

11.5 FINANCIAL STATEMENTS AS AT 30 NOVEMBER 2021

Attachments: 1. Financial Statements as at 30 November 2021

RECOMMENDATION:

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

PURPOSE OF REPORT:

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

BACKGROUND:

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

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

DETAILS:

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

Note	Description	Page
1.	Statement of Financial Activity by Program Report and Graph	1-4
2.	Statement of Comprehensive Income by Nature or Type Report	5
3.	Net Current Funding Position	6
4.	Summary of Income and Expenditure by Service Areas	7-18
5.	Capital Expenditure including Funding graph and Capital Works Schedule	19-26
6.	Cash Backed Reserves	27
7.	Rating Information and Graph	28-29
8.	Debtors Report	30
9.	Beatty Park Leisure Centre Financial Position	31-32

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 'Rating revenue'.

Revenue by Program (on page 1) is tracking higher than YTD budgeted revenue by \$629,649 (6.8%). The following items materially contributed to this position:

- A favourable Variance of \$342,507 due to an increase in revenue generated from parking activities (**Transport**).
- A favourable Variance of \$260,786 due to an increase in activity at Beatty Park, Public halls and sporting grounds charges (**Recreation and Culture**).

Revenue by Nature or Type (on page 5) is tracking slightly higher than the YTD budgeted revenue by \$737,107 (1.6%). The following items materially contribute to this position:

- A favourable Variance of \$375,686 due to higher than anticipated insurance premium recoups and a grant received for the Local History Centre (**Other Revenue**).

- A favourable Variance of \$289,959 due to an increase in revenue generated from increased activity in relation to Swim school at Beatty Park and parking facilities (**Fees and Charges**).

Expenditure by Program (on page 1) is favourable, attributed by an under-spend of \$2,518,421 (8.7%) compared to the YTD budget. The following items materially contributed to this position:

- A favourable variance of \$858,063 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 \$857,514 mainly contributed by timing variances in building and ground maintenance works at various facilities within the City (**Recreation and Culture**).
- A favourable variance of \$302,140 due to timing variances relating to software licence expenses, election expenses and Centrelink parental leave payment, (**Governance**).
- A favourable variance of \$161,060 mainly contributed a vacant position and delay in the hiring process. (**Law, Order and Public Safety**).
- A favourable variance of \$113,903 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 \$2,518,421(8.7%). The following items materially contributed to this position:

- There is an under-spend of \$2,149,321 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**).
- There is an under-spend of \$159,193 contributed by cumulative timing variances of various utilities. (**Utility charges**).
- There is an under-spend of \$135,207 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 at the beginning of 2021/2022 (from Year End 2020/2021) is \$7,730,738, compared to the adopted budget amount of \$5,166,974. The actual opening surplus figure will be adjusted once the year audited Financials have been updated.

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	1,608,692	1,308,842	86.1%
Infrastructure Assets	7,935,745	1,620,451	1,937,529	75.6%
Plant and Equipment	3,036,056	80,000	100,327	96.7%
Furniture and Equipment	2,080,825	216,500	240,218	88.5%
Total	22,477,013	3,525,643	3,586,915	84.0%
FUNDING	Revised Budget \$	YTD Budget \$	YTD Actual \$	Remaining Budget %
Own Source Funding - Municipal	10,122,589	2,004,524	1,988,596	80.4%
Cash Backed Reserves	3,808,207	1,338,272	934,642	75.5%
Capital Grant and Contribution	7,243,384	182,847	396,285	94.5%
Other (Disposals/Trade In)	1,302,833	0	267,393	79.5%
Total	22,477,013	3,525,643	3,586,915	84.0%

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 30 November 2021 is \$12,208,768.

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 30 November 2021 was \$11,143,179, excluding deferred rates of \$108,813.

The outstanding rates percentage at 30 November 2021 was 27.76% compared to 31.04% 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 30 November 2021 were \$2,422,007.

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

- \$1,354,384 relates to unpaid infringements (plus costs) over 90 days. Infringements that remain unpaid for more than two months are referred to the Fines Enforcement Registry (FER), which then collects the outstanding balance on behalf of the City for a fee.

\$971,183 of the unpaid infringements have been transferred to long-term infringement debtors (non-current portion).

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

- \$181,310 has been provided for doubtful debt (Current – Up to 12 months).
 - \$194,671 has been provided for doubtful debt (non-Current. Over 12 months). This complies with Australian Accounting standard (AASB 9).
 - The debtors provision for the 2020/21 financials will be reviewed during the year end audit process.
- \$231,983 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 30 November 2021, the Centre's operating surplus position was \$607,481 (excluding depreciation) compared to the YTD budgeted surplus amount of \$93,348.

10. Explanation of Material Variances

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

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

CONSULTATION/ADVERTISING:

Not applicable.

LEGAL/POLICY:

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

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

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

RISK MANAGEMENT IMPLICATIONS:

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

STRATEGIC IMPLICATIONS:

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

Innovative and Accountable

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

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

Our community is satisfied with the service we provide.

We are open and accountable to an engaged community.

SUSTAINABILITY IMPLICATIONS:

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

PUBLIC HEALTH IMPLICATIONS:

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

FINANCIAL/BUDGET IMPLICATIONS:

