

7.6 FINANCIAL STATEMENTS AS AT 31 DECEMBER 2021

Attachments: 1. Financial Statements as at 31 December 2021

RECOMMENDATION:

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

PURPOSE OF REPORT:

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

BACKGROUND:

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

DETAILS:

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

Note	Description	Page
1.	Statement of Financial Activity by Program Report and Graph	1-4
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3.	Net Current Funding Position	6
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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 \$516,008 (4.6%). The following items materially contributed to this position:

- A favourable Variance of \$385,115 due to an increase in activity at Beatty Park, Public halls and sporting grounds (**Recreation and Culture**).
- A favourable Variance of \$304,218 due to an increase in revenue generated from parking infringements (**Transport**).
- An unfavourable Variance of \$212,575 mainly contributed by timing variance of profit/loss on disposal of major plant assets (**Other Property and Services**)

Revenue by Nature or Type (on page 5) is tracking slightly higher than the YTD budgeted revenue by \$931,906 (2.0%). The following items materially contribute to this position:

- A favourable Variance of \$397,692 due to higher than anticipated insurance premium recoups and building Permit licences (**Other Revenue**).

- A favourable Variance of \$363,478 due to an increase in revenue generated from increased activity in relation to Swim school at Beatty Park and parking facilities **(Fees and Charges)**.
- A favourable variance of \$153,954 due to higher than anticipated interim Rates **(Rates)**

Expenditure by Program (on page 1) is favourable, attributed by an under-spend of \$3,075,098 (7.6%) compared to the YTD budget. The following items materially contributed to this position:

- A favourable variance of \$1,859,764 mainly contributed by timing variances in building and ground maintenance works at various facilities within the City **(Recreation and Culture)**.
- A favourable variance of \$671,343 mainly contributed by a budget to actuals timing variance relating to the provision of waste tipping and recycling services **(Community Amenities)**.
- A favourable variance of \$175,714 mainly contributed by a vacant position and delay in the hiring process. **(Law, Order and Public Safety)**.
- A favourable variance of \$118,799 due to timing variances relating to election expenses, Centrelink parental leave payment and Programmes and Events, **(Governance)**.
- A favourable variance of \$112,760 mainly contributed by a timing variance relating to various expenses **(Health)**.

Expenditure by Nature or Type (on page 5) is favourable, attributed by an under-spend of \$3,069,876 (7.5%). The following items materially contributed to this position:

- There is an under-spend of \$1,203,190 mainly attributed to timing variances relating to the provision of waste tipping and recycling services, building maintenance and ground maintenance works respectively **(Materials and Contracts)**.
 - Waste services - \$480,320 relating to tipping, bulk verge & recycling costs due to timing variance.
 - Operating projects within multiple areas of \$320,180 relating to timing variance.
 - Maintenance works - \$265,000 relating to building maintenance; various sites & street cleaning works due to timing variance.
- There is favourable variance of \$1,133,140 primarily attributed to the reversal of HBF Park depreciation - to be adjusted at MY budget review **(Depreciation of non-current assets)**.
- **Employee costs** reflects favourable variance of \$777,131. This variance is materially contributed by the following areas: -
 - Under -Spend in staff training courses and agency labour costs, compared to budget.
 - Vacant-Staff positions within business units yet to be filled.
- There is an over-spend of \$141,028 contributed by cumulative timing variances of works across multiple areas that are individual immaterial. **(Other expenditure)**.

Surplus Position – Year End 2020/2021

The surplus position brought forward to 2021/22 is \$6,125,327 as per the City's 2020/21 audited financials. The December closing position is \$26,380,180 reflecting a favourable position of \$3,437,889 compared to the December budget amount of \$22,942,291.

Content of Statement of Financial Activity

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

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

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

2. Statement of Comprehensive Income by Nature or Type Report (Note 2 Page 5)

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

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

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

4. Summary of Income and Expenditure by Service Areas (Note 4 Page 7-18)

This statement shows a summary of operating revenue and expenditure by service unit including variance commentary.

5. Capital Expenditure and Funding Summary (Note 5 Page 19 - 26)

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

	Revised Budget \$	YTD Budget \$	YTD Actual \$	Remaining Budget %
Land and Buildings	9,424,387	2,473,692	1,399,943	85.1%
Infrastructure Assets	7,935,745	2,831,291	2,215,122	72.1%
Plant and Equipment	3,036,056	227,500	228,240	92.5%
Furniture and Equipment	2,080,825	448,942	257,892	87.6%
Total	22,477,013	5,981,425	4,101,196	81.8%
FUNDING	Revised Budget \$	YTD Budget \$	YTD Actual \$	Remaining Budget %
Own Source Funding - Municipal	9,992,589	4,479,811	1,720,451	82.8%
Cash Backed Reserves	3,808,207	815,934	818,241	78.5%
Capital Grant and Contribution	7,373,384	182,847	878,444	88.1%
Other (Disposals/Trade In)	1,302,833	502,833	684,060	47.5%
Total	22,477,013	5,981,425	4,101,196	81.8%

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

6. Cash Backed Reserves (Note 6 Page 27)

The cash backed reserves schedule provides a detailed summary of the movements in the reserve portfolio, including transfers to and from the reserve. The provisional balance at 31 December 2021 is \$12,592,008.

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

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

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

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

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

The outstanding rates debtors balance at 31 December 2021 was \$9,431,639, excluding deferred rates of \$105,678.

The outstanding rates percentage at 31 December 2021 was 23.32% compared to 26.23% for the similar period last year, noting rates in 2020/21 were raised in August 2020 as compared to July 2021 for the current financial year.

8. Receivables (Note 8 Page 30)

Total trade and other receivables at 31 December 2021 were \$2,601,950.

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

- \$858,975 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:

- \$198,651 has been provided for doubtful debt (Current – Up to 12 months).
- \$181,916 has been provided for doubtful debt (non-Current. Over 12 months). This complies with Australian Accounting standard (AASB 9).
- \$220,032 relates to cash-in-lieu of car parking debtors. In accordance with the *City's Policy 7.7.1 Non-residential parking*, Administration has entered into special payment arrangements with long outstanding cash in lieu parking debtors to enable them to pay their debt over a fixed term of five years.

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

- a) 90 days after the date upon which the State of Emergency Declaration ceases to have effect or is revoked: or
- b) Midnight, 1 May 2023.
- Tenancy related debts have been dealt with in accordance with the direction approved by the City's COVID-19 Committee.
- Health licenses debtors are being followed up with final reminders. Thereafter, the debts will be sent to the debt collectors for further follow up.

9. Beatty Park Leisure Centre – Financial Position report (Note 9 Page 31-32)

As of 31 December 2021, the Centre's operating surplus position was \$736,278 (excluding depreciation) compared to the YTD budgeted surplus amount of \$27,510.

10. Explanation of Material Variances

The materiality thresholds used for reporting variances are 10% and \$20,000, respectively. This means that variances will be analysed and separately reported when they are more than 10% (+/-) of the year-to-date budget and where that variance exceeds \$20,000 (+/-). This threshold was adopted by Council as part of the budget adoption for 2021/2022 and is used in the preparation of the statements of financial activity when highlighting material variance in accordance with *Financial Management Regulation 34(1) (d)*.

In accordance with the above, all material variances as of 31 December 2021 have been detailed in the variance comments report in **Attachment 1**.

CONSULTATION/ADVERTISING:

Not applicable.

LEGAL/POLICY:

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

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

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

RISK MANAGEMENT IMPLICATIONS:

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

STRATEGIC IMPLICATIONS:

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

Innovative and Accountable

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

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

Our community is satisfied with the service we provide.

We are open and accountable to an engaged community.

SUSTAINABILITY IMPLICATIONS:

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

PUBLIC HEALTH IMPLICATIONS:

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

FINANCIAL/BUDGET IMPLICATIONS:

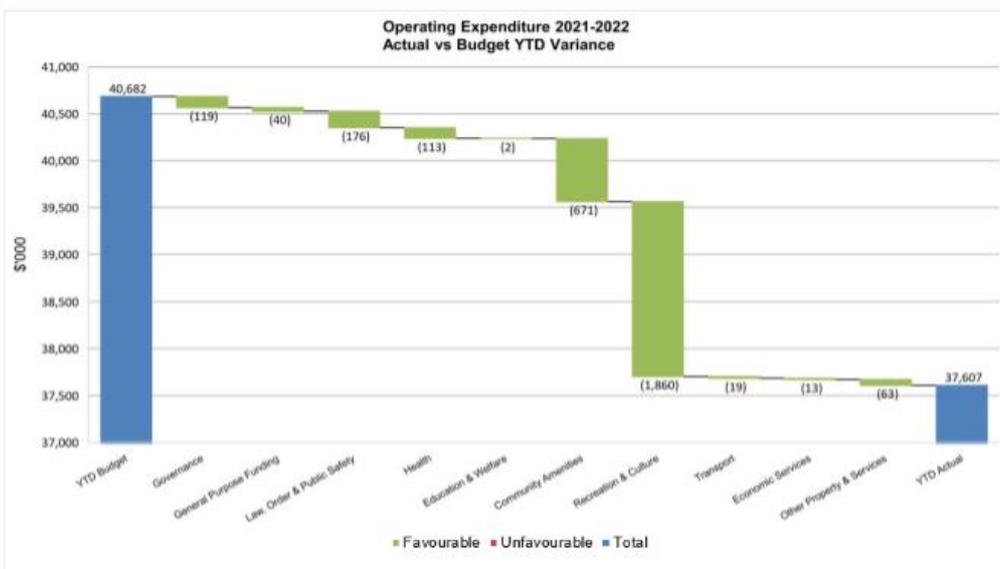
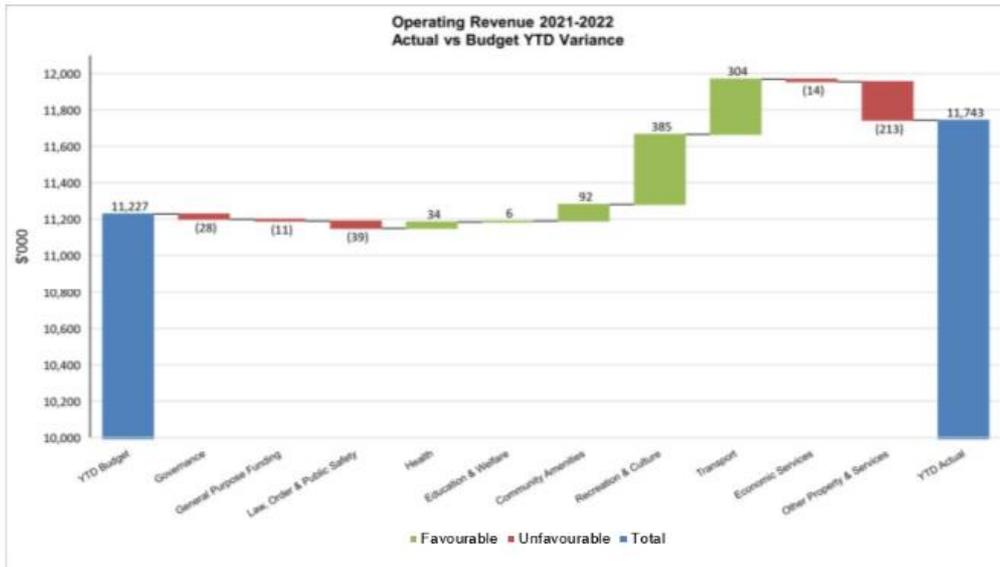
As contained in this report.

