

7.6 MID YEAR BUDGET REVIEW

- Attachments:**
1. **Statement of Comprehensive Income by Nature and Type**
 2. **Statement of Comprehensive Income by Program**
 3. **Rate Setting Statement**
 4. **Cash backed reserves**
 5. **Capital Budget excluding additional Capex**
 6. **Additional Capital Expenditure**
 7. **Operating Budget Analysis**

RECOMMENDATION:

That Council **BY ABSOLUTE MAJORITY APPROVES** the following amendments to the 2020/2021 Annual Budget:

- a) A net increase in the Operating Budget of \$1,065,454 as per Attachments 1 and 2;
- b) A net increase in Special Purpose Reserves totalling \$43,000 as per Attachments 3 and 4;
- c) A net increase in the Capital Expenditure Budget of \$174,406 as per Attachment 5;
- d) A net increase in the closing surplus of \$2,254,930, resulting in a forecast year end surplus at 30 June 2021 of \$1,687,205, as per Attachment 3;
- e) Further amendments to the 2020/2021 budget, totalling \$1,665,990, as detailed in Tables 6.1, 6.2, 6.3, 6.4 and 6.5 in Attachment 6 resulting in a net forecasted surplus of \$21,215.

PURPOSE OF REPORT:

The purpose of this report is to consider and authorise the proposed mid-year budget review for 2020/2021.

BACKGROUND:

The review period covered for this quarterly budget is October 2020 to January 2021. The first budget review maintained a conservative budget approach but at the same time had increased budgeted revenue and expenditure to a more realistic estimate. The City of Vincent has experienced a minimal financial impact from the COVID-19 pandemic since the first budget review. As a result Administration has increased its budget estimate upwardly. The income estimates have been increased to 85% of the actual revenue in 2018/2019.

DETAILS:

This financial year Administration will be performing quarterly budget reviews to ensure budget estimates are realistic and allowed for agile decision making in an ever changing external environment. The third quarter budget review is planned to commence in March and will cover the period January to March 2021 and will be presented at the May 2021 OMC meeting.

The budget amendments from this review incorporates the following adjustments:

- A net increase in the operating budget of \$1,065,454 as per **Attachments 1 and 2**;
- A net movement in Special Purpose Reserves of \$43,000 as per **Attachments 3 and 4**;
- A net increase in the capital budget of \$174,406 as per **Attachment 5**;
- A net increase in the opening surplus of \$2,254,930, and a forecast year end surplus at 30 June 2021 of \$1,687,205, as per **Attachment 3**; and
- Further budget amendments of \$1,665,990 as detailed in **Attachment 6**.

Capital Expenditure

The 2020/2021 current budget include a capital expenditure program totalling \$11,562,366, with a further increase of \$174,406.

The City's major capital expenditure for this financial year is the Infrastructure Renewal works at Beatty Park totalling \$3,377,570. The filtration and tiling component of this project have commenced and scheduled to be completed by June 2021.

Further, additional capital amendments of \$174,406 to capital expenditure is proposed for this budget review. The details of capital amendments are at **Attachment 5**.

Some of the key capital budget amendments are summarised in the table below:

Description	Current Budget	Proposed Revised Budget	Difference	Comments
Loftus Recreation Centre - Change room upgrade	131,367	141,700	10,333	Project complete. Budget adjusted as per actual.
Litis Stadium & Britannia Res End of Lease	40,000	120,000	80,000	Additional funds required for main switch board renewal.
Auckland/Hobart St Res Renew Inground irrigation	-	50,000	50,000	Due to existing irrigation system in poor condition.
Parking Machines Asset Replacement Program	-	20,000	20,000	Refurbishment program for ticket machines.
TOTAL EXPENDITURE	171,367	331,700	160,333	

Operating expense budget increase

Detail on all operating expense budget amendments are included in **Attachments 1 and 2**. Operating expenses have increased by \$3,276,521 and some of the key budget amendments include:

- **Employee Costs** increase of \$437,078 is mainly due to:
 - Beatty Park Casuals and labour increased by \$294,000 to accommodate for the resumption of normal operations at the leisure facility;
 - Workers Compensation increase of \$26,000 due to an increase in workers compensation claims; and
 - Parental leave and Centre link increase of \$73,000, increase in parental leave not budgeted for.
- An increase of **materials and contracts** of \$331,319 mainly due to:
 - Reimbursement to Main Roads of grant funds received in 2017 for pedestrian crossing for Fitzgerald Street (\$150,000) and Vincent Street (\$30,000). These works were completed by Main Roads;
 - Additional funds required for GIS contractor, \$50,000;
 - Rates Financial Hardship allowance has been decreased from \$250,000 to \$150,000 due to the reduced volume of hardship application. To date we have received 35 hardship applications but anticipate this number to increase as debt recovery work has commenced;
 - Bank charges for infringement and carpark operating costs have increased by \$130,000 due to the higher volumes of transactions than anticipated;
 - Marketing costs have increased by \$30,000 to reinstate events within the City; and
 - Community grants of \$60,000 for Forrest Park Croquet Club and North Perth Bowling Club, the City has been successful in its grant application for this amount.
- An increase of \$210,396 for other **operating expenditure** due to:
 - Increase in fine lodgement and car park equipment costs (\$81,000) due to normalisation of operations;
 - Increase in CCTV maintenance costs, \$10,000;
 - Gym equipment maintenance costs and stock purchase at Beatty Park leisure Centre increased by \$56,000 due to activities normalising at BPLC; and

- DLGSC property management costs of \$25,000 was under budgeted.

A summary of Operating expenditure over \$10,000 is included at **Attachment 7**.

Non Cash Items

- **Depreciation** has increased by \$2,211,328, this is mainly due to reinstatement of depreciation of HBF stadium as a consequence of Office of the Auditor General 2019/2020 audit of the City.
- **Restricted unspent grant** of \$600,000 received from Main Roads in 2017 for 3 separate pedestrian crossing projects, these funds were subsequently restricted. The funds were used for the following three projects:
 - Vincent Street \$200,000, Administration completed this work in 2018/19 however the funds were not unrestricted in 2018/19;
 - Charles Street \$250,000, Main Roads was reimbursed for these funds in 2019/20 as they performed the works, however the funds were not unrestricted in 2019/20; and
 - Fitzgerald Street \$150,000, this payment is being included in the current budget review and the restricted grant will be utilised for this payment. This pedestrian crossing has been completed by Main Roads.
- **Proceeds from disposal of assets** increased by \$177,733 because of sale of additional vehicles and also due to proceeds were greater than anticipated.