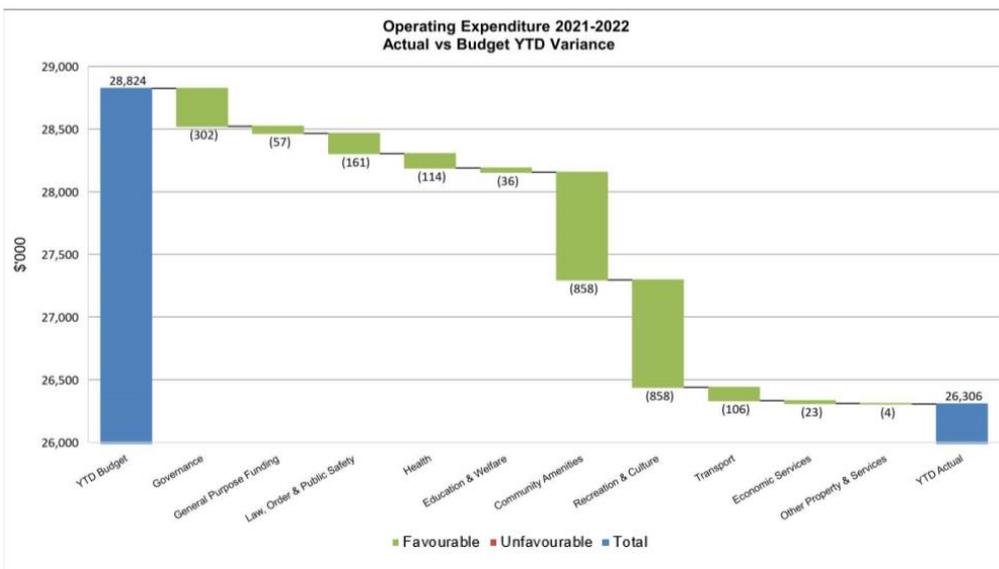
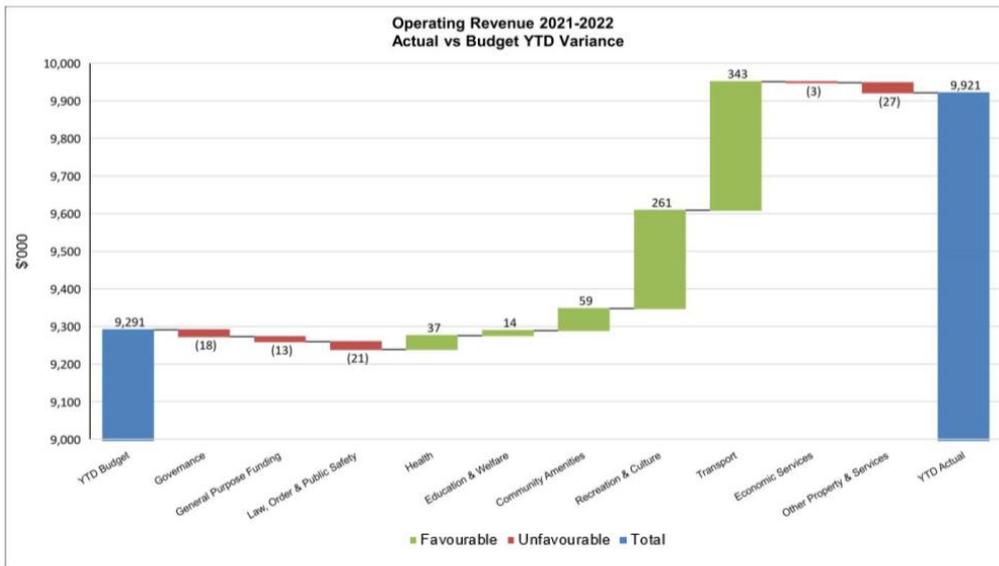
The Audited results for FY21 were approved at the December 2021 Ordinary Council Meeting. Adjustments arising from the audit are not reflected in these Financial Statements.

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

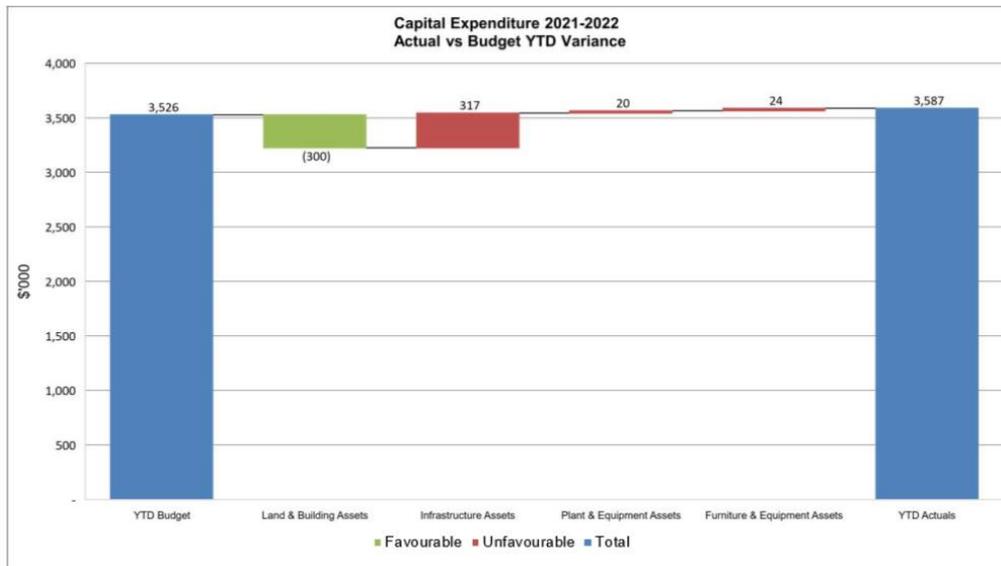


	Revised Budget 2021/22 \$	YTD Budget 30/11/2021 \$	YTD Actual 30/11/2021 \$	YTD Variance \$	YTD Variance %
Opening Funding Surplus/(Deficit)	5,166,974	5,166,974	7,730,738	2,563,764	49.6%
Revenue from operating activities					
Governance	73,250	37,626	19,517	(18,109)	(48.1%)
General Purpose Funding	1,473,759	875,634	862,343	(13,291)	(1.5%)
Law, Order and Public Safety	334,312	131,601	110,643	(20,958)	(15.9%)
Health	336,542	285,322	321,921	36,599	12.8%
Education and Welfare	139,094	62,305	75,910	13,605	21.8%
Community Amenities	643,194	306,572	365,236	58,664	19.1%
Recreation and Culture	9,286,398	3,858,002	4,118,788	260,786	6.8%
Transport	9,012,585	3,461,610	3,804,117	342,507	9.9%
Economic Services	267,425	107,339	104,154	(3,185)	(3.0%)
Other Property and Services	1,347,125	165,184	138,215	(28,969)	(16.3%)
	22,913,684	9,291,195	9,920,844	629,649	6.8%
Expenditure from operating activities					
Governance	(3,087,793)	(1,286,461)	(984,321)	302,140	(23.5%)
General Purpose Funding	(696,668)	(319,400)	(262,163)	57,237	(17.9%)
Law, Order and Public Safety	(4,691,233)	(1,724,998)	(1,563,938)	161,060	(9.3%)
Health	(1,711,229)	(682,848)	(568,945)	113,903	(16.7%)
Education and Welfare	(399,369)	(78,894)	(43,166)	35,728	(45.3%)
Community Amenities	(24,107,268)	(14,294,325)	(13,436,262)	858,063	(6.0%)
Recreation and Culture	(26,669,834)	(8,039,369)	(7,181,855)	857,514	(10.7%)
Transport	(8,720,182)	(1,740,027)	(1,634,046)	105,981	(6.1%)
Economic Services	(595,568)	(235,052)	(212,536)	22,516	(9.6%)
Other Property and Services	(2,197,330)	(423,127)	(418,848)	4,279	(1.0%)
	(72,876,474)	(28,824,501)	(26,306,080)	2,518,421	(8.7%)
Add Deferred Rates Adjustment	0	0	14,207	14,207	0.0%
Add Back Depreciation	14,068,923	0	0	0	0.0%
Adjust (Profit)/Loss on Asset Disposal	(1,890,054)	0	0	0	0.0%
Restricted Unspent Grant	0	0	0	0	0.0%
	12,178,869	0	14,207	14,207	0.0%
Amount attributable to operating activities	(37,783,921)	(19,533,306)	(16,371,029)	3,162,277	(16.2%)
Investing Activities					
Non-operating Grants, Subsidies and Contributions	7,373,384	182,847	396,285	213,438	116.7%
Purchase Property, Plant and Equipment	(14,733,557)	(1,905,192)	(1,665,510)	239,682	(12.6%)
Purchase Infrastructure Assets	(7,743,457)	(1,620,451)	(1,921,406)	(300,955)	18.6%
Proceeds from Joint Venture Operations	833,333	0	0	0	0.0%
Proceeds from Disposal of Assets	1,302,833	0	267,393	267,393	0.0%
Amount attributable to investing activities	(12,967,464)	(3,342,796)	(2,923,238)	419,558	(12.6%)
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)	(342,701)	(342,702)	(1)	0.0%
Proceeds from New Debentures	7,951,699	7,083,333	7,083,333	0	0.0%
Transfer to Reserves	(3,190,415)	(800,082)	(1,500,264)	(700,182)	87.5%
Transfer from Reserves	5,091,660	1,484,291	844,662	(639,629)	(43.1%)
Amount attributable to financing activities	8,405,289	7,378,421	6,038,610	(1,339,811)	(18.2%)
Surplus/(Deficit) before general rates	(37,179,122)	(10,330,707)	(5,524,919)	4,805,788	(46.5%)
Total amount raised from general rates	36,745,248	36,570,905	36,678,363	107,458	0.3%
Closing Funding Surplus/(Deficit)	(433,874)	26,240,198	31,153,444	4,913,246	18.7%