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

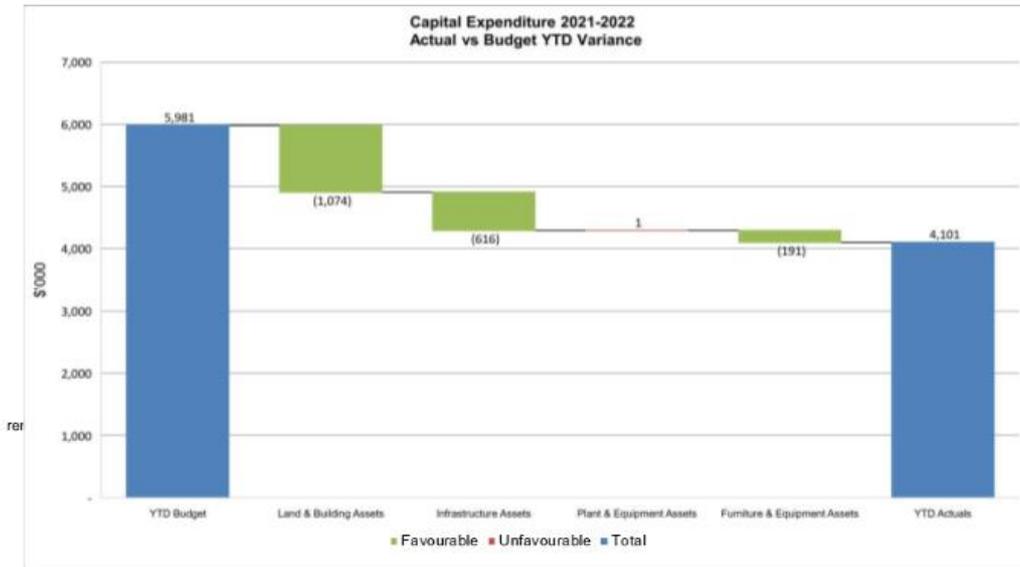


	Revised Budget 2021/22	YTD Budget 31/12/2021	YTD Actual 31/12/2021	YTD Variance	YTD Variance
	\$	\$	\$	\$	%
Opening Funding Surplus/(Deficit)	6,243,478	6,243,478	6,125,327	(118,151)	-1.9%
Revenue from operating activities					
Governance	73,250	52,178	23,937	(28,241)	(54.1%)
General Purpose Funding	1,473,759	917,190	906,419	(10,771)	(1.2%)
Law, Order and Public Safety	334,312	165,870	126,572	(39,298)	(23.7%)
Health	336,542	307,204	341,009	33,805	11.0%
Education and Welfare	139,094	75,864	81,765	5,901	7.8%
Community Amenities	643,194	372,012	463,713	91,701	24.7%
Recreation and Culture	9,286,398	4,662,077	5,047,192	385,115	8.3%
Transport	9,012,585	4,148,827	4,453,045	304,218	7.3%
Economic Services	267,425	135,553	121,706	(13,847)	(10.2%)
Other Property and Services	1,347,125	390,348	177,773	(212,575)	(54.5%)
	22,913,684	11,227,123	11,743,131	516,008	4.6%
Expenditure from operating activities					
Governance	(3,087,793)	(1,583,883)	(1,465,084)	118,799	(7.5%)
General Purpose Funding	(696,668)	(372,966)	(333,386)	39,580	(10.6%)
Law, Order and Public Safety	(4,691,233)	(2,238,326)	(2,062,612)	175,714	(7.9%)
Health	(1,711,229)	(887,221)	(774,461)	112,760	(12.7%)
Education and Welfare	(399,369)	(214,780)	(212,293)	2,487	(1.2%)
Community Amenities	(24,107,268)	(15,938,709)	(15,267,366)	671,343	(4.2%)
Recreation and Culture	(26,669,834)	(13,558,633)	(11,898,869)	1,859,764	(13.7%)
Transport	(8,720,182)	(4,466,019)	(4,447,325)	18,694	(0.4%)
Economic Services	(595,568)	(300,036)	(287,141)	12,895	(4.3%)
Other Property and Services	(2,197,330)	(1,121,276)	(1,058,214)	63,062	(5.6%)
	(72,876,474)	(40,681,849)	(37,606,751)	3,075,098	(7.6%)
Add Deferred Rates Adjustment	0	0	17,737	17,737	0.0%
Add Back Depreciation	14,068,923	7,034,514	5,901,374	(1,133,140)	(16.1%)
Adjust (Profit)/Loss on Asset Disposal	(1,890,054)	(256,722)	0	256,722	(100.0%)
Restricted Unspent Grant	0	0	0	0	0.0%
	12,178,869	6,777,792	5,919,111	(858,681)	(12.7%)
Amount attributable to operating activities	(37,783,921)	(22,676,934)	(19,944,509)	2,732,425	(12.0%)
Investing Activities					
Non-operating Grants, Subsidies and Contributions	7,373,384	182,847	878,444	695,597	380.4%
Purchase Property, Plant and Equipment	(14,733,557)	(3,160,923)	(1,905,643)	1,255,280	(39.7%)
Purchase Infrastructure Assets	(7,743,457)	(2,820,502)	(2,203,942)	616,560	(21.9%)
Proceeds from Joint Venture Operations	833,333	0	0	0	0.0%
Proceeds from Disposal of Assets	1,302,833	502,833	684,060	181,227	36.0%
Amount attributable to investing activities	(12,967,464)	(5,295,745)	(2,547,081)	2,748,664	(51.9%)
Financing Activities					
Proceeds from Self Supporting Loan	0	0	0	0	0.0%
Principal elements of finance lease payments	(92,839)	(46,420)	(46,419)	1	(0.0%)
Repayment of Debentures	(1,354,816)	(459,810)	(459,811)	(1)	0.0%
Proceeds from New Debentures	7,951,699	7,951,699	7,083,333	(868,366)	(10.9%)
Transfer to Reserves	(3,190,415)	(1,371,373)	(1,504,092)	(132,719)	9.7%
Transfer from Reserves	5,091,660	1,922,580	844,662	(1,077,918)	(56.1%)
Amount attributable to financing activities	8,405,289	7,996,676	5,917,673	(2,079,003)	(26.0%)
Surplus/(Deficit) before general rates	(36,102,618)	(13,732,525)	(10,448,590)	3,263,935	(23.9%)
Total amount raised from general rates	36,745,248	36,674,816	36,828,770	153,954	0.4%
Closing Funding Surplus/(Deficit)	642,630	22,942,291	26,380,180	3,437,889	15.0%

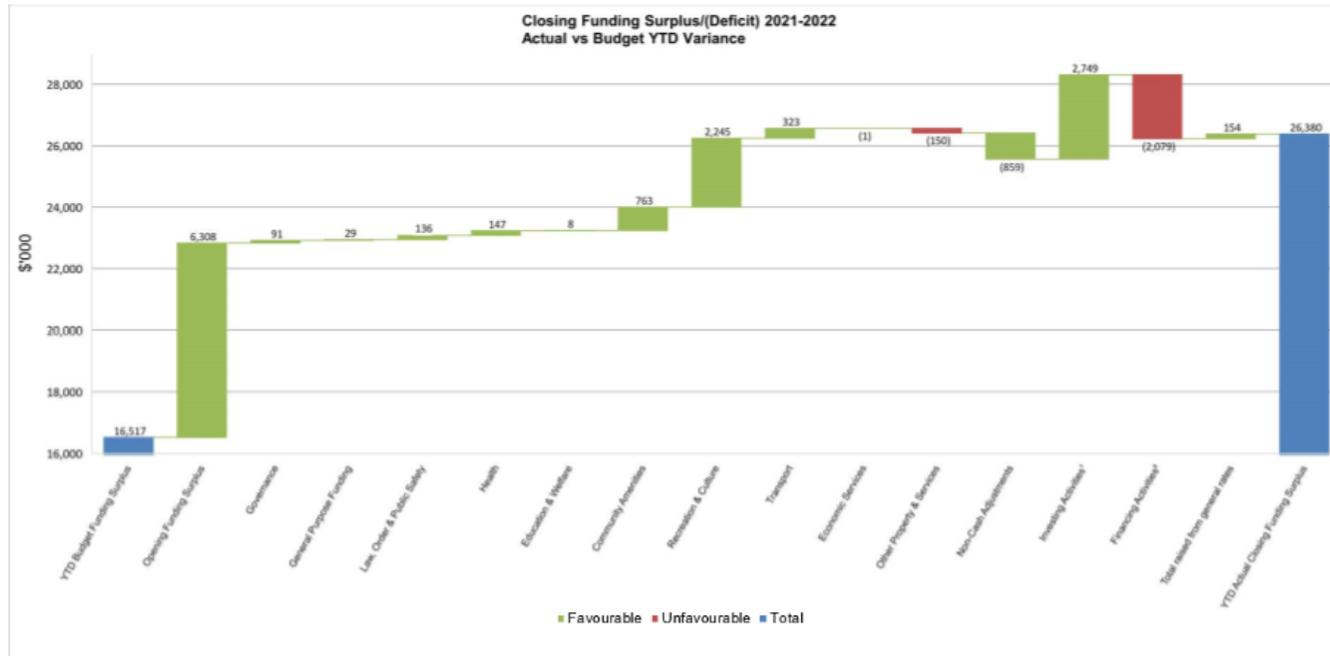
CITY OF VINCENT
 NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
 BY PROGRAM - GRAPH
 AS AT 31 DEC 2021



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



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



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

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

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



	Revised Budget 2021/22	YTD Budget 31/12/2021	YTD Actual 31/12/2021	YTD Variance	YTD Variance
	\$	\$	\$	\$	%
Revenue					
Rates	36,745,248	36,674,816	36,828,770	153,954	0.4%
Operating Grants, Subsidies and Contributions	908,932	443,167	464,972	21,805	4.9%
Fees and Charges	18,453,102	9,608,595	9,972,073	363,478	3.8%
Interest Earnings	518,000	338,936	333,912	(5,024)	(1.5%)
Other Revenue	1,138,374	574,481	972,173	397,692	69.2%
	<u>57,763,656</u>	<u>47,639,995</u>	<u>48,571,901</u>	<u>931,906</u>	<u>2.0%</u>
Expenses					
Employee Costs	(26,841,949)	(13,589,309)	(12,812,178)	777,131	(5.7%)
Materials and Contracts	(27,132,773)	(17,605,251)	(16,402,061)	1,203,190	(6.8%)
Utility Charges	(1,603,890)	(801,804)	(717,944)	83,860	(10.5%)
Depreciation on Non-Current Assets	(14,068,923)	(7,034,514)	(5,901,374)	1,133,140	(16.1%)
Interest Expenses	(533,114)	(227,302)	(199,650)	27,652	(12.2%)
Insurance Expenses	(585,942)	(278,899)	(292,968)	(14,069)	5.0%
Other Expenditure	(2,104,661)	(1,139,548)	(1,280,576)	(141,028)	12.4%
	<u>(72,871,252)</u>	<u>(40,676,627)</u>	<u>(37,606,751)</u>	<u>3,069,876</u>	<u>(7.5%)</u>
	<u>(15,107,596)</u>	<u>6,963,368</u>	<u>10,965,150</u>	<u>4,001,782</u>	<u>57.5%</u>
Non-operating Grants, Subsidies and Contributions	7,373,384	182,847	878,444	695,597	380.4%
Profit on Disposal of Assets	1,061,943	261,944	0	(261,944)	(100.0%)
Loss on Disposal of Assets	(5,222)	(5,222)	0	5,222	(100.0%)
Profit on Assets Held for Sale (TPRC Joint Venture)	833,333	0	0	0	0.0%
	<u>9,263,438</u>	<u>439,569</u>	<u>878,444</u>	<u>438,875</u>	<u>99.8%</u>
Net result	(5,844,158)	7,402,937	11,843,594	4,440,657	60.0%
Other comprehensive income					
Total comprehensive income	(5,844,158)	7,402,937	11,843,594	4,440,657	60.0%

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



	Note	YTD Actual 31/12/2021 \$	FY Actual 30/06/2021 \$
Current Assets			
Cash Unrestricted		25,254,097	13,925,562
Cash Restricted		12,592,008	11,931,460
Investments		11,000	11,000
Receivables - Rates	7	9,431,639	1,512,805
Receivables - Other	8	2,601,950	3,095,861
Inventories		299,150	195,581
		<u>50,189,845</u>	<u>30,672,270</u>
Less: Current Liabilities			
Payables		(9,016,369)	(10,204,902)
Provisions - employee		(4,998,508)	(4,859,725)
		<u>(14,014,877)</u>	<u>(15,064,627)</u>
Unadjusted Net Current Assets		36,174,968	15,607,642
Adjustments and exclusions permitted by FM Reg 32			
Less: Reserves - restricted cash	6	(12,592,008)	(11,931,460)
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		1,289,925	930,732
Add: Infringement Debtors transferred to non current asset		1,436,572	1,436,572
Add: Current portion of long term finance lease liabilities		81,720	92,839
		<u>(9,794,789)</u>	<u>(9,482,316)</u>
Adjusted Net Current Assets		26,380,180	6,125,326

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



	Revised Budget 2021/22	YTD Budget 31/12/2021	YTD Actual 31/12/2021	YTD Variance	% Variance	Variance Commentary
Chief Executive Office						
01000 - Chief Executive Officer						
Expenditure						
Employee Costs	406,982	200,317	178,366	(28,951)	(14.4%)	Salary savings due to employee being seconded to Members of Council until March 2022
Internal Allocations	13,472	6,760	14,891	8,131	120.3%	
Internal Recovery	(588,084)	(273,493)	(273,740)	(241)	0.1%	
Materials and Contracts	146,200	51,513	73,137	21,624	42.0%	Budget phasing variance in relation to operating initiatives. To be adjusted in the next budget review.
Other Employee Costs	14,434	6,653	6,970	317	4.6%	
Other Expenditure	1,000	258	376	158	43.7%	
Expenditure Total	4	2	0	(2)	(100.0%)	
01000 - Chief Executive Officer Total	4	2	0	(2)	(100.0%)	
01005 - Members Of Council						
Expenditure						
Employee Costs	84,055	42,739	43,048	309	0.7%	
Internal Allocations	40,562	19,949	22,733	2,784	14.0%	
Materials and Contracts	410,200	259,128	251,635	(7,493)	(2.9%)	
Other Employee Costs	20,200	16,770	9,706	(7,076)	(42.1%)	
Other Expenditure	47,000	24,243	25,075	832	3.4%	
Expenditure Total	602,027	362,833	362,197	(8,634)	(2.9%)	
01005 - Members Of Council Total	602,027	362,833	362,197	(8,634)	(2.9%)	
01015 - Human Resource						
Income						
Reimbursements	(50,000)	(37,230)	(12,361)	24,869	(88.6%)	Timing variance on centralink parental leave payments.
Income Total	(50,000)	(37,230)	(12,361)	24,869	(66.6%)	
Expenditure						
Employee Costs	1,037,438	500,001	386,011	(103,999)	(20.6%)	\$40k saving variance on paid parental leave -\$20k saving variance on combine leave payments - Other variance relates to salary benchmarking increase for all City of Vincent staff. This will be adjusted in the next budget review.
Internal Allocations	24,411	12,294	24,634	12,340	100.4%	
Internal Recovery	(1,253,469)	(602,691)	(520,760)	82,418	(13.7%)	
Materials and Contracts	95,599	53,136	52,444	(692)	(1.3%)	
Other Employee Costs	122,600	71,298	50,634	(11,764)	(18.5%)	
Other Expenditure	4,291	3,162	1	(3,191)	(100.0%)	
Expenditure Total	58,960	37,230	12,361	(24,999)	(66.6%)	
01015 - Human Resource Total	0	0	0	0	0.0%	
01020 - Information Technology						
Expenditure						
Employee Costs	573,715	291,653	267,860	(23,873)	(8.1%)	
Internal Allocations	25,198	12,495	23,476	10,231	87.5%	
Internal Recovery	(2,200,198)	(1,124,790)	(1,475,511)	(350,721)	31.2%	
Materials and Contracts	1,597,125	818,560	1,180,004	361,644	44.2%	Budget phasing variance in relation to software license expenses. To be adjusted in the next budget review.
Other Employee Costs	3,960	1,960	3,200	1,220	61.6%	
Other Expenditure	200	102	901	799	783.3%	
Expenditure Total	0	0	0	0	0.0%	
01020 - Information Technology Total	0	0	0	0	0.0%	
01025 - Records Management						
Income						
Fees and Charges	(16,300)	(8,148)	(11,376)	(3,228)	39.6%	
Income Total	(16,300)	(8,148)	(11,376)	(3,228)	39.6%	
Expenditure						
Employee Costs	289,811	152,482	152,912	430	0.3%	
Internal Allocations	12,509	6,287	12,858	6,571	104.6%	
Internal Recovery	(338,984)	(172,077)	(168,482)	3,585	(2.1%)	
Materials and Contracts	39,400	19,704	13,251	(6,453)	(32.7%)	
Other Employee Costs	2,004	1,002	9	(993)	(98.1%)	
Other Expenditure	1,500	750	838	88	11.7%	
Expenditure Total	16,396	8,148	11,376	3,228	39.6%	
01025 - Records Management Total	0	0	0	0	0.0%	
01030 - Sustainability and Environment						
Expenditure						
Employee Costs	235,948	114,715	125,397	10,682	9.3%	
Internal Allocations	105,426	51,821	58,853	7,032	13.6%	
Materials and Contracts	70,000	35,052	26,087	(8,965)	(25.6%)	
Other Employee Costs	1,500	750	0	(750)	(100.0%)	
Expenditure Total	402,874	202,338	210,337	7,999	4.0%	
01030 - Sustainability and Environment Total	402,874	202,338	210,337	7,999	4.0%	
Chief Executive Office Total	1,095,595	565,173	562,534	(2,639)	(0.5%)	