Revenue budget amendments

Detail on all operating revenue budget amendments are included in **Attachments 1 and 2**. Operating revenue has increased by \$2,878,934 and some of the key amendments include the following:

- **Rates** increase of \$220,878 due to interim rates for significant developments being finalised; 238 Oxford Street (\$134,000) and 269 Vincent Street (\$69,000)
- **Other Revenue**, increased by \$285,825 mainly due to reimbursement from DFES of \$217,000 for storm damage and an increase in GST refund (\$50,000) from improved volume of sales at Tamala Park.
- **Fees and charges** increased by \$1,641,350. Fees and charges were adjusted conservatively at the last budget review providing a buffer for any adverse impact of COVID-19. Fortunately, thus far WA has had a minimum impact of the pandemic therefore the fees and charges have been revised to 85% volumes of 2018/2019. This will be further review during the third quarter budget review commencing middle of March 2021. The breakdown of the key fees and charges amendments are as follows:

Details	Amount of fees
Beatty Park fees for all services	221,900
Infringement income	455,397
Carpark fees	924,565
	1,601,862

Special Purpose Reserves

Detail on special purpose reserve amendments are included in **Attachment 3**. The net proposed amendments for reserves is \$43,000 and the breakdown is:

Transfer to reserves increased by \$24,000 due to:

- \$18,000 for Percentage of Art Reserve as a result of new monies received; and
- Additional \$6,000 for Cash in Lieu Reserve for payment arrangements.

Transfer from reserve has increased \$67,000, broken down as follows:

- \$50,000 from Asset Sustainability Reserve for Auckland/Hobart street reserve upgrade of irrigation system, this project was deferred due to COVID-19; and
- Net increase of \$17,000 from Cash in Lieu Reserve; \$20,000 increase for Melrose Street angle parking and decrease of \$3,000 for Streetscape Improvements at Angove St and Fitzgerald Street.

Opening operating surplus

The estimated opening surplus for the 2020/2021 budget was \$1,615,763. The 2019/2020 audit has been finalised and as a result the opening surplus has been updated to \$2,122,499, a net increase of \$ 506,736.

As detailed in the Rate Setting Statement at **Attachment 3**, the revised budget forecast at 30 June 2021 is a surplus of \$1,687,205. This additional surplus has been set aside, this is further expanded under 'further budget amendments', below.

Further budget amendments

Administration proposes the schedule of budget amendments set out in **Attachment 6**, totalling \$1,665,990, to support operating activities and replenish reserves. Due to COVID-19 some of these projects have been deferred and have now been brought forward. The additional spend for Road to Recovery is required for the City to meet their grant funding conditions.

The amendments can be summarised as:

Table-Ref	Budget Amendments	Value	Percent
6.1	Capital Expenditure –Parks	\$ 240,000	14%
6.2	Capital Expenditure – Roads	\$ 500,990	30%
6.3	Transfer to Reserve	\$ 675,000	40%
6.4	LRCI funding (additional Britannia Reserve)	\$ 250,000	15%
6.5	Operating Expenditure	\$ 25,000	1%
Total		\$ 1,665,990	100%

CONSULTATION/ADVERTISING:

Not applicable

LEGAL/POLICY:

The *Local Government Act 1995* requires that a budget review be undertaken each financial year, in the period between January and March of a financial year.

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires:

- (1) *Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.*
 - (2A) *The review of an annual budget for a financial year must –*
 - (a) *consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
 - (b) *consider the local government's financial position as at the date of the review; and*
 - (c) *review the outcomes for the end of that financial year that are forecast in the budget.*
- (2) *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
- (3) *A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

**Absolute majority required.*
- (4) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.*

RISK MANAGEMENT IMPLICATIONS

Low: Conducting this budget review ensures the City is properly managing its finances to meet current priorities and commitments.

STRATEGIC IMPLICATIONS:

This is in keeping 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 satisfied with the service we provide.

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

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

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 various budget amendments set out in Attachment 6 reduce the budget surplus at 30 June 2021 from \$1,687,205 to \$21,215.

CITY OF VINCENT
MID YEAR BUDGET REVIEW 2020/21
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE

Attachment - 1

	Adopted Budget	First Quarter	Proposed	Budget Increase/ (Decrease)	YTD
	2020/21	Revised Budget	Revised Budget	2020/21	31-Jan-21
	\$	2020/21	2020/21	\$	\$
		\$	\$		
Revenue					
Rates	35,664,317	35,613,430	35,834,308	220,878	35,885,704
Operating grants, subsidies and contributions	794,656	791,934	773,567	(18,367)	443,919
Fees and charges	10,094,536	13,152,532	14,793,882	1,641,350	10,428,788
Interest earnings	663,205	483,205	495,705	12,500	359,377
Other revenue	967,463	1,022,010	1,307,835	285,825	892,477
	48,184,177	51,063,111	53,205,297	2,142,186	48,010,265
Expenses					
Employee costs	(22,859,760)	(23,826,276)	(24,263,354)	(437,078)	(13,868,602)
Materials and contracts	(15,922,056)	(16,289,825)	(16,621,144)	(331,319)	(8,904,783)
Utility charges	(1,501,040)	(1,575,540)	(1,661,940)	(86,400)	(883,597)
Depreciation on non-current assets	(11,875,779)	(11,857,595)	(14,068,923)	(2,211,328)	(8,091,791)
Interest expenses	(491,960)	(491,960)	(491,960)	0	(250,221)
Insurance expenses	(510,179)	(512,653)	(512,653)	0	(296,089)
Other expenditure	(2,613,208)	(3,083,637)	(3,294,033)	(210,396)	(1,783,622)
	(55,773,982)	(57,637,486)	(60,914,007)	(3,276,521)	(34,078,705)
Gross result	(7,589,805)	(6,574,375)	(7,708,710)	(1,134,335)	13,931,560
Non-operating grants, subsidies and contributions	1,777,283	1,704,483	1,709,795	5,312	583,886
Profit on asset disposals	6,502	6,502	85,505	79,003	83,599
(Loss) on asset disposals	(13,303)	(177,303)	(192,737)	(15,434)	(113,278)
Profit on Assets Held for Sale (TPRC Joint Venture)	250,000	250,000	250,000	0	0
Net result	(5,569,323)	(4,790,693)	(5,856,147)	(1,065,454)	14,485,767
Other comprehensive income					
Items that will not be reclassified subsequently to profit or loss					
Changes on revaluation of non-current assets	0	0	0	0	0
Total other comprehensive income	0	0	0	0	0
Total comprehensive income	(5,569,323)	(4,790,693)	(5,856,147)	(1,065,454)	14,485,767

CITY OF VINCENT
MID YEAR BUDGET REVIEW 2020/21
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM