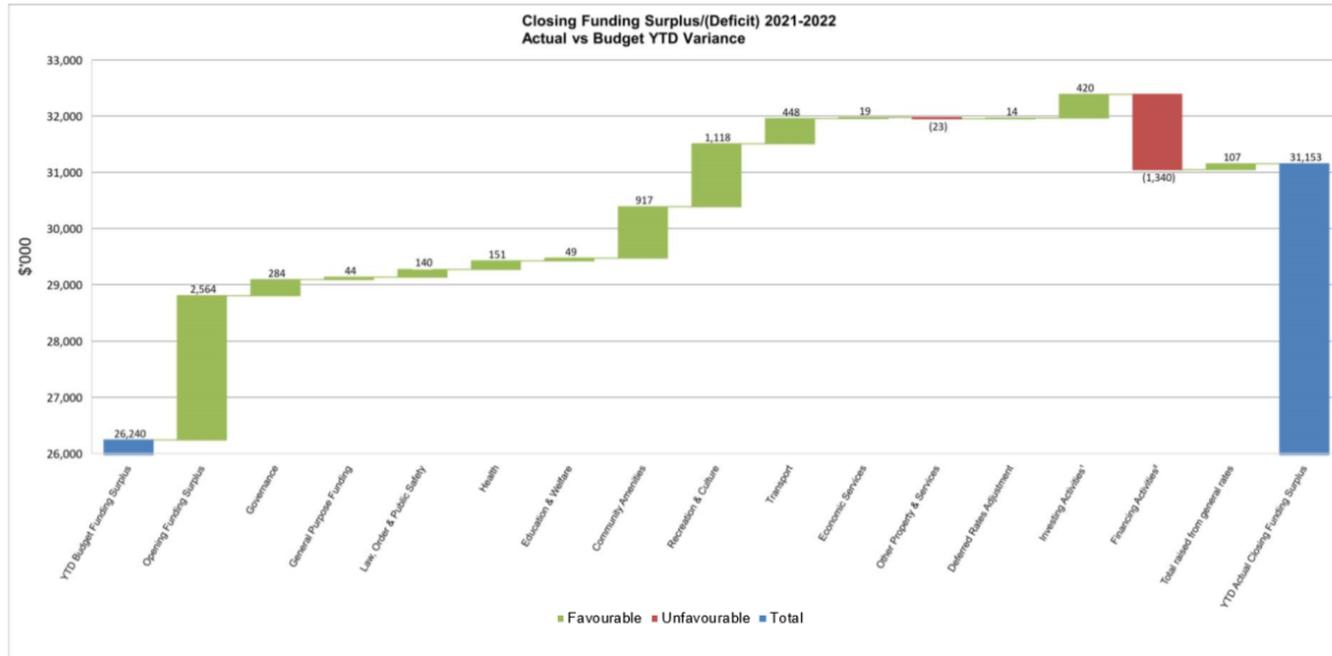
CITY OF VINCENT
 NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
 BY PROGRAM - GRAPH
 AS AT 30 NOV 2021



CITY OF VINCENT
 NOTE 1 - CAPITAL EXPENDITURE PROGRAM
 WATERFALL GRAPH
 AS AT 30 NOV 2021



CITY OF VINCENT
 NOTE 1 - CLOSING FUNDING SURPLUS/(DEFICIT)
 BY PROGRAM - WATERFALL GRAPH
 AS AT 30 NOV 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 30 NOVEMBER 2021