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Community and Business Services						
01035 - Director Community and Business Services						
Expenditure						
Employee Costs	307,657	156,334	153,846	(2,489)	(1.6%)	
Internal Allocations	7,361	3,700	7,566	3,866	104.6%	
Internal Recovery	(321,316)	(163,298)	(167,350)	(3,994)	2.4%	
Materials and Contracts	2,700	651	1,167	536	82.3%	
Other Employee Costs	2,700	2,100	4,689	2,589	123.3%	
Other Expenditure	1,500	513	4	(699)	(99.2%)	
Expenditure Total	0	0	0	0	0.0%	
01035 - Director Community and Business Services Total	0	0	0	0	0.0%	
01040 - Customer Services Centre						
Expenditure						
Employee Costs	685,430	348,416	252,346	(96,070)	(27.6%)	Favourable variance as less casual staff were required. The excess budget will be used for the marketing team.
Internal Allocations	10,770	5,463	20,453	14,680	274.4%	
Internal Recovery	(732,304)	(371,927)	(284,782)	87,165	(23.4%)	
Materials and Contracts	16,300	8,148	9,852	1,704	20.9%	
Other Employee Costs	9,804	4,902	0	(4,902)	(100.0%)	
Other Expenditure	10,000	4,868	2,111	(2,887)	(57.8%)	
Expenditure Total	0	0	0	0	0.0%	
01040 - Customer Services Centre Total	0	0	0	0	0.0%	
01045 - Mindarie and Tamala Park						
Income						
Fees and Charges	(61,000)	(33,532)	(41,580)	(7,558)	22.6%	
Reimbursements	(80,000)	(40,414)	(49,630)	(9,208)	22.8%	
Income Total	(141,000)	(73,946)	(91,210)	(16,764)	22.7%	
Expenditure						
Other Expenditure	32,000	32,000	46,023	14,023	43.8%	
Expenditure Total	32,000	32,000	46,023	14,023	43.8%	
01045 - Mindarie and Tamala Park Total	(109,000)	(41,946)	(44,687)	(2,741)	6.5%	
01050 - Rates						
Income						
Fees and Charges	(285,000)	(228,874)	(223,734)	3,140	(1.4%)	
Interest Earnings	(318,000)	(273,044)	(271,130)	(1,936)	0.4%	
Rates	(36,745,248)	(36,678,816)	(36,826,770)	(153,954)	0.4%	
Reimbursements	(10,000)	(2,000)	0	2,000	(100.0%)	
Income Total	(37,338,248)	(37,173,734)	(37,323,634)	(149,938)	0.4%	
Expenditure						
Employee Costs	276,618	140,541	135,598	(5,043)	(3.6%)	
Internal Allocations	135,100	68,484	75,064	8,580	12.9%	
Materials and Contracts	284,450	165,825	111,340	(173,110)	(32.5%)	-590k timing variance on financial hardship waiver expenses.
Other Employee Costs	0	0	24	24	100.0%	- Other variances are individually immaterial.
Other Expenditure	500	16	10,750	10,743	67,143.6%	
Expenditure Total	696,668	372,866	333,386	(39,581)	(10.6%)	
01050 - Rates Total	(36,641,580)	(36,800,703)	(36,966,240)	(165,481)	0.5%	
01055 - Insurance and General Purpose						
Income						
Fees and Charges	(38,000)	(38,000)	(37,384)	606	(1.6%)	
Grants and Subsidies	(827,750)	(311,380)	(311,380)	1	(0.0%)	
Interest Earnings	(200,000)	(68,882)	(62,781)	6,111	(8.9%)	
Other Revenues	(20,000)	0	0	0	0.0%	
Reimbursements	(75,000)	(64,768)	(33,517)	31,251	(48.3%)	Lower than expected insurance claims.
Income Total	(955,750)	(483,040)	(445,072)	37,969	(7.9%)	
Expenditure						
Insurance Expenses	585,942	278,899	297,968	14,069	5.0%	
Internal Recovery	(585,937)	(298,392)	(291,135)	5,257	(1.8%)	
Other Expenditure	5,000	3,004	500	(2,504)	(83.4%)	
Expenditure Total	5,005	(14,489)	2,333	16,822	(116.1%)	
01055 - Insurance and General Purpose Total	(950,745)	(497,529)	(442,739)	54,791	(11.6%)	

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01088 - Financial Services						
Income						
Other Revenues	(1,000)	(978)	(140)	838	(85.7%)	
Income Total	(1,000)	(978)	(140)	838	(85.7%)	
Expenditure						
Employee Costs	1,143,981	581,590	537,962	(43,618)	(7.5%)	
Internal Allocations	42,884	21,451	43,827	22,376	104.3%	
Internal Recovery	(1,396,125)	(837,037)	(848,915)	(11,878)	1.8%	
Materials and Contracts	141,100	30,352	82,853	32,331	106.5%	- \$20k valuation fees paid which relates to the previous financial year. To be adjusted in the next budget review. - Other variances individually immaterial
Other Employee Costs	8,880	4,380	4,546	186	3.6%	
Other Expenditure	60,500	252	37	(215)	(85.3%)	
Expenditure Total	1,086	978	140	(838)	(85.7%)	
01088 - Financial Services Total	0	0	0	0	0.0%	
01055 - Rec Centre / Beatty Park						
Income						
Contributions	(950)	(474)	(161)	293	(61.6%)	
Fees and Charges	(8,914,853)	(3,516,899)	(3,440,337)	87,562	(1.9%)	
Internal Allocations	(2,795,850)	(1,387,970)	(2,226,763)	(827,793)	58.2%	
Internal Recovery	2,795,950	1,387,970	1,818,175	420,205	30.1%	
Other Revenues	0	0	20	20	100.0%	
Reimbursements	(47,344)	(23,672)	(24,531)	(859)	3.6%	
Income Total	(7,822,247)	(3,541,045)	(3,881,617)	(340,572)	9.6%	
Expenditure						
Depreciation	1,286,772	643,398	575,124	(88,262)	(10.6%)	
Employee Costs	4,023,282	2,023,025	1,921,329	(111,706)	(5.5%)	
Internal Expenses	311,604	165,082	146,524	(18,558)	(11.2%)	
Internal Allocations	4,772,147	2,386,663	2,586,055	201,392	8.4%	
Internal Recovery	(4,408,200)	(2,217,272)	(2,411,862)	(194,390)	8.6%	
Materials and Contracts	1,417,870	793,828	592,460	(201,368)	(25.4%)	- \$55k timing variance on stock purchases for retail operations. - \$24k consultant fees not yet required. - \$18k timing variance on painting expenses for the Beatty Park Building - \$15k reactive maintenance for the Beatty Park Building not yet required. - \$25k timing variance on cleaning expenses for the Beatty Park Building - \$11k timing variance on furniture & equipment purchased for annual operations. - \$15k budget phasing variance on planned maintenance for the Beatty Park Building - \$15k budget phasing variance on fire appliance maintenance for the Beatty Park Building - Other variances are individually immaterial. - For a detailed breakdown of the different service lines, please refer to the Beatty Park report.
Other Employee Costs	34,847	17,976	17,488	(508)	(2.8%)	
Other Expenditure	234,863	114,223	103,691	(10,532)	(9.2%)	
Utilities	420,000	210,000	177,474	(32,526)	(15.5%)	Favourable variance on water and electricity expenses due to the delay in the opening of the new pool.
Expenditure Total	8,992,748	4,199,921	3,726,463	(436,488)	(10.8%)	
01055 - Rec Centre / Beatty Park Total	1,089,533	615,876	(161,154)	(777,038)	(126.2%)	
01078 - Marketing and Communication						
Expenditure						
Employee Costs	685,953	349,050	385,169	16,119	4.6%	
Internal Allocations	288,260	141,829	160,309	18,470	13.0%	
Materials and Contracts	354,500	132,281	88,950	(42,331)	(32.0%)	- \$14k timing variance on Town Centre Activation. - \$14k timing variance relating to advertising. - \$12k timing variance relating to Civic Functions. - Other variances are individually immaterial.
Other Employee Costs	3,000	2,200	177	(2,023)	(92.0%)	
Other Expenditure	110,200	50,102	38,954	(11,148)	(22.3%)	
Expenditure Total	1,392,632	675,472	654,559	(28,914)	(2.1%)	
01078 - Marketing and Communication Total	1,392,632	675,472	654,559	(28,914)	(2.1%)	
01075 - Art & Culture						
Expenditure						
Materials and Contracts	30,000	15,000	955	(14,045)	(93.6%)	
Expenditure Total	30,000	15,000	955	(14,045)	(93.6%)	
01075 - Art & Culture Total	30,000	15,000	955	(14,045)	(93.6%)	

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01088 - Community Partnership						
Income						
Fees and Charges	(500)	0	(227)	(227)	100.0%	
Grants and Subsidies	(40,735)	(5,364)	(4,280)	1,074	(20.0%)	
Income Total	(41,235)	(5,364)	(4,517)	847	(15.8%)	
Expenditure						
Employee Costs	482,257	245,194	191,749	(53,445)	(21.8%)	Favourable variance due to vacant positions that were in the process of being filled.
Internal Allocations	229,154	112,655	117,772	5,117	4.5%	
Materials and Contracts	283,300	156,654	104,911	(51,743)	(33.0%)	Timing variance of operating initiatives and programmes and events.
Other Employee Costs	5,391	3,204	1,881	(1,233)	(36.2%)	
Other Expenditure	115,000	57,498	6,459	(48,039)	(83.5%)	Timing variance relating to donations/sponsorships.
Expenditure Total	1,115,102	575,205	425,872	(149,333)	(26.8%)	
01088 - Community Partnership Total	1,073,877	569,841	421,355	(148,488)	(26.1%)	
01085 - Library Services						
Income						
Fees and Charges	(8,550)	(4,278)	(6,024)	(4,746)	110.8%	
Grants and Subsidies	(31,580)	(31,182)	(30,926)	266	(0.8%)	
Other Revenues	(2,000)	(1,002)	(3,580)	(2,578)	257.3%	
Income Total	(42,146)	(36,472)	(43,530)	(7,058)	19.4%	
Expenditure						
Employee Costs	851,127	432,379	406,135	(26,644)	(6.2%)	
Internal Allocations	425,141	209,054	241,882	32,828	15.7%	
Materials and Contracts	117,048	41,639	35,847	(5,992)	(14.4%)	
Other Employee Costs	8,100	4,650	374	(3,876)	(80.8%)	
Other Expenditure	14,100	7,656	233	(5,223)	(92.4%)	
Expenditure Total	1,415,516	686,578	684,271	(19,007)	(1.4%)	
01085 - Library Services Total	1,373,331	650,106	641,841	(17,985)	(2.6%)	
01090 - Senior and Disability services						
Income						
Fees and Charges	(4,000)	(1,988)	(1,990)	8	(0.4%)	
Grants and Subsidies	(2,000)	(1,002)	0	1,002	(100.0%)	
Income Total	(6,000)	(3,000)	(1,990)	1,010	(33.7%)	
Expenditure						
Materials and Contracts	35,500	17,760	22,715	4,955	27.9%	
Other Expenditure	5,000	2,502	12,907	10,405	415.9%	
Expenditure Total	40,500	20,262	35,622	15,360	75.8%	
01090 - Senior and Disability services Total	34,500	17,262	33,632	16,370	94.6%	
01086 - Loftus Community Centre						
Income						
Fees and Charges	(46,000)	(22,998)	(35,314)	(12,318)	53.6%	
Income Total	(46,000)	(22,998)	(35,314)	(12,318)	53.6%	
Expenditure						
Employee Costs	0	0	2,508	2,508	100.0%	
Materials and Contracts	12,050	6,330	4,467	(1,803)	(29.4%)	
Other Employee Costs	1,000	498	0	(498)	(100.0%)	
Other Expenditure	500	252	1,534	1,282	506.7%	
Utilities	22,500	11,290	3,108	(8,142)	(72.4%)	
Expenditure Total	36,550	18,330	11,617	(6,713)	(36.6%)	
01086 - Loftus Community Centre Total	(9,350)	(4,668)	(23,697)	(19,029)	407.6%	
01205 - Community Partnership Administration						
Expenditure						
Employee Costs	0	0	847	847	100.0%	
Expenditure Total	0	0	847	847	100.0%	
01205 - Community Partnership Administration Total	0	0	847	847	100.0%	
Community and Business Services Total	(32,736,774)	(34,793,354)	(35,916,137)	(1,116,784)	3.2%	
Infrastructure and Environment						
01135 - Director Infrastructure and Environment						
Expenditure						
Employee Costs	409,964	200,337	185,025	(23,212)	(11.2%)	Salary variance due to leave taken by employees.
Internal Allocations	14,221	7,141	12,889	5,748	80.5%	
Internal Recovery	(489,027)	(244,529)	(237,749)	6,780	(2.8%)	
Materials and Contracts	49,750	19,267	34,830	15,563	80.8%	
Other Employee Costs	14,592	9,724	4,987	(4,737)	(48.7%)	
Other Expenditure	500	60	18	(42)	(70.0%)	
Expenditure Total	0	0	0	0	0.0%	
01135 - Director Infrastructure and Environment Total	0	0	0	0	0.0%	