Attachment - 2

	Adopted Budget 2020/21 \$	First Quarter Revised Budget 2020/21 \$	Proposed Revised Budget 2020/21 \$	Proposed Budget Amendments 2020/21 \$
Revenue				
Governance	43,000	43,186	58,186	15,000
General purpose funding	37,230,522	36,915,187	37,143,765	228,578
Law, order, public safety	300,000	300,000	282,600	(17,400)
Health	261,517	321,517	356,217	34,700
Education and welfare	98,647	119,968	121,781	1,813
Community amenities	775,806	909,016	827,908	(81,108)
Recreation and culture	4,908,294	6,810,697	7,121,213	310,516
Transport	4,109,953	5,119,621	6,717,008	1,597,387
Economic services	198,050	248,050	248,050	0
Other property and services	258,388	275,869	328,569	52,700
	48,184,177	51,063,111	53,205,297	2,142,186
Expenses				
Governance	(3,338,549)	(3,491,595)	(3,509,558)	(17,963)
General purpose funding	(817,358)	(835,052)	(742,378)	92,674
Law, order, public safety	(1,040,901)	(1,096,755)	(1,137,721)	(40,966)
Health	(1,715,207)	(1,725,084)	(1,715,937)	9,147
Education and welfare	(354,944)	(352,855)	(355,858)	(3,003)
Community amenities	(12,132,096)	(12,201,074)	(12,242,978)	(41,904)
Recreation and culture	(19,444,773)	(20,603,349)	(22,685,532)	(2,082,183)
Transport	(13,528,324)	(13,889,964)	(14,356,914)	(466,950)
Economic services	(544,015)	(547,226)	(580,399)	(33,173)
Other property and services	(2,365,855)	(2,402,572)	(3,089,460)	(686,888)
	(55,282,022)	(57,145,526)	(60,416,735)	(3,271,209)
Finance Costs				
Recreation and culture	(491,960)	(491,960)	(491,960)	0
	(491,960)	(491,960)	(491,960)	0
	(7,589,805)	(6,574,375)	(7,703,398)	(1,129,023)
Non-operating grants, subsidies and contributions	1,777,283	1,704,483	1,704,483	0
Profit on disposal of assets	6,502	6,502	85,505	79,003
(Loss) on disposal of assets	(13,303)	(177,303)	(192,737)	(15,434)
Profit on Assets Held for Sale (TPRC Joint Venture)	250,000	250,000	250,000	0
	2,020,482	1,783,682	1,847,251	63,569
Net result	(5,569,323)	(4,790,693)	(5,856,147)	(1,065,454)
Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss				
Changes on revaluation of non-current assets	0	0	0	0
Total other comprehensive income	0	0	0	0
Total comprehensive income	(5,569,323)	(4,790,693)	(5,856,147)	(1,065,454)

CITY OF VINCENT
MID YEAR BUDGET REVIEW 2020/21
RATE SETTING STATEMENT

Attachment - 3

	Adopted Budget 2020/21 \$	First Quarter Revised Budget 2020/21 \$	Proposed Revised Budget 2020/21 \$	Budget Increase/ (Decrease) 2020/21 \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	1,615,763	1,615,763	2,122,499	506,736
Revenue from operating activities (excluding rates)				
Governance	43,000	43,186	58,186	15,000
General purpose funding	1,566,205	1,301,757	1,309,457	7,700
Law, order, public safety	300,000	300,000	282,600	(17,400)
Health	261,517	321,517	356,217	34,700
Education and welfare	98,647	119,968	121,781	1,813
Community amenities	777,134	910,344	835,928	(74,416)
Recreation and culture	4,911,558	6,813,961	7,148,078	334,117
Transport	4,109,953	5,119,621	6,728,948	1,609,327
Economic services	199,960	249,960	249,960	0
Other property and services	508,388	525,869	615,339	89,470
	12,776,362	15,706,183	17,706,494	2,000,311
Expenditure from operating activities				
Governance	(3,338,549)	(3,491,595)	(3,509,558)	(17,963)
General purpose funding	(817,358)	(835,052)	(742,378)	92,674
Law, order, public safety	(1,040,901)	(1,096,755)	(1,137,721)	(40,966)
Health	(1,715,207)	(1,725,084)	(1,715,937)	9,147
Education and welfare	(354,944)	(352,855)	(355,858)	(3,003)
Community amenities	(12,132,555)	(12,201,533)	(12,243,437)	(41,904)
Recreation and culture	(19,949,577)	(21,193,153)	(23,285,655)	(2,092,502)
Transport	(13,528,324)	(13,889,964)	(14,356,914)	(466,950)
Economic services	(544,015)	(626,226)	(659,399)	(33,173)
Other property and services	(2,365,855)	(2,402,572)	(3,094,575)	(692,003)
	(55,787,285)	(57,814,789)	(61,101,432)	(3,286,643)
Net Operating excluding Rates	(43,010,923)	(42,108,606)	(43,394,938)	(1,286,332)
Operating activities excluded				
(Profit) on disposal of assets	(6,502)	(6,502)	(85,505)	(79,003)
Loss on disposal of assets	13,303	177,303	192,737	15,434
Depreciation and amortisation on assets	11,875,779	11,857,595	14,068,923	2,211,328
Profit/loss on Assets Held for Sale - TPRC Joint Venture	(250,000)	(250,000)	(250,000)	0
Restricted Unspent Grant	0	0	600,000	600,000
Movement in Infringement Debtors provisions (non-current)		0	0	0
	11,632,580	11,778,396	14,526,155	2,747,759
Amount attributable to operating activities	(31,378,343)	(30,330,210)	(28,868,783)	1,461,427
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	1,777,283	1,704,483	1,709,795	5,312
Proceeds from disposal of assets	90,000	773,000	950,733	177,733
Proceeds from Joint Ventures	250,000	250,000	250,000	0
Purchase of property, plant and equipment	(6,270,308)	(6,856,083)	(6,886,416)	(30,333)
Purchase and construction of infrastructure	(4,199,844)	(4,706,283)	(4,850,356)	(129,823)
Amount attributable to investing activities	(8,352,869)	(8,834,883)	(8,826,244)	22,889
FINANCING ACTIVITIES				
Proceeds from Self Supporting Loan	0	2,500	2,500	0
Principal elements of finance lease payments	(91,377)	(91,377)	(91,377)	0
Repayment of long term borrowings	(887,431)	(887,431)	(887,431)	0
Transfers to reserves (restricted assets)	(809,450)	(1,692,450)	(1,716,450)	(24,000)
Transfers from reserves (restricted assets)	4,057,183	4,051,183	4,118,183	67,000
Amount attributable to financing activities	2,268,925	1,382,425	1,425,425	43,000
Surplus(deficiency) before general rates	(35,846,524)	(36,166,905)	(34,147,103)	2,034,052
Total amount raised from general rates	35,664,317	35,613,430	35,834,308	220,878
Net current assets at June 30 c/fwd - surplus/(deficit)	(182,207)	(553,475)	1,687,205	2,254,930