	Revised Budget 2021/22 \$	YTD Budget 30/11/2021 \$	YTD Actual 30/11/2021 \$	YTD Variance \$	YTD Variance %
Revenue					
Rates	36,745,248	36,570,905	36,678,363	107,458	0.3%
Operating Grants, Subsidies and Contributions	908,932	427,511	398,405	(29,106)	(6.8%)
Fees and Charges	18,453,102	8,062,442	8,352,401	289,959	3.6%
Interest Earnings	518,000	313,916	307,025	(6,891)	(2.2%)
Other Revenue	1,138,374	487,326	863,012	375,686	77.1%
	<u>57,763,656</u>	<u>45,862,100</u>	<u>46,599,207</u>	<u>737,107</u>	<u>1.6%</u>
Expenses					
Employee Costs	(26,841,949)	(10,563,974)	(10,473,530)	90,444	(0.9%)
Materials and Contracts	(27,132,773)	(16,079,233)	(13,929,912)	2,149,321	(13.4%)
Utility Charges	(1,603,890)	(668,493)	(509,300)	159,193	(23.8%)
Depreciation on Non-Current Assets	(14,068,923)	0	0	0	0.0%
Interest Expenses	(533,114)	(162,111)	(162,111)	0	(0.0%)
Insurance Expenses	(585,942)	(228,394)	(244,140)	(15,746)	6.9%
Other Expenditure	(2,104,661)	(1,122,296)	(987,089)	135,207	(12.0%)
	<u>(72,871,252)</u>	<u>(28,824,501)</u>	<u>(26,306,081)</u>	<u>2,518,421</u>	<u>(8.7%)</u>
	<u>(15,107,596)</u>	<u>17,037,599</u>	<u>20,293,127</u>	<u>3,255,528</u>	<u>19.1%</u>
Non-operating Grants, Subsidies and Contributions	7,243,384	182,847	396,285	213,438	116.7%
Profit on Disposal of Assets	1,061,943	0	0	0	0.0%
Loss on Disposal of Assets	(5,222)	0	0	0	0.0%
Profit on Assets Held for Sale (TPRC Joint Venture)	833,333	0	0	0	0.0%
	<u>9,133,438</u>	<u>182,847</u>	<u>396,285</u>	<u>213,438</u>	<u>116.7%</u>
Net result	(5,974,158)	17,220,446	20,689,412	3,468,966	20.1%
Other comprehensive income					
Total comprehensive income	(5,974,158)	17,220,446	20,689,412	3,468,966	20.1%

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



	Note	YTD Actual 30/11/2021 \$	FY Actual 30/06/2021 \$
Current Assets			
Cash Unrestricted		25,829,778	12,886,414
Cash Restricted		12,208,768	11,552,048
Investments		11,000	11,000
Receivables - Rates	7	11,143,179	1,512,805
Receivables - Other	8	2,422,007	2,199,337
Inventories		262,913	195,581
		<u>51,877,645</u>	<u>28,357,185</u>
Less: Current Liabilities			
Payables		(6,101,369)	(6,370,465)
Provisions - employee		(4,673,977)	(4,687,687)
		<u>(10,775,346)</u>	<u>(11,058,152)</u>
Unadjusted Net Current Assets		41,102,299	17,299,033
Adjustments and exclusions permitted by FM Reg 32			
Less: Reserves - restricted cash	6	(12,208,768)	(11,552,048)
Less: Restricted- Sundry Debtors(Non-Operating Grant)		0	0
Less: Shares transferred from non current asset		(11,000)	(11,000)
Add: Current portion of long term borrowings		1,218,010	930,732
Add: Infringement Debtors transferred to non current asset		971,183	971,183
Add: Current portion of long term finance lease liabilities		81,720	92,839
		<u>(9,948,855)</u>	<u>(9,568,295)</u>
Adjusted Net Current Assets		31,153,444	7,730,738

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



	Revised Budget 2021/22	YTD Budget 30/11/2021	YTD Actual 30/11/2021	YTD Variance	% Variance	Variance Commentary
Chief Executive Office						
01000 - Chief Executive Officer						
Expenditure						
Employee Costs	409,982	161,109	173,551	12,442	7.7%	
Internal Allocations	13,472	5,712	9,212	3,500	61.3%	
Internal Recovery	(588,084)	(224,282)	(261,850)	(37,568)	16.8%	
Materials and Contracts	149,200	51,035	72,142	21,107	41.4%	Budget phasing variance in relation to operating initiatives. To be adjusted in the next budget review.
Other Employee Costs	14,434	6,199	6,569	370	6.0%	
Other Expenditure	1,000	227	376	149	65.6%	
Expenditure Total	4	0	0	0	0.0%	
01000 - Chief Executive Officer Total	4	0	0	0	0.0%	
01005 - Members Of Council						
Expenditure						
Employee Costs	84,065	33,074	9,240	(23,826)	(72.0%)	Employee that is on leave is currently being covered by staff from CEO. The costs will be reallocated from CEO to Members Of Council in December.
Internal Allocations	40,562	15,806	14,301	(1,505)	(9.5%)	
Materials and Contracts	410,200	233,929	127,775	(106,154)	(45.4%)	Timing variance on election expenses.
Other Employee Costs	20,200	11,756	3,556	(8,200)	(89.8%)	
Other Expenditure	47,600	21,733	22,680	947	4.4%	
Expenditure Total	602,627	316,298	177,558	(138,740)	(43.9%)	
01005 - Members Of Council Total	602,627	316,298	177,558	(138,740)	(43.9%)	
01015 - Human Resource						
Income						
Reimbursements	(50,000)	(30,811)	(9,271)	2,150	(69.9%)	\$20k timing variance on centrelink parental leave payments.
Income Total	(50,000)	(30,811)	(9,271)	2,150	(69.9%)	
Expenditure						
Employee Costs	1,037,438	352,210	334,143	(18,067)	(5.1%)	
Internal Allocations	24,441	10,451	10,023	(428)	(4.1%)	
Internal Recovery	(1,253,468)	(440,472)	(419,662)	20,810	(4.7%)	
Materials and Contracts	95,599	46,947	36,812	(9,235)	(20.1%)	
Other Employee Costs	139,600	59,915	47,954	(11,961)	(20.0%)	
Other Expenditure	6,391	2,860	1	(2,659)	(100.0%)	
Expenditure Total	50,000	30,811	9,271	(21,540)	(69.9%)	
01015 - Human Resource Total	0	0	0	0	0.0%	
01020 - Information Technology						
Expenditure						
Employee Costs	573,715	225,674	222,363	(3,311)	(1.5%)	
Internal Allocations	25,188	10,537	10,344	(193)	(1.8%)	
Internal Recovery	(2,200,198)	(820,076)	(618,829)	301,247	(32.7%)	
Materials and Contracts	1,597,125	682,130	386,094	(296,036)	(43.4%)	Timing variance in relation to software license expenses.
Other Employee Costs	3,960	1,650	0	(1,650)	(100.0%)	
Other Expenditure	200	85	28	(57)	(67.5%)	
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)	(6,790)	(10,046)	(3,256)	48.0%	
Income Total	(16,300)	(6,790)	(10,046)	(3,256)	48.0%	
Expenditure						
Employee Costs	299,881	118,013	126,555	8,542	7.2%	
Internal Allocations	12,509	5,346	5,130	(216)	(4.0%)	
Internal Recovery	(338,994)	(134,443)	(128,187)	5,252	(3.9%)	
Materials and Contracts	39,400	16,420	6,898	(9,522)	(58.0%)	
Other Employee Costs	2,004	835	9	(826)	(98.9%)	
Other Expenditure	1,500	625	651	26	4.2%	
Expenditure Total	16,300	6,790	10,046	3,256	48.0%	
01025 - Records Management Total	0	0	0	0	0.0%	
01030 - Sustainability and Environment						
Expenditure						
Employee Costs	225,948	88,645	113,363	24,718	27.9%	Timing variance in relation to staff turnover.
Internal Allocations	105,426	40,997	36,744	(4,253)	(10.4%)	
Materials and Contracts	70,000	23,085	24,421	1,336	5.8%	
Other Employee Costs	1,500	625	0	(625)	(100.0%)	
Expenditure Total	402,874	153,352	174,528	21,176	13.8%	
01030 - Sustainability and Environment Total	402,874	153,352	174,528	21,176	13.8%	
Chief Executive Office Total	1,005,505	469,650	352,088	(117,562)	(25.6%)	