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01148 - Ranger Services/Administration						
Income						
Contributions	(7,850)	(1,400)	0	1,400	(100.0%)	
Fees and Charges	(2,500)	(501)	372	873	(174.3%)	
Income Total	(5,350)	(1,901)	372	3,273	(119.6%)	
Expenditure						
Employee Costs	2,796,988	1,421,734	1,158,046	(263,698)	(18.5%)	Vacant positions and delay in the hiring process has resulted in less than anticipated employee expenses.
Interest Expenses	1,901	900	900	0	0.0%	
Internal Allocations	1,218,403	599,085	707,105	108,020	18.9%	
Internal Recovery	(4,487,910)	(2,157,297)	(2,053,306)	153,361	(7.1%)	
Materials and Contracts	347,500	113,488	103,706	(9,783)	(8.6%)	
Other Employee Costs	42,093	13,591	16,721	3,130	45.1%	
Other Expenditure	85,500	10,399	14,086	3,687	38.5%	
Expenditure Total	4,370	1,901	(372)	(2,273)	(119.6%)	
01148 - Ranger Services/Administration Total	(930)	0	0	0	0.0%	
01145 - Animal Control / Dog Pound						
Income						
Fees and Charges	(87,150)	(48,231)	(52,142)	(3,911)	8.1%	
Other Revenues	0	0	(51)	(51)	100.0%	
Income Total	(87,150)	(48,231)	(52,193)	(3,962)	8.2%	
Expenditure						
Internal Allocations	270,793	129,879	120,647	(9,232)	(7.1%)	
Materials and Contracts	31,300	12,296	11,234	(1,062)	(8.6%)	
Other Expenditure	1,300	679	1,311	632	93.1%	
Expenditure Total	302,793	142,854	133,192	(9,692)	(8.6%)	
01145 - Animal Control / Dog Pound Total	215,643	94,623	80,999	(13,624)	(14.4%)	
01152 - Local Laws and Abandoned Vehicles						
Income						
Fees and Charges	(171,550)	(80,424)	(74,777)	9,647	(7.0%)	
Income Total	(171,550)	(80,424)	(74,777)	9,647	(7.0%)	
Expenditure						
Internal Allocations	810,581	389,638	387,385	(2,253)	(7.0%)	
Materials and Contracts	6,000	809	4,073	3,144	338.4%	
Other Expenditure	800	200	676	476	237.6%	
Expenditure Total	817,381	390,767	387,133	(23,634)	(8.6%)	
01152 - Local Laws and Abandoned Vehicles Total	645,831	310,343	292,356	(17,987)	(5.8%)	
01155 - Community and Safety						
Income						
Grants and Subsidies	(50,000)	(25,002)	0	25,002	(100.0%)	Timing variance in relation to grant income
Income Total	(50,000)	(25,002)	0	25,002	(100.0%)	
Expenditure						
Employee Costs	52,596	26,742	27,879	937	3.5%	
Internal Allocations	25,843	12,708	14,720	2,012	15.6%	
Materials and Contracts	82,550	26,294	4,224	(22,076)	(83.9%)	Timing variance in relation to invoicing for material and contracts purchases.
Other Employee Costs	360	180	0	(180)	(100.0%)	
Expenditure Total	161,349	65,824	46,823	(19,391)	(29.3%)	
01155 - Community and Safety Total	111,349	40,822	46,823	5,701	13.9%	
01168 - Infringement and Inspectorial Control						
Income						
Fees and Charges	(2,778,637)	(1,438,275)	(1,310,884)	127,381	(8.9%)	
Other Revenues	(200)	(16)	(227)	(211)	1,318.8%	
Income Total	(2,778,837)	(1,438,291)	(1,311,121)	127,170	(8.8%)	
Expenditure						
Depreciation	258,884	129,444	129,443	(1)	(0.0%)	
Internal Allocations	3,407,141	1,637,790	1,516,936	(120,844)	(7.4%)	
Materials and Contracts	622,000	540,016	561,722	16,706	3.1%	
Other Expenditure	196,500	68,637	73,829	(45,108)	(66.7%)	Timing on receipt of fine lodgement fees.
Expenditure Total	4,484,525	2,380,877	2,231,830	(149,247)	(8.3%)	
01168 - Infringement and Inspectorial Control Total	1,705,688	942,599	920,709	(22,077)	(2.3%)	

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01165 - Car Parks and Kerbside Parking						
Income						
Fees and Charges	(5,433,749)	(2,710,536)	(3,141,923)	(431,387)	15.9%	Higher than expected parking ticket revenue. To be adjusted in the next budget review.
Income Total	(5,433,749)	(2,710,536)	(3,141,923)	(431,387)	15.9%	
Expenditure						
Depreciation	362,640	181,300	180,330	(990)	(0.5%)	
Employee Costs	100,100	50,062	35,658	(14,424)	(28.8%)	
Materials and Contracts	493,822	231,676	160,560	(71,316)	(30.8%)	\$11k timing variance on rental property expenses for Balke St Car Park. - All other variances are individually immaterial.
Other Expenditure	450,115	224,801	200,634	(24,167)	(10.8%)	Lower than expected expenditure on equipment maintenance.
Utilities	0	0	9,999	9,999	100.0%	
Expenditure Total	1,376,877	688,079	587,181	(198,898)	(14.7%)	
01165 - Car Parks and Kerbside Parking Total	(4,057,072)	(2,022,487)	(2,554,742)	(532,295)	26.3%	
01176 - Engineering Design Services						
Income						
Contributions	(1,500)	(964)	(811)	53	(6.1%)	
Fees and Charges	(82,000)	(40,000)	(15,967)	24,033	(60.1%)	Timing variance on advertising income
Grants and Subsidies	(31,000)	0	775	775	100.0%	
Income Total	(114,500)	(40,964)	(16,003)	24,061	(60.8%)	
Expenditure						
Depreciation	121,844	60,822	61,447	625	1.0%	
Employee Costs	772,479	392,511	350,807	(32,704)	(8.3%)	
Internal Allocations	373,611	164,711	204,329	19,618	10.6%	
Materials and Contracts	384,500	192,240	163,433	(28,807)	(15.0%)	\$14k timing variance on street lighting maintenance. - \$10k timing variance on Travel Smart community programme - \$10k timing variance on professional fees for building condition survey. - \$214k higher than expected consulting fees. To be adjusted in next budget review. - Other variances are individually immaterial.
Other Employee Costs	30,855	19,340	30,602	72,662	264.4%	Agency costs incurred in relation to filling a vacant position. To be adjusted during next budget review.
Other Expenditure	15,500	7,500	5,671	(1,829)	(34.4%)	
Utilities	760,500	380,128	288,185	(21,941)	(24.2%)	Timing variance on electricity costs.
Expenditure Total	2,468,939	1,237,859	1,175,474	(63,276)	(5.0%)	
01176 - Engineering Design Services Total	2,353,539	1,196,906	1,159,471	(37,515)	(3.1%)	
01175 - City Buildings						
Income						
Contributions	(2,000)	(1,076)	(823)	253	(23.5%)	
Income Total	(2,000)	(1,076)	(823)	253	(23.5%)	
Expenditure						
Employee Costs	391,687	195,260	135,918	(59,342)	(30.4%)	Favourable variance due to the agency labour costs budget currently (30.4%) used to pay for the vacant position.
Internal Allocations	172,611	85,979	90,879	4,700	5.5%	
Materials and Contracts	20,000	10,002	16,064	8,082	80.8%	
Other Employee Costs	4,267	2,306	2,326	0	0.0%	
Expenditure Total	588,565	293,567	247,867	(48,598)	(15.9%)	
01175 - City Buildings Total	586,565	292,491	246,184	(46,397)	(15.8%)	
01182 - Roads and Public Works Admin						
Income						
Contributions	(36,000)	(21,114)	(15,609)	5,505	(26.1%)	
Fees and Charges	(21,500)	(7,672)	(8,344)	(873)	8.8%	
Other Revenues	(500)	0	0	0	0.0%	
Income Total	(58,000)	(28,786)	(23,953)	4,833	(14.6%)	
Expenditure						
Employee Costs	440,096	224,250	224,976	726	0.3%	
Internal Allocations	579,049	280,826	300,662	11,836	4.1%	
Materials and Contracts	53,450	19,461	34,676	15,215	78.2%	
Other Employee Costs	41,067	20,332	20,935	593	2.9%	
Other Expenditure	0	0	1,413	1,413	100.0%	
Expenditure Total	1,113,662	555,869	582,652	29,783	5.4%	
01182 - Roads and Public Works Admin Total	1,055,662	528,083	558,699	34,616	6.6%	

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01185 - Parks and Environmental Services						
Income						
Fees and Charges	(90,157)	(43,381)	(33,990)	9,389	(21.6%)	
Income Total	(90,157)	(43,381)	(33,990)	3,389	(21.6%)	
Expenditure						
Depreciation	994,392	497,198	520,056	22,860	4.6%	
Employee Costs	2,312,150	1,157,908	977,515	(180,423)	(15.6%)	Variance to be reallocated from Parks Services Administration in the following month.
Internal Allocations	344	192	192	0	0.0%	
Materials and Contracts	3,278,250	1,807,740	1,711,454	(229,288)	(11.7%)	- \$71k reactive maintenance costs for Hyde Park not yet required. - \$47k reactive maintenance costs for Brimley Road Reserve not yet required. - \$20k reactive maintenance costs for Street Trees not yet required. - \$18k reactive maintenance costs for verges not yet required. - \$20k saving variance on maintenance for Money Street Trees Surgery. - \$19k saving variance on planned maintenance for Lits Stadium. - \$20k reactive maintenance costs for Local Parks not yet required. - \$20k saving variance for amenity pruning costs. - \$14k saving variance for weed control. - \$13k saving variance on planned maintenance for Hyde Park. - \$11k favourable variance on reactive maintenance costs for Bank Reserve due to demolition. - \$11k saving variance on general maintenance for Oxford Street Reserve. - (\$10k) budget phasing variance on verge mowing. - (\$30k) budget phasing variance on maintenance on Biltarka Road Reserve. - (\$65k) budget phasing variance on planned maintenance for street trees. - Other variances are individually immaterial.
Expenditure Total	6,585,176	3,593,098	3,240,965	(93,091)	(9.8%)	
01185 - Parks and Environmental Services Total	6,495,019	3,549,685	3,206,873	(243,612)	(9.7%)	
01192 - Waste Services						
Income						
Contributions	(3,200)	(1,602)	(1,888)	(286)	17.9%	
Fees and Charges	(132,500)	(124,244)	(109,839)	14,306	(11.5%)	
Other Revenues	(1,000)	(492)	(30,606)	(30,108)	6,045.8%	Favourable variance relating to rebates and micro business annual charges. To be adjusted in the next budget review.
Income Total	(136,700)	(126,344)	(142,433)	(16,089)	12.3%	
Expenditure						
Depreciation	39,742	19,872	19,869	(3)	(0.0%)	
Employee Costs	2,006,376	1,013,088	1,101,392	88,304	8.8%	
Internal Expenses	83,839	0	0	0	0.0%	
Internal Allocations	1,096,854	546,955	575,418	29,463	5.2%	
Internal Recovery	(285,555)	(184,792)	(237,755)	(52,973)	28.7%	
Materials and Contracts	11,403,044	9,271,831	9,040,620	(187,209)	(2.0%)	
Other Employee Costs	49,973	25,000	22,570	(2,430)	(5.7%)	
Other Expenditure	923,500	501,750	502,728	(19,024)	(2.1%)	
Expenditure Total	15,222,823	11,569,854	11,426,482	(144,372)	(1.2%)	
01192 - Waste Services Total	15,095,923	11,443,510	11,284,049	(160,469)	(1.4%)	
01195 - Works Depot						
Income						
Contributions	(1,000)	(408)	(829)	(221)	54.2%	
Income Total	(1,000)	(408)	(829)	(221)	54.2%	
Expenditure						
Employee Costs	188,034	95,597	85,287	(10,310)	(10.8%)	
Internal Allocations	93,674	46,654	50,649	3,995	8.6%	
Internal Recovery	(293,196)	(148,095)	(143,900)	4,195	(2.8%)	
Materials and Contracts	6,000	3,000	2,079	(921)	(30.7%)	
Other Employee Costs	2,500	1,248	950	(298)	(23.9%)	
Other Expenditure	4,000	2,004	5,564	3,560	177.6%	
Expenditure Total	1,088	408	829	221	54.2%	
01195 - Works Depot Total	0	0	0	0	0.0%	
01209 - Plant Operating						
Expenditure						
Depreciation	1,125,890	562,848	456,330	(106,458)	(18.9%)	
Employee Costs	0	0	11,877	11,877	100.0%	
Internal Allocations	76,610	40,696	36,453	(4,243)	(10.4%)	
Internal Recovery	(1,045,425)	(502,711)	(489,143)	33,568	(8.4%)	
Materials and Contracts	631,000	337,998	350,175	(17,824)	(11.2%)	Favourable variance on fuel and repairs.
Expenditure Total	787,875	418,831	315,752	(103,089)	(24.6%)	
01209 - Plant Operating Total	787,875	418,831	315,752	(103,089)	(24.6%)	