CITY OF VINCENT
MID YEAR BUDGET REVIEW 2020/21
CASH BACKED RESERVES

Attachment - 4



Reserve Particulars	Sec Qtr Review		Sec Qtr Review		Sec Qtr Review		Sec Qtr Review		
	Adopted Budget	Proposed Budget	Adopted Budget	Proposed Budget	Adopted Budget	Proposed Budget	Adopted Budget	Proposed Budget	
	Opening Balance 01/07/2020 \$	Transfers to Reserve 30/06/2021 \$	Transfers to Reserve 30/06/2021 \$	Interest Earned 30/06/2021 \$	Interest Earned 30/06/2021 \$	Transfers from Reserve 30/06/2021 \$	Transfers from Reserve 30/06/2021 \$	Closing Balance 30/06/2021 \$	Closing Balance 30/06/2021 \$
Asset Sustainability Reserve	5,293,197	160,000	1,093,000	85,341	61,887	(2,819,583)	(2,819,583)	2,721,176	3,628,501
Beatty Park Leisure Centre Reserve	101,218	0	0	1,632	1,183	0	0	102,913	102,401
Cash in Lieu Parking Reserve	1,926,192	0	6,000	31,052	22,521	(527,000)	(510,000)	1,441,793	1,444,713
Hyde Park Lake Reserve	159,269	0	0	2,568	1,862	0	0	161,935	161,131
Land and Building Acquisition Reserve	297,471	0	0	4,797	3,478	0	0	302,450	300,949
Leederville Oval Reserve	94,069	0	0	1,518	1,100	0	0	95,696	95,169
Loftus Community Centre Reserve	36,901	0	0	595	431	0	0	37,517	37,332
Loftus Recreation Centre Reserve	171,525	51,664	51,664	2,786	2,005	0	0	227,300	225,194
Office Building Reserve - 246 Vincent Street	401,156	0	0	6,470	4,690	(196,000)	(196,000)	211,902	209,846
Parking Facility Reserve	105,607	0	0	1,703	1,235	0	0	107,375	106,842
Percentage For Public Art Reserve	488,867	0	18,000	8,527	5,716	(525,600)	(525,600)	12,036	(13,017)
Plant and Equipment Reserve	22,483	0	0	364	263	0	0	22,966	22,746
State Gymnastics Centre Reserve	110,197	9,682	9,682	1,771	1,288	0	0	121,350	121,167
Strategic Waste Management Reserve	997,471	0	0	16,074	11,662	0	0	1,013,434	1,009,133
Tamala Park Land Sales Reserve	340,902	250,000	250,000	5,564	3,986	0	0	600,808	594,888
Underground Power Reserve	210,051	0	0	3,387	2,456	0	0	213,567	212,507
Waste Management Plant and Equipment Reserve	219,949	0	0	3,547	2,572	0	0	223,631	222,521
POS reserve - Haynes Street	0	157,899	157,899	2,509	1,870	0	0	160,408	159,769
	10,976,525	629,245	1,586,245	180,205	130,205	(4,068,183)	(4,051,183)	7,778,255	8,641,792

**CITY OF VINCENT
CAPITAL BUDGET MYBR 2020/21**

Description	Current Budget 2020/21	YTD Actual 2020/21	Proposed Revised Budget 2020/21	Difference	Comments
LAND & BUILDING ASSETS					
ADMIN CENTRE					
Air Conditioning & HVAC Renewal - Admin Building HVAC	300,000	0	300,000	0	
BEATTY PARK LEISURE CENTRE					
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	3,377,570	128,529	3,377,570	0	
Beatty Park - Replacement of gym carpet	9,851	9,345	9,851	0	
LIBRARY					
Upgrade Library counter to enhance customer service delivery	50,000	1,500	50,000	0	
LOFTUS CENTRE					
Loftus Community Centre – ceiling fabric, lighting and bathroom renewal	170,000	81,370	170,000	0	
Loftus Centre - Stormwater Retention tank	120,000	70,232	120,000	0	
Loftus Recreation Centre - Change room upgrade	131,367	141,689	141,700	10,333	Project complete. Budget adjusted as per actual.
DEPARTMENT OF SPORTS AND RECREATION					
DLGSC renewal/upgrade-Lease obligation	196,000	1,738	196,000	0	
MISCELLANEOUS					
Solar Photovoltaic Panel System Installation - Mt Hawthorn Community Centre	8,900	0	8,900	0	
Solar Photovoltaic Panel System Installation - North Perth Town Hall	8,900	0	8,900	0	
Solar Photovoltaic Panel System Installation - Vincent Community Centre	20,150	0	20,150	0	
Solar Photovoltaic Panel System Installation - Britannia Reserve Pavilion	8,900	0	8,900	0	
Solar Photovoltaic Panel System Installation - Perth Soccer Club	30,000	1,100	30,000	0	
LED floodlight upgrade - Leederville Tennis Club	21,548	21,548	21,548	0	
Royal Park Hall - Kitchen and amenities renewal	190,000	143,647	190,000	0	
Roofing Renewal-Loton Park Tennis Club Room	180,000	1,600	180,000	0	
Air Conditioning & HVAC Renewal - Belgravia Leisure Centre	50,000	3,323	50,000	0	
Leederville Oval Stadium - Electrical renewal - 3 boards	300,000	1,744	300,000	0	
Public Toilet - Hyde park east - renewal	31,985	31,985	31,985	0	
FOR LAND & BUILDING ASSETS	5,205,171	639,349	5,215,504	10,333	

**CITY OF VINCENT
CAPITAL BUDGET MYBR 2020/21**

Description	Current Budget 2020/21	YTD Actual 2020/21	Proposed Revised Budget 2020/21	Difference	Comments
INFRASTRUCTURE ASSETS					
LOCAL ROADS PROGRAM					
Newcastle, Loftus - Charles St Rd Rehabilitation	0	10,659	10,000	10,000	Fund transfer from Brisbane St-Bulwer St to Stirling St.
Eton St - Gill St to Hobart St	61,029	58,484	61,029	0	
Coronation St - Chamberlain St to Scarborough Beach Rd	111,500	68,390	111,500	0	
Edinboro St-Hobart St to Scarborough Beach Rd	42,000	55,588	51,730	9,730	Fund transfer from Bulwer St - Beaufort St to Williams St.
Edinboro St-Hobart St to Edinboro St Reserve	108,000	111,659	108,000	0	
Seabrook St-Anzac Rd to Brentham St	27,238	26,318	27,238	0	
Lake St-Glendower St to Bulwer St	69,500	18,037	69,500	0	
Lake St-Stuart St to Brisbane St	94,500	55,483	94,500	0	
Cantle St-Lord St to West Parade	74,500	55,900	74,500	0	
Chapman St-Lord St to West Parade	89,000	35,304	89,000	0	
Thorley St-Brewer St to Edward St	52,000	31,328	52,000	0	
Blackford St-Egina St to Cul-dee-sac	43,212	42,027	43,212	0	
The Boulevard-Scarborough Beach Rd to Berryman St	52,000	325	62,000	10,000	Fund transfer from Loftus St - Bourke St to Scarborough Beach Rd for additional works.
Kalgoorlie St-Berryman St too Scarborough Beach Rd	69,259	69,259	69,259	0	
Ellesmere St-Matlock St to Flinders St	69,000	27,845	77,000	8,000	Fund transfer from Loftus St - Bourke St to Scarborough Beach Rd for additional works.
Laneway Rear of Leederville Hotel-Oxford Street to rear of 226 Carr Place	155,808	0	155,808	0	
Norfolk St-Burt St to Forrest St	88,000	1,845	88,000	0	
Kadina St-Pennant St to Bourke St	5,000	0	5,000	0	
Howlett St-Pennant St to Hardy St	2,500	0	2,500	0	
Chamberlain St-Coronation St to Pennant St	1,250	0	1,250	0	
Eton St-Hobart St to Haynes St	2,500	0	2,500	0	
Emmerson St-Morrison St to Loftus St	1,800	0	1,800	0	
Cleaver St-Newcastle St to Old Aberdeen Place	88,950	2,613	88,950	0	
ROAD TO RECOVERY					
Sasse Avenue-Purslowe St to Anzac Rd	212,190	206,311	212,190	0	
The Avenue-Vincent Street to Car Park	44,277	47,689	47,700	3,423	Fund transfer from Loftus St - Bourke St to Scarborough Beach Rd.
Vincent St - Mitchell FW overpass to Leederville P	2,762	1,847	2,762	0	