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



	Revised Budget 2021/22	YTD Budget 30/11/2021	YTD Actual 30/11/2021	YTD Variance	% Variance	Variance Commentary
Community and Business Services						
01035 - Director Community and Business Services						
Expenditure						
Employee Costs	307,657	120,913	126,585	5,672	4.7%	
Internal Allocations	7,361	3,146	3,019	(127)	(4.0%)	
Internal Recovery	(321,918)	(126,774)	(134,873)	(8,099)	-6.4%	
Materials and Contracts	2,700	202	576	374	16.5%	
Other Employee Costs	2,700	2,000	4,689	2,689	134.5%	
Other Expenditure	1,500	513	4	(509)	(99.2%)	
Expenditure Total	0	0	0	0	0.0%	
01035 - Director Community and Business Services Total	0	0	0	0	0.0%	
01040 - Customer Services Centre						
Expenditure						
Employee Costs	685,430	269,573	208,115	(61,458)	(22.8%)	Favourable variance as less casual staff were required. The excess budget will be used for the marketing team.
Internal Allocations	10,770	4,655	8,933	4,278	91.9%	
Internal Recovery	(732,304)	(289,268)	(224,639)	64,629	(22.3%)	
Materials and Contracts	16,300	6,790	6,039	(751)	(11.1%)	
Other Employee Costs	9,804	4,085	0	(4,085)	(100.0%)	
Other Expenditure	10,000	4,165	1,552	(2,613)	(62.7%)	
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)	(28,955)	(35,424)	(6,469)	22.3%	
Reimbursements	(80,000)	(35,323)	(49,620)	(14,297)	40.5%	
Income Total	(141,000)	(64,278)	(85,044)	(20,766)	32.3%	
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)	(32,278)	(39,021)	(6,743)	20.9%	
01050 - Rates						
Income						
Fees and Charges	(265,000)	(210,338)	(206,544)	3,794	(1.8%)	
Interest Earnings	(318,000)	(261,242)	(257,872)	3,368	(1.3%)	
Rates	(36,745,248)	(36,570,905)	(36,678,303)	(107,458)	0.3%	
Reimbursements	(10,000)	(2,000)	0	2,000	(100.0%)	
Income Total	(37,338,248)	(37,044,483)	(37,142,719)	(98,236)	0.3%	
Expenditure						
Employee Costs	276,618	108,841	111,767	2,926	2.7%	
Internal Allocations	135,100	52,685	47,202	(5,483)	(10.4%)	
Materials and Contracts	284,450	157,860	102,914	(54,946)	(34.8%)	-\$50k timing variance on financial hardship waiver expenses. -\$14k budget phasing variance in relation to bank fees. To be adjusted in the next budget review. - Other variances are individually immaterial.
Other Employee Costs	0	0	24	24	100.0%	
Other Expenditure	500	14	257	243	1,735.7%	
Expenditure Total	696,668	319,400	262,164	(87,236)	(17.9%)	
01050 - Rates Total	(36,641,588)	(36,725,083)	(36,880,615)	(155,532)	0.4%	
01055 - Insurance and General Purpose						
Income						
Fees and Charges	(38,000)	(38,000)	(37,394)	606	(1.6%)	
Grants and Subsidies	(622,758)	(311,380)	(311,380)	1	(0.0%)	
Interest Earnings	(200,000)	(52,676)	(49,154)	3,522	(6.7%)	
Other Revenues	(20,000)	0	0	0	0.0%	
Reimbursements	(75,000)	(64,768)	(12,412)	52,356	(80.8%)	Lower than expected insurance claims.
Income Total	(955,758)	(466,824)	(410,340)	56,485	(12.1%)	
Expenditure						
Insurance Expenses	585,942	228,304	244,140	15,746	6.9%	
Internal Recovery	(585,937)	(248,547)	(243,230)	5,317	(2.1%)	
Other Expenditure	5,000	3,004	500	(2,504)	(83.4%)	
Expenditure Total	5,005	(17,149)	1,410	18,559	(108.2%)	
01055 - Insurance and General Purpose Total	(950,754)	(483,973)	(408,930)	75,044	(15.5%)	