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01215 - Public Works						
Expenditure						
Depreciation	4,223,876	2,111,882	2,133,374	21,382	1.0%	
Employee Costs	1,364,500	681,151	584,819	(87,132)	(14.3%)	- \$50k timing variance on street cleaning for shopping precincts and road sweeping. - (\$18k) timing variance on footpath maintenance. - Other variances are individually immaterial.
Internal Recovery	(787,740)	(383,898)	(137,507)	268,841	(64.3%)	
Materials and Contracts	1,319,335	565,112	515,122	(49,993)	(7.4%)	- \$14k timing variance on clearing for public litter bins. - Other variances are individually immaterial.
Expenditure Total	6,138,971	2,965,377	3,095,486	139,111	4.4%	
01215 - Public Works Total	6,138,971	2,965,377	3,095,486	139,111	4.4%	
01220 - Child Care and Play Groups						
Income						
Fees and Charges	(86,352)	(37,568)	(41,620)	(4,057)	10.8%	
Reimbursements	(25,980)	(9,276)	(6,561)	(3,055)	3.7%	
Income Total	(79,342)	(46,844)	(56,286)	(4,382)	9.5%	
Expenditure						
Depreciation	87,636	43,818	43,865	147	0.3%	
Internal Allocations	4,456	2,238	2,238	30	1.4%	
Materials and Contracts	40,075	35,013	4,019	(30,994)	(88.5%)	\$30k timing variance for maintenance costs for North Perth Playgroup.
Utilities	9,450	4,722	4,457	(265)	(5.6%)	
Expenditure Total	141,589	85,789	54,879	(31,082)	(36.2%)	
01220 - Child Care and Play Groups Total	62,227	38,917	4,473	(38,444)	(88.8%)	
01225 - Stadium and Ovals						
Income						
Fees and Charges	(45,798)	(35,464)	(36,913)	(1,448)	4.1%	
Reimbursements	(145,988)	(73,494)	(72,836)	658	(0.9%)	
Income Total	(193,786)	(108,958)	(109,749)	(791)	0.7%	
Expenditure						
Depreciation	2,390,735	1,195,388	214,521	(989,847)	(82.1%)	
Employee Costs	0	0	2,388	2,388	100.0%	
Internal Allocations	14,343	7,096	7,170	114	1.6%	
Materials and Contracts	258,500	165,495	87,875	(87,625)	(52.6%)	- \$103k timing variance on maintenance works for the Leis Soccer Stadium. - \$15k timing variance on turf maintenance for the Leederville common area.
Other Expenditure	12,813	0	9,195	9,195	100.0%	
Utilities	67,800	33,900	36,571	5,671	16.7%	
Expenditure Total	2,744,192	1,421,819	368,720	(1,061,099)	(74.6%)	
01225 - Stadium and Ovals Total	2,550,406	1,312,861	258,971	(1,061,899)	(80.9%)	
01230 - Public Halls						
Income						
Fees and Charges	(141,816)	(87,381)	(102,861)	(35,800)	52.8%	- \$11k favourable variance on fee income for the North Perth Town Hall. - \$27k favourable variance on fee income for the Mount Hawthorn Community Centre.
Reimbursements	(3,281)	(249)	(866)	(617)	247.6%	
Income Total	(145,109)	(87,630)	(103,727)	(36,217)	53.6%	
Expenditure						
Depreciation	240,384	120,192	106,559	(11,833)	(9.7%)	
Employee Costs	1,000	0	1,190	1,190	100.0%	
Internal Allocations	7,307	3,430	3,854	224	6.5%	
Materials and Contracts	125,050	61,648	114,860	53,211	86.3%	- \$10k unfavourable variance on maintenance costs for Royal Park Hall. - \$37k additional cleaning maintenance required for Mount Hawthorn Community Centre. To be adjusted in the next budget review. - \$15k additional cleaning maintenance required for North Perth Town Hall.
Other Expenditure	583	0	1,593	1,593	100.0%	
Utilities	27,150	13,572	15,743	4,171	45.5%	
Expenditure Total	401,474	198,843	249,599	59,756	29.5%	
01230 - Public Halls Total	256,275	131,233	145,772	14,529	11.1%	

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01235 - Community and Welfare Centre						
Income						
Fees and Charges	(30,295)	(15,806)	(17,570)	(1,764)	10.8%	
Reimbursements	(16,916)	(4,776)	(12,949)	(7,273)	152.3%	
Income Total	(47,211)	(20,582)	(30,519)	(8,937)	43.7%	
Expenditure						
Depreciation	172,234	86,112	96,283	10,171	11.8%	
Employee Costs	0	0	649	649	100.0%	
Internal Allocations	7,806	4,008	3,906	(102)	(2.5%)	
Materials and Contracts	27,650	13,827	15,479	1,652	11.9%	
Other Expenditure	0	0	1,209	1,209	100.0%	
Utilities	9,620	4,810	4,464	(346)	(7.2%)	
Expenditure Total	217,300	108,757	121,990	13,233	12.2%	
01235 - Community and Welfare Centre Total	169,986	88,175	92,421	4,248	4.8%	
01240 - Sporting Clubs Buildings						
Income						
Fees and Charges	(65,235)	(32,653)	(36,349)	(3,696)	11.3%	
Reimbursements	(79,753)	(27,937)	(50,679)	(22,142)	79.3%	All variances are individually immaterial.
Income Total	(144,988)	(60,590)	(87,028)	(25,038)	42.6%	
Expenditure						
Depreciation	657,024	328,512	381,340	52,828	16.1%	
Employee Costs	0	0	278	278	100.0%	
Internal Allocations	33,278	16,436	16,644	208	1.3%	
Materials and Contracts	74,600	37,655	42,869	4,414	11.7%	
Other Expenditure	0	0	2,061	2,061	100.0%	
Utilities	75,740	37,884	38,046	162	0.4%	
Expenditure Total	840,642	420,487	480,438	59,951	14.3%	
01240 - Sporting Clubs Buildings Total	695,654	359,897	394,410	34,513	9.5%	
01245 - Reserves Pavilions and Facilities						
Income						
Fees and Charges	(17,510)	(8,754)	(14,150)	(5,396)	61.6%	
Reimbursements	(3,086)	(947)	(1,785)	(838)	88.5%	
Income Total	(20,596)	(9,701)	(15,935)	(5,234)	64.3%	
Expenditure						
Depreciation	231,228	115,614	86,675	(28,941)	(25.0%)	
Employee Costs	0	0	603	603	100.0%	
Internal Allocations	6,834	3,273	3,414	141	4.3%	
Materials and Contracts	410,701	259,845	267,289	7,444	2.9%	
Other Expenditure	0	0	5,088	5,088	100.0%	
Utilities	45,490	22,746	26,833	4,087	26.8%	
Expenditure Total	694,253	401,478	391,960	(9,578)	(2.4%)	
01245 - Reserves Pavilions and Facilities Total	673,657	391,777	375,965	(15,812)	(4.0%)	
01250 - Health Clinics						
Income						
Fees and Charges	(26,820)	(18,528)	(19,170)	(642)	3.5%	
Reimbursements	(2,302)	(726)	(2,445)	(1,719)	236.8%	
Income Total	(29,122)	(19,254)	(21,615)	(2,361)	12.3%	
Expenditure						
Depreciation	54,432	27,216	26,041	(1,175)	(4.3%)	
Employee Costs	0	0	1,103	1,103	100.0%	
Internal Allocations	2,136	1,039	1,068	29	2.8%	
Materials and Contracts	80,500	70,255	11,008	(59,247)	(84.3%)	550k timing variance on maintenance costs for North Perth Dental Clinic.
Other Expenditure	1,895	0	2,389	2,389	100.0%	
Utilities	6,300	3,190	5,247	2,057	66.6%	
Expenditure Total	145,263	101,699	46,656	(54,804)	(53.9%)	
01250 - Health Clinics Total	116,141	82,445	25,041	(57,145)	(69.4%)	

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01255 - Road Reserves						
Expenditure						
Employee Costs	97,200	48,564	22,186	(26,378)	(54.3%)	- \$22k reactive maintenance costs not yet required for Road Reserves. - Other variances are individually immaterial.
Materials and Contracts	37,950	20,802	24,001	3,099	14.8%	
Utilities	0	0	3,777	3,777	100.0%	
Expenditure Total	135,150	69,466	49,964	(19,522)	(28.1%)	
01255 - Road Reserves Total	135,150	69,466	49,964	(19,522)	(28.1%)	
01265 - Operational Buildings						
Income						
Contributions	(70,608)	(25,304)	(25,288)	16	(0.0%)	
Fees and Charges	(917,590)	(451,462)	(464,244)	(12,782)	2.8%	
Reimbursements	(535,824)	(267,596)	(230,521)	(230,521)	(43.0%)	- \$230k timing variance on variable outgoings recouped - Other variances individually immaterial.
Income Total	(1,524,022)	(754,762)	(730,653)	24,709	(3.3%)	
Expenditure						
Depreciation	1,629,400	784,700	714,595	(50,105)	(8.6%)	
Employee Costs	7,000	3,502	23,074	19,572	588.9%	
Interest Expense	115,870	61,320	52,226	(9,094)	(14.8%)	
Internal Allocations	59,329	29,267	29,622	355	1.2%	
Internal Recovery	(293,194)	(148,327)	(455,712)	(309,385)	211.4%	
Materials and Contracts	524,504	256,517	254,409	(2,108)	(0.8%)	
Other Expenditure	587,867	0	201,718	201,718	100.0%	Budget phasing variance to be adjusted in the next budget review.
Utilities	131,300	65,648	54,122	(11,524)	(17.6%)	
Expenditure Total	2,961,976	1,634,629	874,894	(1,089,971)	(36.8%)	
01265 - Operational Buildings Total	1,137,954	270,863	144,861	(135,862)	(48.5%)	
01270 - Depot Buildings						
Expenditure						
Depreciation	183,564	91,782	90,392	(1,390)	(1.5%)	
Employee Costs	0	0	3,547	3,547	100.0%	
Internal Allocations	7,517	3,712	3,756	44	1.2%	
Internal Recovery	(294,736)	(165,309)	(191,335)	(28,028)	(16.7%)	
Materials and Contracts	48,500	28,640	52,647	24,007	83.8%	Higher than expected building and maintenance works required.
Other Expenditure	27,177	27,177	26,757	(420)	(1.5%)	
Utilities	28,000	13,968	11,236	(2,732)	(19.7%)	
Expenditure Total	0	0	0	0	0.0%	
01270 - Depot Buildings Total	0	0	0	0	0.0%	
01275 - Parks Services Administration						
Income						
Contributions	(2,800)	(1,400)	(1,404)	(4)	0.3%	
Income Total	(2,800)	(1,400)	(1,404)	(4)	0.3%	
Expenditure						
Depreciation	108,655	54,330	62,970	8,640	15.9%	
Employee Costs	1,329,035	679,111	813,376	138,465	20.5%	- \$35k variance relates to worker's compensation payments that is pending reimbursement. - Other variances will be reallocated to labour costs the following month.
Internal Allocations	1,414,679	705,378	742,317	36,939	5.2%	
Internal Recovery	(1,286,743)	(652,386)	(550,567)	(131,779)	(19.3%)	
Materials and Contracts	70,500	28,248	6,810	(21,438)	(75.9%)	- \$10k timing variance on consultants fees - Other variances are individually immaterial.
Other Employee Costs	79,233	40,594	26,782	(13,812)	(34.0%)	
Other Expenditure	19,000	9,498	7,670	(1,828)	(19.2%)	
Expenditure Total	1,634,350	819,793	1,106,538	(293,745)	(34.2%)	
01275 - Parks Services Administration Total	1,631,550	818,393	1,099,741	(293,741)	(34.3%)	

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01288 - Recoverable Works						
Income						
Reimbursements	(32,660)	(16,330)	(26,823)	(12,493)	76.5%	
Income Total	(32,660)	(16,330)	(26,823)	(12,493)	76.5%	
Expenditure						
Employee Costs	12,655	6,330	2,910	(3,420)	(54.0%)	
Materials and Contracts	20,000	10,000	5,506	(4,494)	(44.9%)	
Expenditure Total	32,655	16,330	8,416	(7,914)	(48.9%)	
01288 - Recoverable Works Total	(5)	0	(26,407)	(26,407)	100.0%	
Infrastructure and Environment Total	38,544,520	23,330,563	21,212,807	(2,118,961)	(9.1%)	
Strategy and Development						
01016 - Corporate Strategy and Governance						
Income						
Other Revenues	(200)	(50)	(300)	(150)	300.0%	
Income Total	(200)	(50)	(200)	(150)	300.0%	
Expenditure						
Employee Costs	495,279	251,334	222,019	(29,315)	(11.9%)	Favourable variance due to vacant positions that were in the process of being filled.
Internal Allocations	250,625	123,645	137,043	(13,368)	10.8%	
Materials and Contracts	186,450	77,878	27,849	(50,029)	(64.2%)	- \$17k consultants fees not yet required. - \$13k audit fees not yet required. - \$10k legal fees not yet required. - Other variances individually immaterial.
Other Employee Costs	3,000	2,000	0	(2,000)	(100.0%)	
Other Expenditure	1,750	1,068	204	(864)	(80.9%)	
Expenditure Total	937,104	456,525	387,115	(89,419)	(15.2%)	
01016 - Corporate Strategy and Governance Total	936,904	456,475	386,915	(89,599)	(15.2%)	
01105 - Director Strategy and Development						
Expenditure						
Employee Costs	322,678	163,961	148,719	(15,242)	(9.3%)	
Internal Allocations	7,361	3,700	7,666	3,866	104.6%	
Internal Recovery	(333,839)	(168,964)	(157,314)	11,650	(8.9%)	
Materials and Contracts	1,150	241	897	656	272.2%	
Other Employee Costs	2,300	871	132	(739)	(84.8%)	
Other Expenditure	250	191	1	(190)	(99.6%)	
Expenditure Total	0	0	1	1	100.0%	
01105 - Director Strategy and Development Total	0	0	1	1	100.0%	
01112 - Development and Design						
Income						
Contributions	(1,300)	(648)	(60,365)	(59,747)	9,220.2%	\$90k received as part of the percentage for public art contributions. Budget to be adjusted in the next budget review.
Fees and Charges	(318,840)	(172,074)	(249,774)	(77,700)	45.2%	- \$68k budget phasing variance on development application fees. - Other variances individually immaterial.
Income Total	(346,140)	(172,722)	(310,169)	(137,447)	79.6%	
Expenditure						
Employee Costs	1,137,215	578,101	555,012	(23,089)	(4.0%)	
Internal Allocations	937,888	264,902	280,543	15,641	5.9%	
Materials and Contracts	148,350	74,670	30,450	(44,220)	(59.2%)	- \$41k legal and consultant fees not yet required. - Other variances are individually immaterial.
Other Employee Costs	26,510	9,402	10,268	896	9.2%	
Other Expenditure	32,600	16,300	25,403	10,103	66.0%	
Expenditure Total	1,883,372	942,375	961,676	(48,699)	(4.3%)	
01112 - Development and Design Total	1,541,232	769,653	591,567	(178,148)	(23.1%)	
01115 - Health Admin and Food Control						
Income						
Contributions	(3,300)	(2,294)	(620)	(1,625)	(72.5%)	
Fees and Charges	(302,320)	(265,168)	(318,785)	(33,597)	11.8%	- \$20k favourable variance for food premise licence fees. - Other variances are individually immaterial.
Other Revenues	(1,000)	(498)	0	498	(100.0%)	
Income Total	(306,620)	(267,959)	(319,385)	(31,444)	10.9%	
Expenditure						
Employee Costs	990,232	503,403	457,497	(45,906)	(5.1%)	
Internal Allocations	443,002	217,396	247,435	29,439	13.5%	
Materials and Contracts	99,337	49,046	16,488	(32,558)	(66.4%)	- \$13k timing variance on public health plan programmes. - Other variances are individually immaterial.
Other Employee Costs	21,643	9,242	3,896	(5,644)	(61.1%)	
Other Expenditure	11,750	5,874	2,588	(3,286)	(55.9%)	
Expenditure Total	1,565,964	785,561	727,866	(57,955)	(7.4%)	
01115 - Health Admin and Food Control Total	1,259,144	497,611	408,212	(89,399)	(18.0%)	