**CITY OF VINCENT
CAPITAL BUDGET MYBR 2020/21**

Description	Current Budget 2020/21	YTD Actual 2020/21	Proposed Revised Budget 2020/21	Difference	Comments
TRAFFIC MANAGEMENT					
Improved pedestrian crossings at signalised intersections (Walcott St. & William St. , Bulwer St. Fitzgerald St.)	24,100	24,100	24,100	0	
Alma/Claverton Local Area Traffic Management	50,000	0	50,000	0	
Harold and Lord St Intersection	26,000	0	26,000	0	
BLACK SPOT PROGRAM					
Vincent - Fitzgerald St to Chelmsford Rd	72,800	56,453	72,800	0	
Intersection of Brady and Milton St, Mt Hawthorn	30,000	46,789	45,000	15,000	Fund transfer from Bulwer St - Beaufort St to Williams St.
Intersection of Bulwer and Stirling St, Perth	100,000	4,040	100,000	0	
Intersection of Green, Tyler & Merredin St, Mt Hawthorn/Joondanna	30,000	3,620	30,000	0	
Intersection of Beaufort and Harold Streets, Highgate	100,000	2,820	100,000	0	
Intersection of Loftus and Vincent Streets, West Perth/Leederville	250,000	4,730	250,000	0	
Intersection of Fitzgerald Street & Raglan Road, North Perth	80,000	6,620	80,000	0	
Minor Traffic Management Improvement Program	80,000	31,563	80,000	0	
STREETSCAPE IMPROVEMENTS					
Minor streetscape improvements	30,000	16,334	30,000	0	
Streetscape Improvements-Cleaver St	50,000	0	50,000	0	
Streetscape Improvements-Angove St and Fitzgerald St	13,000	0	10,000	(3,000)	Fund transfer to North Perth Public Open Space.
North Perth Public Open Space	-	0	3,000	3,000	Fund transfer from Streetscape Improvements-Angove St and Fitzgerald St.
ROADWORKS - REHABILITATION (MRRG PROGRAM)					
Bulwer St - Beaufort St to Williams St	68,154	30,747	43,424	(24,730)	Transfer \$15,000 to Intersection of Brady and Milton St, Mt Hawthorn, \$9,730 to Edinboro St-Hobart St to Scarborough Beach Rd.
Loftus St - Bourke St to Scarborough Beach Rd	50,000	10,044	15,000	(35,000)	Fund transfer \$10,000 to The Boulevard-Scarborough Beach Rd to Berryman St, \$12,000 to The Avenue-Vincent Street to Car Park, \$8,000 to Ellesmere St-Matlock St to Flinders St, \$5,000 to right of way annual review based upon the most recent condition assessment survey.
Newcastle St-Beaufort St to Lord St - Eastbound	143,800	141,606	143,800	0	
Smith St-Bulwer to Lincoln St	127,500	67,821	107,500	(20,000)	Fund transfer to Car Parking Upgrade-Melrose St angled parking.
Brisbane St-Bulwer St to Stirling St	130,900	93,721	120,900	(10,000)	Fund transfer to Newcastle, Loftus - Charles St Rd Rehabilitation.
RIGHTS OF WAY					
Annual review based upon the most recent condition assessment survey	75,000	3,479	80,000	5,000	Fund transfer from Loftus St - Bourke St to Scarborough Beach Rd.

**CITY OF VINCENT
CAPITAL BUDGET MYBR 2020/21**

Description	Current Budget 2020/21	YTD Actual 2020/21	Proposed Revised Budget 2020/21	Difference	Comments
SLAB FOOTPATH PROGRAMME					
Golding St-Newcastle St to Old Aberdeen St	38,180	0	38,180	0	
Brisbane Trc (North)-Lake St to Brisbane Plc	27,920	476	27,920	0	
Brisbane Trc (South)-Lake St to Brisbane Plc	26,761	0	26,761	0	
Lake St-Brisbane Trc to Robinson Avenue	5,603	2,811	5,603	0	
Lake St-Newcastle St to Forbes Rd	2,310	2,262	2,310	0	
Leeder St-Jugan St to Cul-de-sac	3,353	0	3,353	0	
Caversham St-Claisebrook Rd to Cul-de-sac	12,669	0	12,669	0	
Mary St (North)-William St to Mereny Lane	8,800	0	13,000	4,200	Fund transfer from Loffus St - Bourke St to Scarborough Beach Rd.
Mary St (South)-William St to Mereny Lane	8,800	0	13,000	4,200	Fund transfer from Loffus St - Bourke St to Scarborough Beach Rd.
Broome St-Smith St to Brigatti Gardens	5,500	0	5,500	0	
London St-Intersection of Scarborough Beach Road	60,104	0	60,104	0	
BICYCLE NETWORK					
Florence/Strathcona/Golding Safe Active Street	300,000	22,133	300,000	0	
Design for Norfolk St N/S Route	50,000	15,335	50,000	0	
Design for Glendalough to Brady	15,000	5,470	15,000	0	
DRAINAGE					
Britannia Reserve Main Drain Renewal stage 1&2	80,000	0	80,000	0	
Minor drainage improvement program	50,000	0	50,000	0	
Gully Soak-well program	60,000	21,882	60,000	0	
CAR PARK DEVELOPMENT					
Car Parking Upgrade-Melrose St angled parking	55,000	44,947	75,000	20,000	Fund transfer from Smith St-Bulwer to Lincoln St.
Car Parking Upgrade-Strathcona St angled parking	20,000	0	20,000	0	
Car Parking Upgrade-Albert St angled parking Stage 3	55,000	4,040	55,000	0	
Depot - Car park lighting Renewal	60,000	32,979	60,000	0	