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



	Revised Budget 2021/22	YTD Budget 30/11/2021	YTD Actual 30/11/2021	YTD Variance	% Variance	Variance Commentary
01060 - Financial Services						
Income						
Other Revenues	(1,000)	(974)	(140)	834	(85.6%)	
Income Total	(1,000)	(974)	(140)	834	(85.6%)	
Expenditure						
Employee Costs	1,143,981	450,034	446,619	(3,415)	(0.8%)	
Internal Allocations	42,684	18,243	17,485	(758)	(4.2%)	
Internal Recovery	(1,396,125)	(498,445)	(520,687)	(22,242)	4.5%	
Materials and Contracts	141,100	27,262	53,622	26,360	96.5%	- \$29k valuation fees paid which relates to the previous financial year. To be adjusted in the next budget review.
Other Employee Costs	8,860	3,650	3,064	(586)	(16.1%)	- Other variances individually immaterial.
Other Expenditure	60,500	210	37	(173)	(82.4%)	
Expenditure Total	1,069,920	974	140	(834)	(85.6%)	
01060 - Financial Services Total	0	0	0	0	0.0%	
01065 - Rec Centre / Beatty Park						
Income						
Contributions	(950)	(395)	(191)	214	(54.2%)	
Fees and Charges	(6,974,953)	(2,902,397)	(2,715,490)	186,907	(8.4%)	
Internal Allocations	(2,796,950)	(1,104,975)	(1,842,749)	(677,774)	58.2%	
Internal Recovery	2,795,850	1,164,975	1,435,161	270,186	23.2%	
Other Revenues	0	0	26	26	100.0%	
Reimbursements	(47,344)	(20,671)	(21,426)	(755)	3.7%	
Income Total	(7,023,247)	(2,923,463)	(3,144,659)	(221,196)	7.6%	
Expenditure						
Depreciation	1,286,772	0	0	0	0.0%	
Employee Costs	4,003,282	1,576,504	1,569,564	(6,940)	(0.4%)	
Interest Expenses	331,604	122,468	122,468	0	0.0%	
Internal Allocations	5,644,575	1,240,172	1,399,836	159,664	12.9%	
Internal Recovery	(5,280,632)	(1,097,120)	(1,268,437)	(171,317)	15.6%	
Materials and Contracts	1,417,870	700,226	492,161	(208,065)	(29.7%)	- \$89k timing variance on stock purchases for retail operations. - \$25k consultant fees not yet required. - \$24k timing variance on cleaning expenses for the Beatty Park Building. - \$14k timing variance on painting expenses for the Beatty Park building. - \$13k timing variance on furniture and equipment purchases for general operations. - \$13k contractors expenses for plumbing works not yet required. - Other variances are individually immaterial. - For a detailed breakdown of the different service lines, please refer to the Beatty Park report.
Other Employee Costs	34,642	16,075	16,150	75	0.5%	
Other Expenditure	234,663	96,790	82,876	(13,914)	(14.4%)	
Utilities	420,000	175,000	122,580	(52,440)	(30.0%)	Favourable variance on water and electricity expenses due to the delay in the opening of the new pool.
Expenditure Total	8,092,776	2,830,115	2,537,178	(292,937)	(18.4%)	
01065 - Rec Centre / Beatty Park Total	1,069,529	(93,348)	(607,481)	(514,133)	550.8%	
01070 - Marketing and Communication						
Expenditure						
Employee Costs	686,663	270,068	303,985	33,917	12.6%	Additional staff were hired by using the Customer Service budget, which is currently \$61k underspent.
Internal Allocations	288,269	112,394	100,808	(11,587)	(10.3%)	
Materials and Contracts	304,500	109,028	51,796	(57,232)	(52.5%)	- \$18k timing variance on license fees. - \$26k timing variance on civic functions. - \$11k timing variance relating to advertising. - Other variances are individually immaterial.
Other Employee Costs	3,000	2,200	177	(2,023)	(82.0%)	
Other Expenditure	110,200	41,585	14,202	(27,383)	(65.6%)	- \$18k timing variance on public relations expenses. - Other variances are individually immaterial.
Expenditure Total	1,392,632	535,275	470,968	(64,308)	(12.0%)	
01070 - Marketing and Communication Total	1,392,632	535,275	470,968	(64,308)	(12.0%)	
01075 - Art & Culture						
Expenditure						
Materials and Contracts	30,000	12,500	647	(11,853)	(94.8%)	
Expenditure Total	30,000	12,500	647	(11,853)	(94.8%)	
01075 - Art & Culture Total	30,000	12,500	647	(11,853)	(94.8%)	
01080 - Community Partnership						
Income						
Fees and Charges	(500)	0	(227)	(227)	100.0%	
Grants and Subsidies	(40,725)	(4,470)	(4,290)	180	(4.0%)	
Income Total	(41,225)	(4,470)	(4,517)	(47)	1.1%	
Expenditure						
Employee Costs	482,257	189,752	157,158	(32,594)	(17.2%)	Favourable variance due to vacant positions that were in the process of being filled.
Internal Allocations	229,154	88,830	79,343	(9,487)	(10.7%)	
Materials and Contracts	283,300	130,545	78,627	(51,918)	(39.8%)	Timing variance of operating initiatives and programmes and events.
Other Employee Costs	5,391	2,840	1,807	(973)	(34.3%)	
Other Expenditure	115,000	47,815	2,148	(45,707)	(95.5%)	Timing variance relating to donations/sponsorships.
Expenditure Total	1,115,102	459,882	319,143	(140,739)	(30.6%)	
01080 - Community Partnership Total	1,073,877	455,412	314,626	(140,786)	(30.9%)	

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



	Revised Budget 2021/22	YTD Budget 30/11/2021	YTD Actual 30/11/2021	YTD Variance	% Variance	Variance Commentary
01085 - Library Services						
Income						
Fees and Charges	(8,558)	(8,565)	(7,230)	(3,665)	102.8%	
Grants and Subsidies	(31,598)	(31,125)	(30,926)	189	(0.6%)	
Other Revenues	(2,000)	(835)	(3,270)	(2,435)	291.6%	
Income Total	(42,144)	(35,525)	(41,426)	(5,901)	16.6%	
Expenditure						
Employee Costs	851,127	334,957	331,599	(3,358)	(1.0%)	
Internal Allocations	425,141	165,106	154,441	(10,665)	(8.5%)	
Materials and Contracts	117,240	30,967	28,790	(2,177)	(7.0%)	
Other Employee Costs	8,100	3,375	374	(3,001)	(88.9%)	
Other Expenditure	14,100	5,880	454	(5,426)	(92.3%)	
Expenditure Total	1,415,508	540,285	515,658	(24,627)	(4.6%)	
01085 - Library Services Total	1,373,368	504,760	474,232	(30,528)	(6.0%)	
01090 - Senior and Disability services						
Income						
Fees and Charges	(4,000)	(1,665)	(1,990)	(325)	19.5%	
Grants and Subsidies	(2,000)	(835)	0	835	(100.0%)	
Income Total	(6,000)	(2,500)	(1,990)	510	(20.4%)	
Expenditure						
Materials and Contracts	35,500	14,800	10,601	(4,199)	(28.4%)	
Other Expenditure	5,000	2,085	2,359	274	13.1%	
Expenditure Total	40,500	16,885	12,960	(3,925)	(23.2%)	
01090 - Senior and Disability services Total	34,500	14,385	10,970	(3,415)	(23.7%)	
01095 - Loftus Community Centre						
Income						
Fees and Charges	(46,000)	(19,165)	(29,619)	(10,454)	54.5%	
Income Total	(46,000)	(19,165)	(29,619)	(10,454)	54.5%	
Expenditure						
Employee Costs	0	0	2,101	2,101	100.0%	
Materials and Contracts	12,650	5,275	2,847	(2,328)	(44.1%)	
Other Employee Costs	1,000	415	0	(415)	(100.0%)	
Other Expenditure	500	210	1,388	1,178	561.0%	
Utilities	22,500	9,375	2,644	(6,731)	(71.8%)	
Expenditure Total	36,650	15,275	9,080	(6,195)	(40.6%)	
01095 - Loftus Community Centre Total	(9,350)	(3,890)	(20,539)	(16,649)	428.0%	
01205 - Community Partnership Administration						
Expenditure						
Employee Costs	0	0	395	395	100.0%	
Expenditure Total	0	0	395	395	100.0%	
01205 - Community Partnership Administration Total	0	0	395	395	100.0%	
Community and Business Services Total	(32,736,778)	(35,816,240)	(36,684,748)	(868,508)	2.4%	
Infrastructure and Environment						
01135 - Director Infrastructure and Environment						
Expenditure						
Employee Costs	409,964	161,152	152,831	(8,221)	(5.1%)	
Internal Allocations	14,221	6,046	6,080	34	0.6%	
Internal Recovery	(489,027)	(193,970)	(195,473)	(1,503)	0.8%	
Materials and Contracts	49,750	19,113	32,236	13,123	68.7%	
Other Employee Costs	14,592	7,606	4,208	(3,398)	(44.7%)	
Other Expenditure	500	53	18	(35)	(66.0%)	
Expenditure Total	0	0	0	0	0.0%	
01135 - Director Infrastructure and Environment Total	0	0	0	0	0.0%	
01140 - Ranger Services/Administration						
Income						
Contributions	(2,800)	(1,305)	0	1,305	(100.0%)	
Fees and Charges	(2,500)	(319)	372	490	(217.0%)	
Income Total	(5,300)	(1,623)	372	1,995	(122.9%)	
Expenditure						
Employee Costs	2,796,388	1,059,092	951,855	(148,137)	(13.5%)	Vacant positions and delay in the hiring process has resulted in less than anticipated employee expenses.
Interest Expenses	1,801	900	900	0	0.0%	
Internal Allocations	1,216,403	473,095	456,681	(16,414)	(3.5%)	
Internal Recovery	(4,487,915)	(1,068,476)	(1,523,836)	144,640	(8.7%)	
Materials and Contracts	347,500	76,476	97,229	20,753	27.1%	-\$18k timing variance on software license fees. -\$174k legal fees incurred earlier than budgeted. -\$17k furniture & equipment purchased earlier than budgeted. - Other variances are individually immaterial.
Other Employee Costs	42,093	12,576	14,280	1,704	13.5%	
Other Expenditure	85,500	7,060	2,519	(4,541)	(84.3%)	
Expenditure Total	4,379	1,623	(372)	(1,995)	(122.9%)	
01140 - Ranger Services/Administration Total	(930)	0	0	0	0.0%	