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

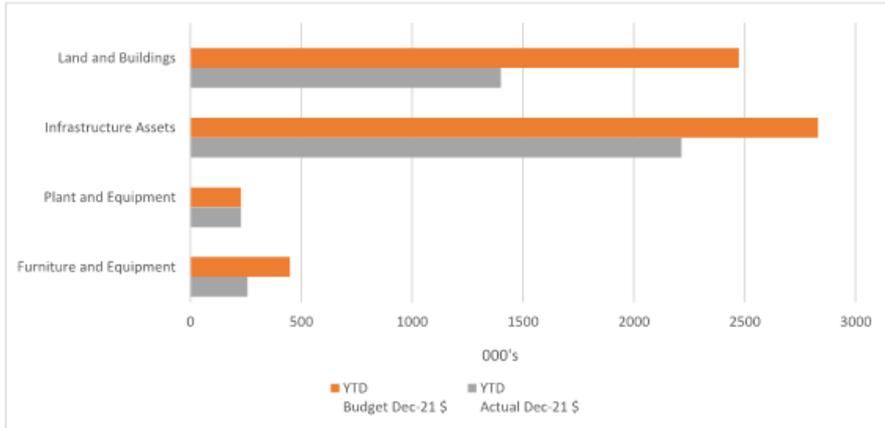


	Revised Budget 2021/22	YTD Budget 31/12/2021	YTD Actual 31/12/2021	YTD Variance	% Variance	Variance Commentary
01120 - Compliance Services						
Income						
Contributions	(2,000)	(1,055)	(1,250)	(204)	19.3%	
Fees and Charges	(16,000)	(11,500)	9,933	21,433	(106.4%)	\$324 credit note applied to reverse out previous year intobgements as per Perth Magistrate Court
Income Total	(18,000)	(12,555)	8,683	21,229	(169.1%)	
Expenditure						
Employee Costs	462,038	234,914	224,831	(10,083)	(4.3%)	
Internal Allocations	227,983	112,198	125,861	13,675	12.2%	
Materials and Contracts	55,100	27,552	10,525	(17,017)	(81.8%)	
Other Employee Costs	12,340	5,014	5,166	152	3.0%	
Other Expenditure	2,000	896	135	(861)	(86.4%)	
Expenditure Total	759,441	380,662	366,528	(14,134)	(3.7%)	
01120 - Compliance Services Total	731,441	368,107	375,262	7,095	1.9%	
01125 - Building Control and License						
Income						
Contributions	(1,800)	(800)	(87)	703	(87.9%)	
Fees and Charges	(253,550)	(128,298)	(119,796)	8,470	(5.1%)	
Other Revenues	(7,750)	(2,624)	(1,813)	812	(20.9%)	
Income Total	(263,100)	(129,698)	(121,706)	7,985	(6.2%)	
Expenditure						
Employee Costs	380,511	193,496	176,221	(17,235)	(8.9%)	
Internal Allocations	180,169	88,652	100,141	11,489	13.0%	
Materials and Contracts	8,000	4,008	5,500	1,492	37.2%	
Other Employee Costs	26,388	13,668	5,277	(8,391)	(81.4%)	
Other Expenditure	500	252	1	(251)	(99.8%)	
Expenditure Total	595,568	300,036	287,140	(12,896)	(4.3%)	
01125 - Building Control and License Total	332,468	170,346	165,434	(4,911)	(2.9%)	
01130 - Policy and Place Services						
Income						
Contributions	(1,600)	(798)	(130)	662	(83.0%)	
Fees and Charges	(3,520)	0	(3,647)	(3,647)	100.0%	
Income Total	(5,120)	(798)	(3,768)	(2,985)	374.1%	
Expenditure						
Employee Costs	1,693,730	810,090	741,809	(68,281)	(8.4%)	
Internal Allocations	640,889	315,359	356,086	40,736	12.9%	
Materials and Contracts	1,218,471	504,810	125,043	(999,567)	(76.2%)	Timing variance of works relating operating initiatives and programmes.
Other Employee Costs	13,185	7,362	4,757	(2,635)	(35.6%)	
Other Expenditure	30,000	15,000	16,732	4,232	28.2%	
Expenditure Total	3,496,285	1,672,451	1,244,936	(425,515)	(25.4%)	
01130 - Policy and Place Services Total	3,491,160	1,671,693	1,243,168	(428,098)	(25.6%)	
Strategy and Development Total	8,294,349	3,933,845	3,176,424	(757,421)	(19.4%)	
Total	15,197,596	(8,963,388)	(10,965,172)	(4,001,894)	57.5%	

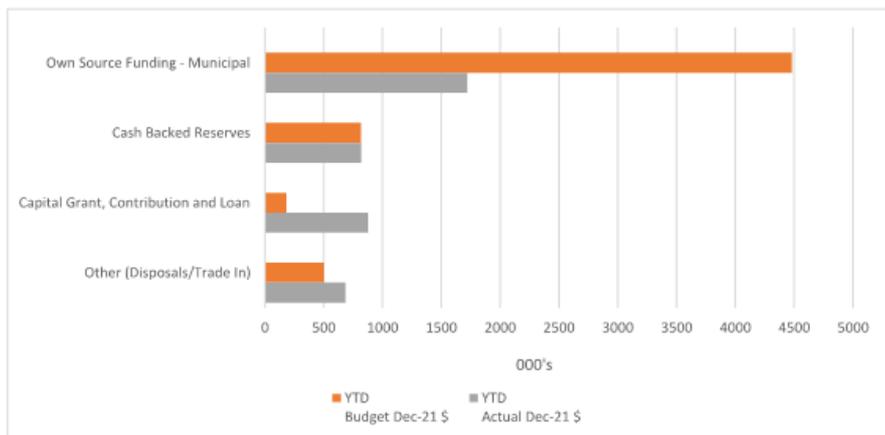
CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 31 DECEMBER 2021



CAPITAL EXPENDITURE	Revised Budget 2021/22	YTD Budget Dec-21	YTD Actual Dec-21	YTD Variance	Variance
	\$	\$	\$	\$	%
Land and Buildings	9,424,387	2,473,692	1,399,943	(1,073,749)	(43.4%)
Infrastructure Assets	7,935,745	2,831,291	2,215,122	(616,169)	(21.8%)
Plant and Equipment	3,036,056	227,500	228,240	740	0.3%
Furniture and Equipment	2,080,825	448,942	257,892	(191,050)	(42.6%)
Total	22,477,013	5,981,425	4,101,196	(1,880,229)	-31%



FUNDING	Revised Budget 2021/22	YTD Budget Dec-21	YTD Actual Dec-21	YTD Variance	Variance
	\$	\$	\$	\$	%
Own Source Funding - Municipal	9,992,589	4,479,811	1,720,451	(2,759,360)	(61.6%)
Cash Backed Reserves	3,808,207	815,934	818,241	2,307	0.3%
Capital Grant, Contribution and Loan	7,373,384	182,847	878,444	695,597	380.4%
Other (Disposals/Trade In)	1,302,833	502,833	684,060	181,227	36.0%
Total	22,477,013	5,981,425	4,101,196	(1,880,229)	-31%



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

Description	Revised Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
LAND & BUILDING ASSETS							
ADMIN CENTRE							
Air Conditioning & HVAC Renewal - Admin Building HVAC	507,837	152,381	101,249	(51,133)	(34%)	950	Works in progress, to be completed by May 22.
BEATTY PARK LEISURE CENTRE							
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	1,034,391	1,034,391	814,231	(220,160)	(21%)	231,209	Works in progress.
Beatty Park Leisure Centre – Concourse Tiling	99,738	99,738	90,325	(9,413)	(9%)	0	Works Complete.
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand	450,000	210,000	0	(210,000)	(100%)	0	Contract to be awarded, works to commence Feb 22.
Beatty Park Leisure Centre – Electrical Infrastructure Renewal	300,000	300,000	0	(300,000)	(100%)	0	Works at planning stage.
LIBRARY							
Upgrade Library counter to enhance customer service delivery	48,500	0	0	0	0%	0	To commence in Apr 22.
VINCENT COMMUNITY CENTRE							
Vincent Community Centre – Air Conditioning & HVAC Renewal	60,000	60,000	40,000	(20,000)	(33%)	0	Job is completed, remaining funds reallocated to BPLC Infrastructure renewal during budget review.
DEPARTMENT OF SPORTS AND RECREATION							
DLGSC LED lighting upgrade/renewal	225,000	0	0	0	0%	4,950	Works at planning stage.
DLGSC Air Conditioning & HVAC Renewal	250,000	5,000	6,450	1,450	29%	1,000	Works in progress.
DLGSC renewal/upgrade-Lease obligation	80,000	80,000	0	(80,000)	(100%)	79,261	Works at planning stage.

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

Description	Revised Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
MISCELLANEOUS							
Infrastructure Works - Litis Stadium	3,000,000	10,000	6,545	(3,455)	(35%)	13,728	Planning phase, major works will commence in FY22-23.
413 Bulwer Street, West Perth - Replacement of shed (Volleyball WA)	50,000	10,000	0	(10,000)	(100%)	32,530	Works to be scheduled.
Works Depot - Non fixed assets renewals	95,000	0	0	0	0%	9,985	Works to be scheduled.
Lease Property Non Scheduled Renewal	50,000	0	0	0	0%	0	Based on request from leasee.
99 Loftus Street, Leederville - Loftus Child Health leasing requirements	20,000	20,000	17,983	(2,018)	(10%)	0	Works commenced, to be completed by Jan 22.
Loftus Recreation Centre, 99 Loftus Street, Leederville - ventilation installation	20,000	20,000	15,360	(4,640)	(23%)	0	Works completed.
North Perth Main Town Hall - Kitchen and toilet renewal	180,000	10,000	0	(10,000)	(100%)	13,000	Design phase.
North Perth Lesser Town Hall - Kitchen and toilet renewal	120,000	0	0	0	0%	0	Design phase.
Library Renewals	80,000	0	0	0	0%	0	Project on hold, further planning required.
Menzies Park Pavilion & Ablutions	330,000	1,000	797	(203)	(20%)	9,790	Design Phase, to commence in March 22.
Miscellaneous Assets Renewal (City Buildings)	116,114	70,000	64,635	(5,365)	(8%)	65,198	Based on request, ongoing till June 22.
Aircon & HVAC Miscellaneous Renewals all properties	50,000	20,000	18,913	(1,087)	(5%)	22,269	Based on request, ongoing till June 22.
Water and Energy Efficiency Initiatives	75,000	25,000	23,057	(1,943)	(8%)	16,640	Ongoing project, to be completed by June 22.
Hyde Park West	220,000	10,000	7,019	(2,981)	(30%)	5,050	Works in progress, to be completed after Hyde park fair.
Leederville Tennis Club - fencing upgrade	75,000	0	0	0	0%	0	Design phase.
Leederville Oval Stadium - Light posts renewal	1,100,000	0	0	0	0%	0	Major works to be done in next FY.
Forrest Park Croquet Club	49,314	0	0	0	0%	0	Works scheduled to be completed by Jan 22.
Solar Photovoltaic Panel System Installation - Mt Hawthorn Community Centre	8,732	8,732	500	(8,232)	(94%)	8,395	Works in progress, purchase order raised, to be completed by Jan 22.
Solar Photovoltaic Panel System Installation - Vincent Community Centre	20,150	20,150	1,000	(19,150)	(95%)	14,221	Works to commence in Feb - Mar 22.
Solar Photovoltaic Panel System Installation - Britannia Reserve Pavilion	8,900	8,900	0	(8,900)	(100%)	0	Works to commence in Feb - Mar 22.
Roofing Renewal-Loton Park Tennis Club Room	178,400	178,400	191,880	13,480	8%	0	Works completed.
Leederville Oval Stadium - Electrical renewal - 3 boards	298,088	120,000	0	(120,000)	(100%)	119,953	Works in progress, purchase order raised, to be completed by Feb 22.
Air Conditioning & HVAC Renewal - Belgravia Leisure Centre	44,223	0	0	0	0%	0	Works at planning stage.
North Perth Bowling Club	80,000	0	0	0	0%	0	Project on hold, further funding required.
East Perth Football Club Function Room Carpet	30,000	0	0	0	0%	0	Works at planning stage.
Margaret Kindergarten - Toilet Upgrade	70,000	0	0	0	0%	0	Works at planning stage.
FOR LAND & BUILDING ASSETS	9,424,387	2,473,692	1,399,943	(1,073,749)	(43%)	648,129	