**CITY OF VINCENT
CAPITAL BUDGET MYBR 2020/21**

Description	Current Budget 2020/21	YTD Actual 2020/21	Proposed Revised Budget 2020/21	Difference	Comments
PARKS AND RESERVES					
Banks Reserve Master Plan Implementation - Stage 1	239,109	208,890	239,109	0	
Greening Plan-Pansy Street carpark	25,000	0	25,000	0	
Greening Plan-Pansy Street	5,000	0	5,000	0	
Greening Plan-West End Arts Precinct	30,000	12,101	30,000	0	
Greening Plan-Norham Street	15,000	0	15,000	0	
Greening Plan-Highlands Road	10,000	0	10,000	0	
Greening Plan-Hawthorn Street	10,000	0	10,000	0	
Greening Plan-Little Walcott Street	5,000	0	5,000	0	
Lynton Street Park Upgrade	18,145	14,235	18,145	0	
Forrest Park Floodlight Renewal	130,000	0	130,000	0	
Birdwood Square Floodlight Renewal	20,000	0	20,000	0	
Minor infrastructure improvements	20,000	0	20,000	0	
Litis Stadium & Britannia Res End of Lease	40,000	0	120,000	80,000	Additional fund required for main switch board renewal.
Braithwaite Park - Rope Bridge	-	0	14,250	14,250	Reclassification - Opex to Capex
RETICULATION					
Britannia Reserve - renew groundwater bore (south) No,40	45,000	40,381	45,000	0	
Kyllia Park - replace irrigation cubicle	15,000	0	15,000	0	
Auckland/Hobart St Res Renew Inground Irrigation	-	0	50,000	50,000	Existing irrigation system is in poor condition.
STREET FURNITURE					
Bus Shelter Replacement	20,000	0	20,000	0	
Bus Shelter-William St	15,000	4,465	15,000	0	
FOR INFRASTRUCTURE ASSETS	4,706,283	1,903,803	4,850,356	144,073	
PLANT & EQUIPMENT ASSETS					
LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME					
Light Fleet - Annual Changeover	190,000	123,618	190,000	0	
MAJOR PLANT REPLACEMENT PROGRAMME					
Single Axle Tipper Truck	138,550	138,550	138,550	0	
MISCELLANEOUS					
Parking Sensors Pilot Project	11,810	0	11,810	0	
Water and Energy Efficiency Initiatives	38,452	0	38,452	0	
Parking Machines Asset Replacement Prog	-	0	20,000	20,000	Refurbishment program for ticket machines.
TOTAL EXPENDITURE FOR PLANT & EQUIPMENT ASSETS	378,812	262,167	398,812	20,000	

**CITY OF VINCENT
CAPITAL BUDGET MYBR 2020/21**

Description	Current Budget 2020/21	YTD Actual 2020/21	Proposed Revised Budget 2020/21	Difference	Comments
<u>FURNITURE & EQUIPMENT ASSETS</u>					
INFORMATION TECHNOLOGY					
Enterprise Applications upgrade	440,000	63,135	440,000	0	
Building Management System software-Admin	120,000	0	120,000	0	
MARKETING & COMMUNICATIONS					
COVID-19 Artwork relief project	525,600	131,373	525,600	0	
Beatty Park Leisure Centre					
Beatty Park Leisure Centre - Non Fixed Assets Renewal	71,500	3,195	71,500	0	
MISCALLENEOUS					
Miscellaneous Assets Renewal	75,000	46,728	75,000	0	
CCTV Renewal Civic and Loftus Precinct	40,000	0	40,000	0	
TOTAL EXPENDITURE					
FOR FURNITURE & EQUIPMENT ASSETS	1,272,100	244,431	1,272,100	0	
TOTAL CAPITAL EXPENDITURE	11,562,366	3,049,750	11,736,772	174,406	

ATTACHMENT 6 – Schedule of further amendments to the Mid Year Budget Review

Table 6.1 – Increases to Capital Expenditure - Parks

CAPITAL EXPENDITURE – PARKS	Ref-No	Value	%	Comment
Brentham Street Reserve	CAPEX-1	\$ 70,000	29%	A new path was constructed through this reserve in 2019 and lighting was planned to be installed but delayed due to Covid-19. Numerous requests from the local community have been received to have lighting installed, now that the path has been completed.
Miscellaneous Parks	CAPEX-2	\$ 50,000	21%	Various smaller parks still have the old High Pressure Sodium lights that require upgrade/replacement to LED's, therefore saving operating and maintenance costs.
Greening	CAPEX-3	\$ 70,000	29%	Coogee St Carpark - \$30,000 Russell Avenue - \$15,000 Howlett Street - \$15,000 Little Russell Street - \$10,000
Auckland/Hobart Street Reserve	CAPEX-4	\$ 50,000	21%	Existing irrigation system is over 30 yrs old, in poor condition and requires replacement with an efficient water saving design.
Total		\$ 240,000	100%	

Table 6.2 – Increases to Capital Expenditure – Roads Program

CAPITAL EXPENDITURE – LOCAL ROADS PROGRAMME	Ref-no	Value	%	Comment
Ellesmere St - Flinders St to Shakespeare St	CAPEX-5	\$ 148,839	30%	To meet R2R funding obligations
Berryman St - The Boulevarde to Kalgoorlie St	CAPEX-6	\$ 56,181	11%	To meet R2R funding obligations
The Boulevarde - Berryman St to Larne	CAPEX-7	\$ 53,090	10%	To meet R2R funding obligations
Bruce Street - Leicester Street to Oxford St	CAPEX-8	\$ 137,600	28%	To meet R2R funding obligations
Leicester Street - Richmond to Bourke St	CAPEX-9	\$ 105,280	21%	To meet R2R funding obligations
Total		\$ 500,990	100%	

Table 6.3 – LRCI Expenditure

LRCI Particulars	Ref-no	Value	%	Comment
Beatty Park Leisure Centre – Concourse Tiling	CAPEX-10	\$ 200,000	14%	Concourse tiles around indoor pool do not pass current slip testing and require a non-slip sealant
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand	CAPEX-11	\$ 450,000	32%	The Heritage Grandstand dates to the 1962 Commonwealth Games. It requires urgent works to protect it from water ingress.
Brittania Reserve – Floodlight Repair	CAPEX-12	\$ 741,444	54%	Lights are failing. This is a heavily used community reserve for cricket and football
Total		\$ 1,391,444	100%	
Federal Grant		-\$ 1,141,444		
Net		\$ 250,000		

Table 6.4 – Transfer to Reserve

Reserve Particulars	Ref-no	Value
Transfer to Asset Sustainability Reserve	RES-1	\$650,000

Table 6.5 – Operating Expenditure

	Ref-no	Value	%	Comment
Beatty Park 2062	OPEX-1	\$ 25,000		Heritage architecture consultant cost for BPLC