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



	Revised Budget 2021/22	YTD Budget 30/11/2021	YTD Actual 30/11/2021	YTD Variance	% Variance	Variance Commentary
01145 - Animal Control / Dog Pound						
Income						
Fees and Charges	(97,150)	(43,629)	(46,361)	(2,732)	6.3%	
Other Revenues	0	0	(51)	(51)	100.0%	
Income Total	(97,150)	(43,629)	(46,412)	(2,783)	6.4%	
Expenditure						
Internal Allocations	270,193	100,450	91,742	(8,708)	(8.7%)	
Materials and Contracts	31,300	9,870	10,819	949	9.6%	
Other Expenditure	1,300	285	1,283	998	350.2%	
Expenditure Total	302,793	110,605	103,844	(6,761)	(6.1%)	
01145 - Animal Control / Dog Pound Total	205,643	66,976	57,432	(9,544)	(14.2%)	
01150 - Local Laws and Abandoned Vehicles						
Income						
Fees and Charges	(171,550)	(65,514)	(64,628)	886	(1.4%)	
Income Total	(171,550)	(65,514)	(64,628)	886	(1.4%)	
Expenditure						
Internal Allocations	810,581	301,350	275,672	(25,678)	(8.5%)	
Materials and Contracts	6,000	929	1,475	546	58.8%	
Other Expenditure	800	100	675	575	575.0%	
Expenditure Total	817,381	302,379	277,822	(24,557)	(8.1%)	
01150 - Local Laws and Abandoned Vehicles Total	645,831	236,865	213,194	(23,671)	(10.0%)	
01155 - Community and Safety						
Income						
Grants and Subsidies	(50,000)	(20,635)	0	20,835	(100.0%)	Timing variance in relation to grant income.
Income Total	(50,000)	(20,635)	0	20,835	(100.0%)	
Expenditure						
Employee Costs	52,586	20,697	20,816	119	0.6%	
Internal Allocations	25,843	10,035	9,400	(635)	(6.3%)	
Materials and Contracts	82,550	13,733	874	(12,859)	(93.6%)	
Other Employee Costs	360	150	0	(150)	(100.0%)	
Expenditure Total	161,349	44,615	31,090	(15,529)	(36.3%)	
01155 - Community and Safety Total	111,349	23,780	31,090	7,310	36.7%	
01160 - Infringement and Inspectorial Control						
Income						
Fees and Charges	(2,778,637)	(1,204,929)	(1,159,602)	45,327	(3.8%)	
Other Revenues	(200)	(16)	(227)	(211)	1,318.6%	
Income Total	(2,778,837)	(1,204,945)	(1,159,829)	45,116	(3.7%)	
Expenditure						
Depreciation	258,884	0	0	0	0.0%	
Internal Allocations	3,407,141	1,266,876	1,153,463	(114,223)	(9.0%)	
Materials and Contracts	622,000	522,454	537,110	14,676	2.8%	
Other Expenditure	196,500	63,774	16,820	(46,854)	(73.5%)	Timing on receipt of fine lodgement fees.
Expenditure Total	4,484,525	1,852,884	1,706,483	(146,401)	(7.9%)	
01160 - Infringement and Inspectorial Control Total	1,705,688	647,939	546,654	(101,285)	(15.6%)	
01165 - Car Parks and Kerbside Parking						
Income						
Fees and Charges	(5,433,749)	(2,256,665)	(2,644,288)	(387,623)	17.2%	Higher than expected parking ticket revenue. To be adjusted in the next budget review.
Income Total	(5,433,749)	(2,256,665)	(2,644,288)	(387,623)	17.2%	
Expenditure						
Depreciation	362,640	0	0	0	0.0%	
Employee Costs	100,100	41,735	16,330	(25,405)	(60.9%)	All other variances are individually immaterial.
Materials and Contracts	463,822	193,230	142,291	(50,939)	(26.4%)	\$14k timing variance on rental property expenses for Barlee St Car Park.
Other Expenditure	450,115	186,101	156,000	(30,102)	(16.2%)	All other variances are individually immaterial.
Utilities	0	0	7,498	7,498	100.0%	
Expenditure Total	1,376,677	421,066	322,119	(98,948)	(23.5%)	
01165 - Car Parks and Kerbside Parking Total	(4,057,072)	(1,835,630)	(2,322,169)	(486,571)	26.9%	