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

Description	Revised Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
INFRASTRUCTURE ASSETS							
LOCAL ROADS PROGRAM							
Lake Street - Bulwer Street to Brisbane Street	110,307	70,000	67,155	(2,845)	(4%)	2,164	Works in progress.
Lake Street - Stuart Street to Newcastle Street	116,615	116,615	66,113	(50,502)	(43%)	4,020	Works in progress.
Glyde Street - Coogee Street to Matlock Street	45,562	25,000	36,010	11,010	44%	117	Works completed, awaiting final invoice.
Richmond Street - Scott Street to Oxford Street	62,141	0	500	500	100%	3,710	Works to be Scheduled, to be completed by Mar 22.
Eton Street - Gill Street to Ellesmere Street	132,596	50,000	47,848	(2,152)	(4%)	60,782	Works in progress, to be completed by Mar 22.
Grosvenor Road - Ethel Street to Fitzgerald Street	73,279	0	500	500	100%	6,470	Works to be Scheduled, to be completed by Mar 22.
Lawley Street - Fitzgerald Street to R.O.W	21,734	0	500	500	100%	17,017	Works to be Scheduled, to be completed by Mar 22.
Richmond Street - Leicester Street to Cul-de-sac	37,429	20,000	19,616	(384)	(2%)	20,105	Works to be scheduled, to commence in Jan 22.
Britannia Road - Federation Street to Kalgoorlie Street	96,305	40,000	29,643	(10,357)	(26%)	56,117	Timing Variance, to be completed by Mar 22
Bouverie Place - Oxford St to Cul de Sac	86,953	15,000	11,942	(3,058)	(20%)	21,133	Works in progress.
Ashby Street - East Street to Egina Street	100,341	45,000	30,503	(14,497)	(32%)	2,680	Works in progress, purchase order raised. To be completed by Mar 22
Ashby Street - Kalgoorlie Street to Egina Street	105,907	40,000	38,222	(1,778)	(4%)	520	Works in progress, purchase order raised. To be completed by Mar 22
Ashby Street - Kalgoorlie Street to The Boulevarde	53,984	30,000	13,864	(16,136)	(54%)	0	Works in progress, purchase order raised. To be completed by Mar 22
Ashby Street - Flinders Street to Coogee Street	53,984	30,000	16,206	(13,794)	(46%)	1,200	Works in progress, purchase order raised. To be completed by Mar 22
Thompson Street - Barnet Street to Loftus Street	2,500	0	500	500	100%	0	Works to be Scheduled. To be completed by Mar 22.
The Boulevarde, Larnie Street to Hawthorn Street.	145,000	0	0	0	0%	12,110	Works to be Scheduled, to be completed by Jun 22.
Raglan Road, Norfolk Street to Hyde Street.	90,000	0	0	0	0%	0	Works to be Scheduled, to be completed by Jun 22.
Grosvenor Road, Ethel Street to Norfolk Street.	90,000	0	0	0	0%	9,084	Works to be Scheduled, to be completed by Jun 22.
Cleaver Street, Vincent Street to Carr Street (under Roads)	15,000	0	0	0	0%	0	Works to be Scheduled, to be completed by Mar 22.
Egina Street - Berryman Street to Anzac Road	5,000	0	0	0	0%	0	Works to be Scheduled. To be completed by Mar 22.
Egina Street - Tasman Street to Berryman Street	5,000	0	500	500	100%	500	Works to be Scheduled. To be completed by Mar 22.
Minor Traffic Management Improvements Program	85,310	40,000	27,622	(12,378)	(31%)	5,446	On going project based on council request.
Chelmsford Road to Raglan Road	1,370	1,370	1,368	(2)	(0%)	0	Works completed.
ROAD TO RECOVERY							
Tennyson Street - Loftus Street to Shakespeare Street	200,377	0	500	500	100%	0	Works in progress, to be completed by Mar 22.
Brisbane Tce - Lake St to Brisbane Place	33,363	33,363	26,348	(7,015)	(21%)	0	Works completed.
Ellesmere Street - Shakespeare St to London St	90,170	35,000	11,619	(23,381)	(67%)	1,240	Works in progress, purchase order raised. To be completed by Mar 22
TRAFFIC MANAGEMENT							
Alma/Claverton Local Area Traffic Management	48,955	48,955	0	(48,955)	(100%)	0	Further report going to OMC Mar 22.
Harold and Lord St Intersection	22,850	22,850	0	(22,850)	(100%)	0	Design Phase, to be completed by June 22.
Mini Roundabouts	12,605	12,605	10,334	(2,271)	(18%)	3,798	Works in progress, to be completed by Feb 22.
BLACK SPOT PROGRAM							
Grosvenor Road - Install half seagull islands on Grosvenor Rd to ban through and right turn m	100,000	0	0	0	0%	0	Works at planning stage, to be completed by Mar 22.
Leederville Parade - Vincent Street to Loftus Street	200,000	15,000	14,939	(62)	(0%)	0	Works in design stage, pending futher discussion with main roads.
Intersection of Bulwer and Stirling St, Perth	95,960	95,960	21,193	(74,767)	(78%)	13,366	Works commenced in late Nov 21, to be completed by Feb 22.
Intersection of Green, Tyler & Merredin St, Mt Hawthorn/Joondanna	26,380	26,380	1,200	(25,180)	(95%)	1,700	Works in design phase, pending discussion with City of Stirling.
Intersection of Loftus and Vincent Streets, West Perth/Leederville	245,270	245,270	237,399	(7,871)	(3%)	20,824	Works completed, awaiting final invoice.

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

Description	Revised Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
STREETSCAPE IMPROVEMENTS							
Streetscape Improvements Program	35,000	0	0	0	0%	0	Budget to be reallocated as part of mid-year budget review.
Streetscape Improvements-Angove St and Fitzgerald St	10,000	10,000	8,420	(1,580)	(16%)	0	Works in progress.
North Perth Public Open Space	3,500	3,500	0	(3,500)	(100%)	0	Works at planning stage.
ROADWORKS - REHABILITATION (MRRG PROGRAM)							
Oxford Street - Leederville Parade to Vincent Street	118,376	118,376	167,506	49,130	42%	1,010	Scope increased, transfer \$35k from Streetscape Improvement program during MYBR.
Loftus Street - North bound lanes Vincent Street to Bourke Street	157,528	157,528	166,757	9,229	6%	0	Increased cost due to weather interruption.
Loftus Street - South bound lanes Vincent Street to Bourke Street	149,145	149,145	146,859	(2,286)	(2%)	600	Increased cost due to weather interruption.
Bourke Street - Charles Street to Loftus Street	173,745	0	0	0	0%	0	Works in planning stage, to be completed by Mar 22.
Carr Street - Fitzgerald Street to Charles Street	110,518	110,518	121,766	11,248	10%	0	Works completed, to be adjusted during MYBR.
Fitzgerald Street - Central lanes Burt Street to Walcott Street	211,842	211,842	260,554	48,712	23%	0	Works completed, to be adjusted during MYBR.
Walcott Street - North-west bound lanes William Street to Beaufort Street	162,281	162,281	168,806	6,525	4%	1,700	Works completed, to be adjusted during MYBR.
Newcastle Street - Eastbound lane Money Street to Beaufort Street	77,271	77,271	92,075	14,804	19%	1,700	Works completed, to be adjusted during MYBR.
RIGHTS OF WAY							
Annual review based upon the most recent condition assessment survey	107,290	107,290	110,678	3,388	3%	0	Works completed.
Laneway Lighting Program	20,000	0	0	0	0%	0	Works at planning stage.
SLAB FOOTPATH PROGRAMME							
Footpath Upgrade and Renewal Program	30,789	30,789	32,436	1,647	5%	2,635	Works commenced, to be completed by Mar 22.
Through to Macedonia Place	32,979	32,979	0	(32,979)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Car Park Entrance to Stirling Street	18,192	18,192	0	(18,192)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Matlock Street to Egina Street	54,172	54,172	0	(54,172)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Charles Street to Walcott Street	29,173	29,173	0	(29,173)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Haynes Street to Hobart Street	25,803	25,803	0	(25,803)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Ellesmere Strete to Gill Street	26,826	26,826	0	(26,826)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Bourke Street to Richmond Street	16,662	16,662	0	(16,662)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Norfolk Street to Ethel Street	19,469	19,469	0	(19,469)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Brisbane Street to Robinson Ave	14,950	14,950	0	(14,950)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Beaufort Street to Lindsay Street	14,568	14,568	0	(14,568)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Leicester Street to Cul-de-sac	41,297	0	0	0	0%	0	Works to be Scheduled. To be completed by Mar 22.
Brewer Street to Edward Street	60,382	0	0	0	0%	0	Works to be Scheduled. To be completed by Mar 22.
Intersection of Beaufort Street	17,052	0	0	0	0%	0	Works to be Scheduled. To be completed by Mar 22.
Flinders Street - Scarborough Bch Rd to 65 Flinder Street	43,996	0	0	0	0%	0	Works to be Scheduled. To be completed by Mar 22.

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

Description	Revised Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
BICYCLE NETWORK							
Florence/Strathcona/Golding Safe Active Street	34,540	0	8,995	8,995	100%	50,524	Timing Variance.
Travel Smart Actions	10,500	0	0	0	0%	0	Works to be Scheduled.
Construct Norfolk St N/S Route Stage 1	0	0	0	0		0	To be reused in MYBR as budget allocation. This works will commence in FY22-23.
Design Glendalough to Eucla Commence development of new Plan					0%		
Design Bike Network Plan	50,000	0	0	0	0%	0	Quotation phase, works to commence in Jan 22.
Design for Norfolk St N/S Route	8,635	8,635	0	(8,635)	(100%)	0	To be completed by June 22.
DRAINAGE							
Britannia Reserve Main Drain Renewal stage 1&2	143,635	63,635	0	(63,635)	(100%)	0	Quotation Phase, to be completed by Mar 22.
Minor drainage improvement program	95,920	50,000	16,950	(33,050)	(66%)	0	Works in progress, ongoing project.
Gully Soak-well program	76,675	76,675	85,462	8,787	11%	1,065	Over budget, to be adjusted during mid year budget review.
CAR PARK DEVELOPMENT							
Car Parking Upgrade/Renewal Program	155,300	0	0	0	0%	0	Works at planning stage.
Accessible City Strategy Implementation	205,000	0	0	0	0%	0	Works at planning stage.
Car Parking Upgrade-Strathcona St angled parking	20,000	20,000	0	(20,000)	(100%)	0	Design Phase, to be completed by June 22.
Depot - Car park lighting Renewal	10,789	10,789	16,124	5,335	49%	0	Over budget, to be adjusted during mid year budget review.
PARKS AND RESERVES							
Banks Reserve Master Plan Implementation - Stage 1	31,782	31,782	13,772	(18,010)	(57%)	0	Timing Variance.
Greening Plan-West End Arts Precinct	4,400	4,400	2,162	(2,238)	(51%)	0	Timing Variance.
Leederville Parade (Greening Plan)	200,000	0	0	0	0%	0	Works at planning stage.
Drummond Place (Greening Plan)	28,000	0	570	570	100%	0	Works at planning stage.
Old Aberdeen Place (Greening Plan)	10,000	0	570	570	100%	3,354	Works at planning stage.
Stirling Street (Greening Plan)	30,000	0	0	0	0%	0	Works at planning stage.
Edward Street (Greening Plan)	20,000	0	665	665	100%	0	Works at planning stage.
Dunedin Street Car Park (Greening Plan)	15,000	0	570	570	100%	0	Design Phase.
Flinders Street Car Park (Greening Plan)	15,000	0	0	0	0%	570	Design Phase.
Britannia Reserve – Floodlight Repair	741,444	0	11,859	11,859	100%	12,940	Timing Variance.
RETICULATION							
Menzies Park - Replace Irrigation System	180,000	0	0	0	0%	2,100	Works in design phase.
Weld Square - Renew electrical cubicle and Upgrade in ground reticulation system/electrical c	15,000	0	0	0	0%	0	Works in design phase.
Auckland/Hobart Street Reserve - replace irrigation	30,673	30,673	2,040	(28,633)	(93%)	0	Works in progress.

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

Description	Revised Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
PARKS FURNITURE							
Implementation and renewal of parks signage	20,000	0	0	0	0%	0	Works at planning stage.
Norwood Park - replace electric BBQ (double)	15,000	15,000	11,924	(3,076)	(21%)	0	Works completed, awaiting final invoice.
Banks Reserve Masterplan - Infrastructure Improvements (benches/seating)	40,000	0	0	0	0%	30,420	Works in design phase.
Auckland/Hobart Street Reserve – replacement perimeter fencing	20,000	0	0	0	0%	0	Quotation phase.
Hyde Park - upgrade of path lighting	129,658	0	0	0	0%	0	Quotation Phase.
Britannia Reserve - shade sail replacement (south)	18,000	0	0	0	0%	0	Quotation Phase.
Charles Veryard Reserve - Flood Lighting	100,000	0	7,465	7,465	100%	2,410	Works in design phase.
PARKS DEVELOPMENT							
Haynes Street Reserve Development Plan Implementation Stages 1 & 2	340,000	0	0	0	0%	0	Project deferred until FY 22-23.
Monmouth Street	10,000	0	0	0	0%	0	Consultation in progress.
Edinboro Street Reserve	20,000	0	0	0	0%	0	Works to commence after Jan 22.
Hyde Park re-asphalt Pathways	100,000	0	0	0	0%	0	Investigation in progress.
Les Lilleyman – Playground and softfall replacement	115,000	0	0	0	0%	0	Quotation phase.
Tolcon Place Reserve - replace playground soft fall	20,000	0	0	0	0%	14,600	Purchase order raised, works to be completed by Mar 22.
Cricket Wicket Renewal Program	25,000	25,000	16,606	(8,394)	(34%)	0	Works in progress.
PLAYGROUND EQUIPMENT							
Menzies Park – replace exercise equipment	60,000	0	0	0	0%	0	Quotation phase.
Forrest Park - replace exercise equipment (deferred from 2019/20)	60,000	0	0	0	0%	0	Quotation phase.
Charles Veryard Reserve - Replace playground softfall and exercise equipment	45,000	0	0	0	0%	33,900	Purchase order raised, to be completed by Jan 22.
Gladstone Street Reserve - upgrade & replace playground equipment	105,000	0	0	0	0%	0	Quotation phase.
STREET FURNITURE							
Bus Shelter Replacement and Renewal Program	40,742	30,000	91	(29,909)	(100%)	0	Works in progress.
Street Lighting Upgrade Program	55,000	0	0	0	0%	35,375	Purchase order raised, to be completed by June 22.
MISCELLANEOUS							
Public Open Space Strategy Implementation Plan	50,000	0	0	0	0%	0	Works at planning stage.
Mary Street Piazza - Festoon Light Improvements	20,000	15,000	11,296	(3,704)	(25%)	2,880	Works in progress, to be complete by Feb 22.
FOR INFRASTRUCTURE ASSETS	7,935,745	2,831,291	2,215,122	(616,169)	(896%)	462,384	

