Renewal	-	-	50,923	50,923	100%	(32,825)	Variance due to accrual reversal for FY20-21.
<b>MARKETING &amp; COMMUNICATIONS</b>							
COVID-19 Artwork relief project	374,227	-	-	-	0%	-	Works in planning stage.
<b>TOTAL EXPENDITURE</b>							
<b>FOR FURNITURE &amp; EQUIPMENT ASSETS</b>	<b>2,007,673</b>	<b>100,000</b>	<b>144,782</b>	<b>44,782</b>	<b>45% -</b>	<b>3,381</b>	
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>22,158,710</b>	<b>760,000</b>	<b>2,051,669</b>	<b>1,291,669</b>	<b>170%</b>	<b>2,478,389</b>	

CITY OF VINCENT  
NOTE 6 - CASH BACKED RESERVES  
AS AT 30 SEPTEMBER 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 30/09/2021 \$	Budget Interest Earned 30/06/2022 \$	YTD Actual Interest Earned 30/09/2021 \$	Budget Transfers from Reserve 30/06/2022 \$	YTD Actual Transfers from Reserve 30/09/2021 \$	Budget Closing Balance 30/06/2022 \$	Actual Closing Balance 30/09/2021 \$
Asset Sustainability Reserve	5,890,677	5,512,487	701,114	263,352	45,550	20,646	(2,726,156)	(663,945)	3,911,185	5,132,540
Beatty Park Leisure Centre Reserve	102,048	102,096		0	789	358	0	0	102,837	102,454
Cash in Lieu Parking Reserve	1,540,735	1,469,067		0	11,914	5,400	(441,000)	0	1,111,649	1,474,467
Hyde Park Lake Reserve	160,575	160,649		0	1,242	563	0	0	161,817	161,212
Land and Building Acquisition Reserve	299,910	300,049		0	2,319	1,051	0	0	302,229	301,100
Leederville Oval Reserve	94,840	94,885		0	733	333	0	0	95,573	95,218
Loftus Community Centre Reserve	37,204	37,219		0	288	133	0	0	37,492	37,352
Loftus Recreation Centre Reserve	224,595	220,496	59,458	41,705	1,737	787	0	0	285,790	262,988
Office Building Reserve - 246 Vincent Street	288,445	311,925		0	2,230	1,010	(290,675)	0	0	312,935
Parking Facility Reserve	106,473	106,521		0	823	373	0	0	107,296	106,894
Percentage For Public Art Reserve	401,299	401,577		0	3,103	1,406	(374,227)	0	30,175	402,983
Plant and Equipment Reserve	22,667	22,680		0	175	80	(22,667)	0	175	22,761
POS reserve - General	0	0	1,450,120	656,167	11,213	1,389	(190,000)	0	1,271,333	657,556
State Gymnastics Centre Reserve	120,783	119,423	11,144	0	934	423	0	0	132,861	119,846
Strategic Waste Management Reserve	1,005,650	1,006,113		0	7,776	3,524	(982,312)	0	31,114	1,009,637
Tamala Park Land Sales Reserve	1,093,870	1,093,870	833,333	0	4,591	2,081	0	0	1,931,794	1,095,951
Underground Power Reserve	211,773	211,870		0	1,638	742	0	0	213,411	212,612
Waste Management Plant and Equipment Reserve	221,752	221,856		0	1,715	777	0	0	223,467	222,633
POS reserve - Haynes Street	159,194	159,265	35,245	2,120	1,231	558	(150,000)	0	45,670	161,943
	<b>11,982,490</b>	<b>11,552,048</b>	<b>3,090,414</b>	<b>963,344</b>	<b>100,001</b>	<b>41,634</b>	<b>(5,177,037)</b>	<b>(663,945)</b>	<b>9,995,867</b>	<b>11,893,081</b>