Attachment - 7

YTD for March 2020-21 General Ledger Data for jumped					
Combo Budgeting Level	Annual Current Budget	YTD Actuals	Annual Revised Budget	Annual Current Budget V Annual Revised Budget	Revised Budget Comments
Chief Executive Office					
CEO Section					
02000.0300.0500 - Employee Costs : Salaries	365,466	198,577	292,774	(72,692)	Position deleted
CEO Section Total	365,466	198,577	292,774	(72,692)	
Human Resources					
01015.0120.0179 - Reimbursements : Centrelink Parental Leave Revenue	(35,000)	(48,250)	(50,000)	(15,000)	To be inline with actual received
02015.0300.0722 - Employee Costs : Centrelink Parental Leave Payments	35,000	51,028	50,000	15,000	To be inline with actual payment
02015.0300.0723 - Employee Costs : Paid Parental Leave Provision	62,000	102,211	120,000	58,000	To be inline with actual payment
Human Resources Total	62,000	104,990	120,000	58,000	
Information System					
02050.0335.0699 - Professional Services : Other Contractors	0	29,229	50,000	50,000	Tech One GIS specialist costs
Information System Total	0	29,229	50,000	50,000	
Record Management					
02055.0332.0714 - Operating Projects : Operating Initiatives	40,000	11,405	11,405	(28,595)	Digitisation project complete. Budget adjusted as per actual.
Record Management Total	40,000	11,405	11,405	(28,595)	
Chief Executive Office Total	467,466	344,201	474,179	6,713	
Community and Business Services					

Attachment - 7

YTD for March 2020-21 General Ledger Data for jumped					
Combo Budgeting Level	Annual Current Budget	YTD Actuals	Annual Revised Budget	Annual Current Budget V Annual Revised Budget	Revised Budget Comments
Beatty Park Leisure Centre					
01100.0165.0125 - Merchandise Sales : Retail	(355,000)	(426,741)	(510,000)	(155,000)	Sales have been stronger as BPLC opened earlier than expected
02081.0320.0559 - Hire Costs : Leasing Costs	40,000	0	0	(40,000)	Budget not required.
01085.0170.0139 - Admission Fees : Family Passes	(33,000)	(61,802)	(62,000)	(29,000)	Indoor pool remained open for an extra month
01085.0170.0133 - Admission Fees : Child	(89,000)	(122,362)	(115,000)	(26,000)	Indoor pool remained open an extra month
01080.0140.0092 - Fees and Charges : Memberships	(1,882,000)	(1,548,290)	(1,900,000)	(18,000)	Better than expected result for first 6 months, but conservative estimate included due to recent lockdown event
01085.0170.0138 - Admission Fees : In Term Swimming Lessons	(41,000)	(56,744)	(55,000)	(14,000)	Space provided in outdoor pools to continue bookings
01090.0175.0131 - Enrolment Fees : Baby	(142,500)	(134,788)	(132,500)	10,000	Refund of classes as baby lessons unable to be conducted in outdoor pools
02081.0600.0594 - Building Maintenance : Labour	0	11,393	10,000	10,000	Labour cost previously not budgeted.
02105.0340.0578 - Other Expenses : Equipment Maintenance	36,000	43,353	48,000	12,000	additional maintenance on equipment due to age and additional cleaning from COVID safety protocols
02090.0300.0504 - Employee Costs : Superannuation Statutory	44,518	47,915	60,651	16,133	Increase casual wages as business going well
02110.0335.0699 - Professional Services : Other Contractors	72,000	63,862	91,000	19,000	Membership numbers higher than expected and additional classes put on timetable to cater for demand
01085.0180.0135 - Sauna / Spa Fees : Adult	(37,000)	(15)	(5,000)	32,000	Restrictions remain in place
02100.0340.0580 - Other Expenses : Stock Purchase	133,000	283,491	173,000	40,000	Indoor pool open extra month and sales higher than expected
02105.0300.0500 - Employee Costs : Salaries	437,212	360,789	534,969	97,757	Increase casual wages as business going well
02090.0300.0500 - Employee Costs : Salaries	447,196	448,781	617,015	169,819	Increase casual wages as business going well
Beatty Park Leisure Centre Total	(1,369,574)	(1,091,158)	(1,244,865)	124,709	

Attachment - 7

YTD for March 2020-21 General Ledger Data for jumped					
Combo Budgeting Level	Annual Current Budget	YTD Actuals	Annual Revised Budget	Annual Current Budget V Annual Revised Budget	Revised Budget Comments
Community Partnerships					
02170.0330.0614 - Programmes and Events : Events	32,000	0	0	(32,000)	Due to revelation film budget was budgeted in Marketing team.
02170.0330.0612 - Programmes and Events : Youth Programmes	20,000	15,711	30,000	10,000	Youth engagement programme
Community Partnerships Total	52,000	15,711	30,000	(22,000)	
Finance Services					
02045.0300.0500 - Employee Costs : Salaries	638,862	449,102	740,915	102,053	Additional roles
Finance Services Total	638,862	449,102	740,915	102,053	
Library & Local History Services					
01167.0160.0115 - Hire Fees : Room Hire Charge	(25,000)	(31,084)	(35,000)	(10,000)	Reopening earlier than anticipated
02200.0300.0500 - Employee Costs : Salaries	759,927	501,414	707,077	(52,850)	Remove Manager position
Library & Local History Services Total	734,927	470,330	672,077	(62,850)	
Marketing and Communications					
02165.0330.0727 - Programmes and Events : Events Contribution	0	0	30,000	30,000	\$10K for City of Perth Artist Residency Project and \$20K for events and activations
Marketing and Communications Total	0	0	30,000	30,000	
Rates Services					
01040.0100.0012 - Rates and Charges : Interim	(300,000)	(551,577)	(503,738)	(203,738)	Increase in volumes of interims
01040.0100.0016 - Rates and Charges : Rates Waiver	145,000	127,860	127,860	(17,140)	Reduced as per actual
01040.0130.0045 - Statutory Fees and Charges : Rates Search/Certificate Fee	(80,000)	(97,469)	(90,000)	(10,000)	Budget adjusted to be in line with actual.
01040.0130.0046 - Statutory Fees and Charges : Administration Charge	(160,000)	(141,834)	(145,000)	15,000	Budget adjusted to be in line with actual.
02040.0332.0714 - Operating Projects : Operating Initiatives	250,000	0	150,000	(100,000)	Reduction of financial hardship waiver budget due to less application received.
Rates Services Total	(145,000)	(663,020)	(460,878)	(315,878)	