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

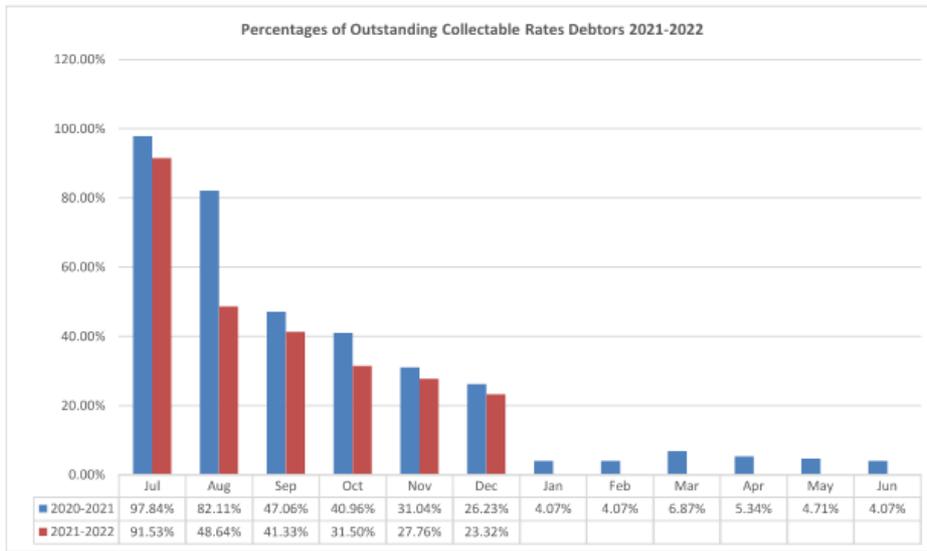
Description	Revised Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
PLANT & EQUIPMENT ASSETS							
LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME							
Light Fleet - Annual Changeover	592,500	152,500	155,859	3,359	26%	326,936	Works in progress, purchase order raised.
MAJOR PLANT REPLACEMENT PROGRAMME							
5 Tonne Rubbish Compactor Small Rear Loader - 1EKS994 - P3521-AS3772	340,000	0	0	0	0%	0	Quotation Phase.
Road Sweeper - 1EBC003 - P3762-AS3554	380,000	0	0	0	0%	0	Works in design phase.
Single Axle Tipper Truck - 1BUF690 - P3261-AS2697	170,000	0	0	0	0%	163,850	Purchase order raised, awaiting delivery.
Scarifier and vacuum system	20,000	0	5,591	5,591	100%	0	Works at planning stage.
Elevated Work Platform - Squirrel - 1TKV686 - P4027-AS3283	60,000	0	0	0	0%	0	
Mower / Ride On Rotary Toro Quad Steer - 1EBL578 - P5039-AS3556	40,000	40,000	36,330	(3,670)	(9%)	0	Works in progress, purchase order raised.
Mower / Ride On Rotary - 1EQT004 - P5042-AS3930	35,000	35,000	30,460	(4,540)	(13%)	0	Works completed.
MISCELLANEOUS							
FOGO 3 Bin	1,378,556	0	0	0	0%	1,156,130	Works in progress, purchase order raised.
Parking Machines Asset Replacement Prog	20,000	0	0	0	0%	0	Quotation Phase.
TOTAL EXPENDITURE							
FOR PLANT & EQUIPMENT ASSETS	3,036,056	227,500	228,240	740	0%	1,646,916	
FURNITURE & EQUIPMENT ASSETS							
F&E ASSETS - BP LEISURE CENTRE							
Lifeguard Tower renewal, Shade Sails, Fire alarm System, Umbrellas, Floor Scrubber and for c	132,000	80,000	55,524	(24,476)	(31%)	0	Works in progress.
Gym equipment - Strength and Group Fitness EquipmentGym equipment - Cardio and Fans	868,366	0	0	0	0%	827,879	Contract awarded, to be completed by June 22.
FURNITURE AND EQUIPMENT							
INFORMATION TECHNOLOGY							
Enterprise Applications upgrade	462,517	140,000	60,035	(79,965)	(57%)	9,347	Ongoing project, to be completed by June 22.
ICT infrastructure renewal (switches, UPS, audio visual, network links)	275,000	105,000	102,188	(2,812)	(3%)	19,199	Works in progress.
Beatty Park Leisure Centre							
Beatty Park Leisure Centre - Non Fixed Assets Renewal	50,942	50,942	30,545	(20,397)	(40%)	0	Works in progress, ongoing project.
POLICY & PLACE							
COVID-19 Artwork relief project	292,000	73,000	9,600	(63,400)	(87%)	0	Works in planning stage.
TOTAL EXPENDITURE							
FOR FURNITURE & EQUIPMENT ASSETS	2,080,825	448,942	257,892	(191,050)	(43%)	28,546	
TOTAL CAPITAL EXPENDITURE	22,477,013	5,981,425	4,101,196	(1,880,229)	(31%)	2,785,976	

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



Reserve Particulars	Budget Opening Balance 01/07/2021 \$	Actual Opening Balance 01/07/2021 \$	Budget Transfers to Reserve 30/06/2022 \$	YTD Actual Transfers to Reserve 31/12/2021 \$	Budget Interest Earned 30/06/2022 \$	YTD Actual Interest Earned 31/12/2021 \$	Budget Transfers from Reserve 30/06/2022 \$	YTD Actual Transfers from Reserve 31/12/2021 \$	Budget Closing Balance 30/06/2022 \$	Actual Closing Balance 31/12/2021 \$
Asset Sustainability Reserve	5,890,677	5,749,402	701,114	569,749	45,550	29,919	(2,726,156)	(800,862)	3,911,185	5,548,207
Beatty Park Leisure Centre Reserve	102,048	102,096		0	789	519	0	0	102,837	102,615
Cash in Lieu Parking Reserve	1,540,735	1,611,564		0	11,914	7,825	(441,000)	(43,800)	1,111,649	1,575,589
Hyde Park Lake Reserve	160,575	160,649		0	1,242	817	0	0	161,817	161,466
Land and Building Acquisition Reserve	299,910	300,049		0	2,319	1,523	0	0	302,229	301,572
Leederville Oval Reserve	94,840	94,885		0	733	484	0	0	95,573	95,369
Loftus Community Centre Reserve	37,204	37,219		0	288	193	0	0	37,492	37,412
Loftus Recreation Centre Reserve	224,595	220,496	59,458	170,100	1,737	1,140	0	0	285,790	391,736
Office Building Reserve - 246 Vincent Street	288,445	311,925		0	2,230	1,464	(290,675)	0	0	313,389
Parking Facility Reserve	106,473	106,521		0	823	541	0	0	107,296	107,062
Percentage For Public Art Reserve	401,299	401,577		0	3,103	2,038	(374,227)	0	30,175	403,615
Plant and Equipment Reserve	22,667	22,680		0	175	116	(22,667)	0	175	22,797
POS reserve - General	0	0	1,450,120	653,363	11,213	3,672	(190,000)	0	1,271,333	657,035
State Gymnastics Centre Reserve	120,783	119,423	11,144	7,029	934	613	0	0	132,861	127,065
Strategic Waste Management Reserve	1,005,650	1,006,113		0	7,776	5,107	(982,312)	0	31,114	1,011,220
Tamala Park Land Sales Reserve	1,093,870	1,093,870	833,333	19,806	4,591	3,016	0	0	1,931,794	1,116,692
Underground Power Reserve	211,773	211,870		0	1,638	1,075	0	0	213,411	212,945
Waste Management Plant and Equipment Reserve	221,752	221,856		0	1,715	1,127	0	0	223,467	222,983
POS reserve - Haynes Street	159,194	159,265	35,245	22,047	1,231	809	(150,000)	0	45,670	183,240
	11,982,490	11,931,460	3,090,414	1,442,094	100,001	61,998	(5,177,037)	(844,662)	9,995,867	12,592,008

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



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



	Rateable Value	Rate in Dollar	Budget	Actual	Rates Levied to Budget
	\$	Cents	\$	\$	%
Rate Revenue					
General Rate					
10902 Residential	245,429,636	0.0797	19,568,111	19,621,826	100.3%
182 Vacant Residential	4,265,470	0.0761	324,712	322,920	99.4%
1622 Other	124,588,530	0.0672	8,369,858	8,350,806	99.8%
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	7,624,704	99.9%
185 Vacant Residential @ \$1,170.00	1,822,160		183,690	216,450	117.8%
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	269,989	90.0%
Rates Waiver	0		(135,000)	(116,028)	85.9%
Total Amount Made up from Rates	458,505,588		36,745,248	36,828,770	
Non Payment Penalties					
Instalment Interest @ 5.5%			185,000	183,275	99.1%
Penalty Interest @ 8%			133,000	87,857	66.1%
Administration Charge - \$8 per instalment			150,000	132,828	88.6%
Interest Write Off			0	(1,714)	100.0%
			37,223,248	37,231,016	
Other Revenue					
Exempt Bins - Non Rated Properties			100,000	80,600	80.6%
Commercial / Residential Additional Bins			16,000	19,951	124.7%
Swimming Pools Inspection Fees			18,800	14,858	79.0%
			37,358,048	37,346,425	
Opening Balance				1,053,606	
Total Collectable			37,358,048	38,400,030	102.79%
Less					
Cash Received				30,795,466	
Rebates Allowed				(1,116,284)	
Rates write off				9,012	
ESL write off				624	
Rates Balance To Be Collected			37,358,048	8,711,212	23.32%
Add					
ESL Debtors				421,427	
Pensioner Rebates Not Yet Claimed				387,383	
ESL Rebates Not Yet Claimed				17,294	
Less					
Deferred Rates Debtors				(105,678)	
Current Rates Debtors Balance				9,431,639	



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

DESCRIPTION	CURRENT	31-59 DAYS	60-89 DAYS	OVER 90 DAYS	BALANCE
	\$	\$	\$	\$	\$
DEBTOR CONTROL - HEALTH LICENCES	(39,779)	128,076	41,794	122,609	233,987
DEBTOR CONTROL - RUBBISH CHARGES					0
DEBTOR CONTROL - CASH IN LIEU CAR PARKING	3,581			223,614	220,032
DEBTOR CONTROL - PROPERTY INCOME	14,107	5,816	4,542	3,564	28,030
DEBTOR CONTROL - RECOVERABLE WORKS	13,078			930	14,007
DEBTOR CONTROL - BEATTY PARK LEISURE CENTRE					0
DEBTOR CONTROL - OTHER	29,832	3,400	18,800	81,335	131,927
DEBTOR CONTROL - % ART CONTRIBUTIONS	60,008				60,008
DEBTOR CONTROL - PLANNING SERVICES FEES	(1,590)	1,490	100	705	705
DEBTOR CONTROL - GST	(191,578)	280,815	(279,254)	279,271	89,455
DEBTOR CONTROL - INFRINGEMENT	128,620	90,949	65,774	858,975	1,144,319
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(198,651)	(198,651)
IMPAIRMENT OF RECEIVABLES	0	0	0	(181,916)	(181,916)
TOTAL DEBTORS OUTSTANDING AS AT 30/11/2021	16,279	509,747	(148,243)	1,190,436	1,540,903

ACCRUED INCOME	153,469
ACCRUED INTEREST	42,111
PREPAYMENTS	885,466
TOTAL TRADE AND OTHER RECEIVABLES	2,601,950

DATE	SUNDRY DEBTORS OVER 90 DAYS	AMOUNT	DEBT DETAILS	Comments
11/03/2019	Tennis Seniors Western Australia	5,728	Building Insurance 2018/19 & 2019/20	In the process to debt collection
23/02/2021	KreB Constructions	930	Damaged to ROW 47 Redfern St	In the process to debt collection
04/11/2016	C Cafarelli	28,600	Breaches of Planning Development Act	Have been handed over to FER
22/08/2018	C D Hunter	12,514	Outstanding court costs awarded to COV	\$100 Monthly Repayment in progress from 27/10/20
21/01/2019	Matthew Slinger	20,085	Outstanding court costs awarded to COV	Have been handed over to FER
30/12/2020	D Bianchi	15,000	Court fines and costs re: 193-195 Scarborough	\$200 Monthly Repayment in progress from 30 Dec 20
28/11/2019	A Kindu	2,339	Damage/vandalism to hired venue	with debt collector
09/07/2019	R Cox	1,170	Breach of condition of hall hire	Sent to debt collection agency
BALANCE OF 90 DAY DEBTORS OVER \$500		87,272		

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



	Original Budget 2021/22 \$	YTD Budget Dec-21 \$	YTD Actuals Dec-21 \$	YTD Actuals Dec-20 \$	Month Actuals Dec-21 \$	Month Actuals Dec-20 \$
ADMINISTRATION						
Revenue	0	0	0	0	(104,843)	0
Expenditure	0	0	0	206,972	104,843	207,226
Surplus/(Deficit)	0	0	0	206,972	0	207,226
SWIMMING POOLS AREA						
Revenue	2,209,329	1,106,793	1,110,610	873,079	262,529	211,531
Expenditure	(3,981,939)	(2,001,733)	(2,086,715)	(1,017,438)	(778,561)	(276,253)
Surplus/(Deficit)	(1,772,610)	(894,940)	(976,105)	(144,359)	(516,032)	(64,722)
SWIM SCHOOL						
Revenue	1,530,316	803,658	682,848	821,119	138,578	55,437
Expenditure	(1,066,427)	(541,379)	(508,268)	(514,118)	(124,135)	(84,475)
Surplus/(Deficit)	463,889	262,279	174,580	307,001	14,443	(29,038)
CAFÉ						
Revenue	0	0	0	0	0	0
Expenditure	0	0	0	(35,002)	0	(7)
Surplus/(Deficit)	0	0	0	(35,002)	0	(7)
RETAIL SHOP						
Revenue	551,116	265,556	324,261	310,208	81,513	72,339
Expenditure	(473,051)	(308,277)	(222,673)	(201,101)	(33,899)	(68,086)
Surplus/(Deficit)	78,065	(42,721)	101,588	109,107	47,614	4,253
HEALTH & FITNESS						
Revenue	1,656,874	827,184	1,485,479	756,086	227,039	139,205
Expenditure	(1,342,118)	(678,883)	(678,066)	(475,792)	(186,458)	(112,236)
Surplus/(Deficit)	314,756	148,301	807,413	280,294	40,581	26,969
GROUP FITNESS						
Revenue	585,362	292,680	385,392	273,371	79,359	49,033
Expenditure	(507,228)	(260,020)	(290,370)	(204,380)	(84,012)	(44,612)
Surplus/(Deficit)	78,134	32,660	95,022	68,991	(4,653)	4,421
AQUAROBICS						
Revenue	227,053	113,576	150,537	106,222	31,824	19,818
Expenditure	(228,536)	(118,276)	(91,739)	(54,898)	(29,092)	(18,313)
Surplus/(Deficit)	(1,483)	(4,700)	58,798	51,324	2,732	1,505
CRECHE						
Revenue	61,333	30,666	39,167	28,423	8,744	5,411
Expenditure	(291,617)	(147,421)	(139,309)	(105,105)	(39,759)	(22,630)
Surplus/(Deficit)	(230,284)	(116,755)	(100,142)	(76,682)	(31,015)	(17,219)
Net Surplus/(Deficit)	(1,069,533)	(615,876)	161,154	767,646	(446,330)	133,388
Less: Depreciation	(1,286,772)	(643,386)	(575,124)	(569,936)	(575,124)	(643,388)
Surplus/(Deficit)	217,239	27,510	736,278	1,337,582	128,794	776,776

CITY OF VINCENT
 NOTE 9 - STATEMENT OF FINANCIAL ACTIVITY
 BY SERVICE - GRAPH
 AS AT 31 DEC 2021