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



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



	Rateable Value	Rate in Dollar	Budget	Actual	Rates Levied to Budget
	\$	Cents	\$	\$	%
<b>Rate Revenue</b>					
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	12,652	4.2%
Rates Waiver	0		(135,000)	(116,028)	85.9%
<b>Total Amount Made up from Rates</b>	<b>458,505,588</b>		<b>37,045,248</b>	<b>36,571,433</b>	
<b>Non Payment Penalties</b>					
Instalment Interest @ 5.5%			170,000	182,925	107.6%
Penalty Interest @ 8%			133,000	40,038	30.1%
Administration Charge - \$8 per instalment			150,000	132,522	88.3%
Legal Costs Recovered			10,000	0	0.0%
			<b>37,508,248</b>	<b>36,926,918</b>	
<b>Other Revenue</b>					
Exempt Bins - Non Rated Properties			100,000	78,958	79.0%
Commercial / Residential Additional Bins			16,000	19,546	122.2%
Swimming Pools Inspection Fees			18,800	14,888	79.2%
			<b>37,643,048</b>	<b>37,040,309</b>	
<b>Opening Balance</b>				<b>1,053,606</b>	
<b>Total Collectable</b>			<b>37,643,048</b>	<b>38,093,915</b>	<b>101.20%</b>
Less					
Cash Received				23,646,566	
Rebates Allowed				(1,108,735)	
<b>Rates Balance To Be Collected</b>			<b>37,643,048</b>	<b>15,556,069</b>	<b>41.33%</b>
Add					
ESL Debtors				656,070	
Pensioner Rebates Not Yet Claimed				440,672	
ESL Rebates Not Yet Claimed				34,440	
Less					
Deferred Rates Debtors				(109,217)	
<b>Current Rates Debtors Balance</b>				<b>16,578,034</b>	



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

DESCRIPTION	CURRENT	31-59 DAYS	60-89 DAYS	OVER 90 DAYS	BALANCE
	\$	\$	\$	\$	\$
DEBTOR CONTROL - HEALTH LICENCES	4,316	1,338	(1,055)	119,945	124,544
DEBTOR CONTROL - RUBBISH CHARGES					0
DEBTOR CONTROL - CASH IN LIEU CAR PARKING				232,869	232,869
DEBTOR CONTROL - PROPERTY INCOME	72,219	9,929	(147,948)	165,602	99,802
DEBTOR CONTROL - RECOVERABLE WORKS	2,573		(1,164)	2,093	3,503
DEBTOR CONTROL - BEATTY PARK LEISURE CENTRE					0
DEBTOR CONTROL - OTHER	16,409	5,064	906	110,527	132,906
DEBTOR CONTROL - % ART CONTRIBUTIONS					0
DEBTOR CONTROL - PLANNING SERVICES FEES	100	(100)		705	705
DEBTOR CONTROL - GST	(151,322)	392,485	(241,162)	15	16
DEBTOR CONTROL - INFRINGEMENT	116,620	71,276	42,580	1,437,702	1,668,178
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(181,310)	(181,310)
IMPAIRMENT OF RECEIVABLES	0	0	0	(194,671)	(194,671)
<b>TOTAL DEBTORS OUTSTANDING AS AT 30/9/2021</b>	<b>60,915</b>	<b>479,991</b>	<b>(347,842)</b>	<b>1,693,477</b>	<b>1,886,541</b>

ACCRUED INCOME	18,433
ACCRUED INTEREST	22,564
PREPAYMENTS	226,167
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>2,153,706</b>