Attachment - 7

YTD for March 2020-21 General Ledger Data for jumped					
Combo Budgeting Level	Annual Current Budget	YTD Actuals	Annual Revised Budget	Annual Current Budget V Annual Revised Budget	Revised Budget Comments
TPC, MRC, Insurance and General Purpose Revenue					
01033.0120.0740 - Reimbursements : Withholding Tax	(50,000)	(109,531)	(100,000)	(50,000)	Due to increase in land sales projections
TPC, MRC, Insurance and General Purpose Revenue Total	(50,000)	(109,531)	(100,000)	(50,000)	
Community and Business Services Total	(138,785)	(928,566)	(332,751)	(193,966)	
Infrastructure and Environment Engineering Design Services					
02370.0332.0714 - Operating Projects : Operating Initiatives	0	0	180,124	180,124	Refund of main road signalised pedestrian where the money was received in previous years
Engineering Design Services Total	0	0	180,124	180,124	
Environmental Services					
01481.0135.0090 - Usage Fees and Charges : Leases / Rental Properties Income	(754,800)	(414,448)	(612,880)	141,920	DLGSC monthly rent abatement previously not budgeted.
01490.0160.0202 - Hire Fees : Main Hall Hire	(23,000)	(65,233)	(143,000)	(120,000)	Due to hire fees income more than anticipated
01490.0160.0203 - Hire Fees : Lesser Hall Hire	(8,211)	(32,847)	(61,211)	(53,000)	Due to hire fees income more than anticipated
01495.0160.0204 - Hire Fees : Pavilion Hire	(4,500)	(9,773)	(20,500)	(16,000)	Due to hire fees income more than anticipated
01545.0260.0310 - Other Income : Sundry Income	0	(217,425)	(217,425)	(217,425)	DFES storms claim
02440.0300.0500 - Employee Costs : Salaries	236,249	155,622	250,638	14,389	Property Officer position
02440.0335.0562 - Professional Services : Consultants	0	15,350	17,000	17,000	Consultant fees previously not budgeted.
02481.0335.0748 - Professional Services : Management Fees - Expense	0	6,862	20,586	20,586	Property management fees for DLGSC
02495.0680.0656 - Utilities : Electricity	34,840	28,446	52,340	17,500	Electricity costs previously not budgeted
02500.0600.0658 - Building Maintenance : Contractors	171,000	112,329	216,000	45,000	Additional works for windows and doors at Forrest Park Croquet club and North Perth Bowling clubrooms
02530.0680.0656 - Utilities : Electricity	0	31,569	51,850	51,850	Electricity costs previously not budgeted
02540.0680.0656 - Utilities : Electricity	0	6,387	10,700	10,700	Electricity costs previously not budgeted
Parks Services Total	(348,422)	(383,161)	(435,902)	(87,480)	

Attachment - 7

YTD for March 2020-21 General Ledger Data for jumped					
Combo Budgeting Level	Annual Current Budget	YTD Actuals	Annual Revised Budget	Annual Current Budget V Annual Revised Budget	Revised Budget Comments
Ranger Services					
01265.0130.0078 - Statutory Fees and Charges : Work Zones Licences and Permits	(150,000)	(102,759)	(130,000)	20,000	Revised in line with actuals
01275.0145.0102 - Fines and Penalties : Parking Infringements and Fines	(1,500,000)	(1,300,271)	(1,957,397)	(457,397)	Based on 75% of previous year 18/19 actuals
01280.0135.0087 - Usage Fees and Charges : Prepaid Parking Tickets	(121,500)	(160,074)	(191,712)	(70,212)	Average revenue based on 80% of previous year 18/19 actuals
01280.0135.0088 - Usage Fees and Charges : Parking Ticket Machines	(1,643,354)	(1,506,799)	(1,996,504)	(353,150)	Average revenue based on 80% of previous year 18/19 actuals
01285.0135.0088 - Usage Fees and Charges : Parking Ticket Machines	(1,627,608)	(1,733,146)	(2,128,811)	(501,203)	Average revenue based on 80% of previous year 18/19 actuals
02250.0300.0500 - Employee Costs : Salaries	1,805,855	1,249,520	1,826,849	20,994	Events casual
02250.0340.0730 - Other Expenses : CCTV Maintenance	20,000	12,654	30,000	10,000	In anticipation of additional maintenance
02275.0325.0554 - Office Expense : Bank Charges	100,000	133,376	190,000	90,000	Budget adjusted to be in line with actual.
02275.0340.0524 - Other Expenses : Fines Lodgment Fees	140,000	150,661	205,000	65,000	Lodgements to occur for remainder of FY
02280.0340.0636 - Other Expenses : Parking Revenue Reimbursement	88,600	99,144	112,394	23,794	Budget adjusted to be in line with actual.
02280.0669.0558 - Car Parks Operation : Collection Fees	23,475	30,183	39,650	16,175	Increase with an anticipation of more collection fees
02280.0669.0578 - Car Parks Operation : Equipment Maintenance	75,280	54,949	96,330	21,050	Increase with an anticipation of more maintenance required
02280.0669.0698 - Car Parks Operation : Parking Ticket Supplies	17,300	2,889	6,320	(10,980)	Increase with an anticipation of more ticket rolls
02285.0669.0525 - Car Parks Operation : Armoured Security Services	29,000	10,603	12,441	(16,559)	Budget adjusted to be in line with actual.
02285.0669.0558 - Car Parks Operation : Collection Fees	23,020	37,082	47,020	24,000	Increase with an anticipation of more collection fees
Ranger Services Total	(2,719,932)	(3,021,990)	(3,838,420)	(1,118,488)	

Attachment - 7

YTD for March 2020-21 General Ledger Data for jumped					
Combo Budgeting Level	Annual Current Budget	YTD Actuals	Annual Revised Budget	Annual Current Budget V Annual Revised Budget	Revised Budget Comments
Waste Management Services					
01580.0130.0219 - Statutory Fees and Charges : Exempt Rubbish Services	(185,420)	(158,479)	(165,000)	20,420	Budget adjusted to be in line with actual.
01580.0130.0220 - Statutory Fees and Charges : Additional Rubbish Services	(174,534)	(119,142)	(135,000)	39,534	Budget adjusted to be in line with actual.
Waste Management Services Total	(359,954)	(277,621)	(300,000)	59,954	
Works & Operations Services					
02665.0601.0658 - General Maintenance : Contractors	205,000	99,807	218,000	13,000	increased Contractor budget to accommodate annual pressure clean of all precincts.
Works & Operations Services Total	205,000	99,807	218,000	13,000	
Infrastructure and Environment Total	(3,223,308)	(3,582,964)	(4,176,198)	(952,890)	
Strategy and Development					
Health Services					
01220.0130.0064 - Statutory Fees and Charges : Food Premises Licences	(225,000)	(259,187)	(257,000)	(32,000)	Budget adjusted to be in line with actual.
02220.0340.0589 - Other Expenses : Bad Debts	0	0	17,000	17,000	Increased due to expectation of some of the invoices will not be received.
Health Services Total	(225,000)	(259,187)	(240,000)	(15,000)	
Statutory Planning Services					
01330.0115.0072 - Contributions : Cash In Lieu Contributions	(7,797)	17,179	16,000	23,797	Positive balance to reflect credit notes/refunds issues during the year.
01330.0115.0177 - Contributions : Percent for Art	(42,670)	(17,128)	(18,000)	24,670	Budget adjusted to reflect the actual contribution received.
01330.0130.0047 - Statutory Fees and Charges : Development Application Fees	(276,000)	(245,248)	(300,000)	(24,000)	20/21 YTD 231 DA's received steady increase in November December likely due to stimulus. Average of 36 DA's a month at \$30,000 potential to receive \$360,000. Recommend increasing budget to \$300,000 to maintain pessimistic outlook whilst acknowledging increased activity and accounting for building stimulus extension into 2021.
Statutory Planning Services Total	(326,467)	(245,197)	(302,000)	24,467	
Strategy and Development Total	(551,467)	(504,385)	(542,000)	9,467	
Total	(3,446,094)	(4,671,715)	(4,576,770)	(1,130,676)	