DATE	SUNDRY DEBTORS OVER 90 DAYS	AMOUNT	DEBT DETAILS	Comments
11/03/2019	Tennis Seniors Western Australia	5,728.05	Building Insurance 2018/19 & 2019/20	In the process to debt collection
01/07/2021	Mt Hawthorn Community Church	443.99	Lease fee	Contacted re: overdue
01/07/2021	Department of Education	8,200.00	Annual lease	Reminder sent waiting payment confirmation
01/04/2021	Hospitality Industry Service Providers (HISP)	5,640.90	Monthly lease and Outgoings	Financial hardship
23/02/2021	Kre8 Constructions	929.50	Damaged to ROW 47 Redfern St	In the process to debt collection
04/11/2016	C Caferelli	28,600.00	Breaches of Planning Development Act	Have been handed over to FER
22/08/2018	C D Hunter	12,514.30	Outstanding court costs awarded to COV	\$100 Monthly Repayment in progress from 27/10/20
5508.09	A Kindu	2,339.25	Damage/vandalism to hired venue	with debt collector
09/07/2019	R Cox	1,170.00	Breach of condition of hall hire	Sent to debt collection agency
21/07/2020	Kamran Beykpour	25,813.00	Outstanding court costs awarded to COV	With McLeods Barristers and Solicitors
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
21/01/2019	Matthew Slinger	20,084.80	Outstanding court costs awarded to COV	Have been handed over to FER
<b>BALANCE OF 90 DAY DEBTORS OVER \$500.00</b>		<b>126,463.79</b>		

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



	Original Budget 2021/22 \$	YTD Budget Sep-21 \$	YTD Actuals Sep-21 \$	YTD Actuals Sep-20 \$	Month Actuals Sep-21 \$	Month Actuals Sep-20 \$
<b>ADMINISTRATION</b>						
Revenue	0	0	0	0	(75,088)	0
Expenditure	0	0	0	(254)	74,933	0
Surplus/(Deficit)	0	0	0	(254)	(155)	0
<b>SWIMMING POOLS AREA</b>						
Revenue	2,209,329	519,385	383,328	334,309	193,515	129,780
Expenditure	(3,957,666)	(743,694)	(681,623)	(411,566)	(261,836)	(147,803)
Surplus/(Deficit)	(1,748,337)	(224,309)	(298,295)	(77,257)	(68,321)	(18,023)
<b>SWIM SCHOOL</b>						
Revenue	1,530,316	366,329	219,672	359,536	170,761	146,838
Expenditure	(1,107,574)	(258,802)	(194,419)	(262,071)	(87,776)	(88,229)
Surplus/(Deficit)	422,742	107,527	25,253	97,465	82,985	58,609
<b>CAFÉ</b>						
Revenue	0	0	0	0	0	(1,890)
Expenditure	0	0	0	(35,773)	0	250
Surplus/(Deficit)	0	0	0	(35,773)	0	(1,640)
<b>RETAIL SHOP</b>						
Revenue	551,116	137,778	110,881	118,144	56,902	45,003
Expenditure	(472,039)	(163,270)	(81,919)	(71,552)	(22,711)	(29,511)
Surplus/(Deficit)	79,077	(25,492)	28,962	46,592	34,191	15,492
<b>HEALTH &amp; FITNESS</b>						
Revenue	1,732,874	433,218	868,919	376,113	188,136	126,515
Expenditure	(1,336,438)	(292,448)	(274,473)	(214,930)	(98,276)	(89,980)
Surplus/(Deficit)	396,436	140,770	594,446	161,183	89,860	36,535
<b>GROUP FITNESS</b>						
Revenue	675,362	168,840	166,683	135,789	66,622	45,640
Expenditure	(505,476)	(112,548)	(109,972)	(94,268)	(40,235)	(22,512)
Surplus/(Deficit)	169,886	56,292	56,711	41,521	26,387	23,128
<b>AQUAROBICS</b>						
Revenue	254,553	64,648	63,239	52,151	26,032	17,352
Expenditure	(226,334)	(52,830)	(33,361)	(21,439)	(12,915)	(8,190)
Surplus/(Deficit)	28,219	11,818	29,878	30,712	13,117	9,162
<b>CRECHE</b>						
Revenue	61,333	15,333	15,948	13,418	6,274	4,654
Expenditure	(210,712)	(44,600)	(54,962)	(48,610)	(20,687)	(16,293)
Surplus/(Deficit)	(149,379)	(29,267)	(39,014)	(35,192)	(14,413)	(11,639)
Net Surplus/(Deficit)	(801,356)	37,339	397,941	228,997	163,651	111,624
Less: Depreciation	1,286,772	0	0	(73,452)	0	0
Cash Surplus/(Deficit)	(2,088,128)	37,339	397,941	302,449	163,651	111,624