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



	Revised Budget 2021/22	YTD Budget 30/11/2021	YTD Actual 30/11/2021	YTD Variance	% Variance	Variance Commentary
01170 - Engineering Design Services						
Income						
Contributions	(1,500)	(792)	(762)	30	(3.8%)	
Fees and Charges	(82,000)	(20,000)	(15,949)	4,051	(20.3%)	
Grants and Subsidies	(31,000)	0	775	775	100.0%	
Income Total	(114,500)	(20,792)	(15,936)	4,856	(23.4%)	
Expenditure						
Depreciation	121,644	0	0	0	0.0%	
Employee Costs	772,479	303,933	295,558	(8,375)	(2.8%)	
Internal Allocations	373,611	143,364	129,821	(13,443)	(8.4%)	
Materials and Contracts	384,500	159,850	99,795	(60,155)	(37.6%)	- \$37.5k timing variance on contractor expenses for the Tree Lighting Leadville project. - \$12k timing variance on street lighting maintenance. - \$10k timing variance on Travel Smart community programmes - (\$18k) higher than expected consulting fees. To be adjusted in next budget review. - Other variances are individually immaterial.
Other Employee Costs	39,865	18,829	73,229	54,400	288.9%	Agency costs incurred in relation to filling a vacant position. To be adjusted during next budget review.
Other Expenditure	15,500	6,250	2,846	(3,404)	(54.5%)	
Utilities	760,500	316,793	171,202	(145,591)	(46.0%)	Timing variance on electricity costs.
Expenditure Total	2,468,099	949,119	772,551	(176,568)	(18.6%)	
01170 - Engineering Design Services Total	2,353,599	928,327	756,615	(171,712)	(18.5%)	
01175 - City Buildings						
Income						
Contributions	(2,000)	(986)	(775)	211	(21.4%)	
Income Total	(2,000)	(986)	(775)	211	(21.4%)	
Expenditure						
Employee Costs	391,687	149,034	113,401	(35,633)	(23.9%)	Favourable variance due to the agency labour costs budget currently used to pay for the vacant position.
Internal Allocations	172,611	64,396	59,461	(4,935)	(7.7%)	
Materials and Contracts	20,000	8,335	2,358	(5,977)	(71.7%)	
Other Employee Costs	4,207	2,013	2,013	0	0.0%	
Expenditure Total	588,505	223,778	177,233	(46,540)	(20.8%)	
01175 - City Buildings Total	586,505	222,792	176,458	(46,334)	(20.8%)	
01180 - Roads and Public Works Admin						
Income						
Contributions	(38,000)	(17,920)	(15,591)	2,359	(13.2%)	
Fees and Charges	(21,500)	(6,561)	(7,544)	(983)	15.0%	
Other Revenues	(500)	0	0	0	0.0%	
Income Total	(58,000)	(24,481)	(23,105)	1,376	(5.6%)	
Expenditure						
Employee Costs	440,096	173,937	194,756	10,819	6.2%	
Internal Allocations	579,049	216,676	198,660	(18,016)	(8.3%)	
Materials and Contracts	53,450	17,211	26,136	8,925	51.9%	
Other Employee Costs	41,067	16,876	15,489	1,613	9.6%	
Other Expenditure	0	0	1,327	1,327	100.0%	
Expenditure Total	1,113,662	424,700	429,368	4,668	1.1%	
01180 - Roads and Public Works Admin Total	1,055,662	400,219	406,263	6,044	1.5%	

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



	Revised Budget 2021/22	YTD Budget 30/11/2021	YTD Actual 30/11/2021	YTD Variance	% Variance	Variance Commentary
01185 - Parks and Environmental Services						
Income						
Fees and Charges	(90,157)	(36,866)	(27,999)	8,867	(24.1%)	
Income Total	(90,157)	(36,866)	(27,999)	8,867	(24.1%)	
Expenditure						
Depreciation	994,382	0	0	0	0.0%	
Employee Costs	2,312,150	965,865	784,588	(181,277)	(18.8%)	- \$82k reactive maintenance costs for verges not yet required. - \$50k reactive maintenance costs for Hyde Park not yet required. - \$23k reactive maintenance for local parks not yet required. - \$23k reactive maintenance costs for parks streetscapes not yet required. - \$13k reactive maintenance costs for Britannia Road Reserve not yet required. - \$10k budget phasing variance on maintenance for Beauty Park Reserve. - \$39k budget phasing variance on planned maintenance for local parks. - All other variances individually immaterial.
Internal Allocations	384	160	160	0	0.0%	
Materials and Contracts	3,278,250	1,661,475	1,477,250	(184,225)	(11.1%)	- \$56k reactive maintenance costs for Hyde Park not yet required. - \$37k reactive maintenance costs for Britannia Road Reserve not yet required. - \$22k timing variance on general maintenance for Britannia Road Reserve. - \$20k timing variance on maintenance for Money Street Trees Surgery. - \$18k timing variance on weed control. - \$17k reactive maintenance costs for Local Parks not yet required. - \$15k timing variance for general maintenance for Charles Verney. - \$14k timing variance for amenity pruning costs. - \$13k reactive maintenance costs for street trees not yet required. - \$13k reactive maintenance costs for verges not yet required. - \$10k timing variance on general maintenance for Oxford Street Reserve. - (\$156k) budget phasing variance on planned maintenance for street trees.
Other Employee Costs	0	0	1,167	1,167	100.0%	
Utilities	0	0	22,079	22,079	100.0%	To be revised in the next budget review.
Expenditure Total	6,585,176	2,627,500	2,265,244	(342,256)	(13.0%)	
01185 - Parks and Environmental Services Total	6,495,019	2,590,634	2,237,245	(353,389)	(12.9%)	
01190 - Waste Services						
Income						
Contributions	(3,200)	(1,335)	(1,743)	(408)	30.6%	
Fees and Charges	(132,500)	(125,472)	(108,006)	17,467	(13.9%)	
Other Revenues	(1,000)	(415)	(29,831)	(29,416)	7,088.2%	Favourable variance relating to rebates and micro business annual charges. To be adjusted in the next budget review.
Income Total	(136,700)	(127,222)	(139,580)	(12,357)	9.7%	
Expenditure						
Depreciation	39,742	0	0	0	0.0%	
Employee Costs	2,005,376	811,105	919,236	108,131	13.3%	\$66k relates to worker's compensation payments that is pending reimbursement. - Other variances are individually immaterial.
Interest Expenses	83,839	0	0	0	0.0%	
Internal Allocations	1,096,654	403,944	381,061	(28,883)	(7.0%)	
Internal Recovery	(368,505)	(153,967)	(198,172)	(44,212)	28.7%	
Materials and Contracts	11,403,044	8,872,998	8,612,084	(260,914)	(2.9%)	
Other Employee Costs	49,873	20,838	18,201	(2,637)	(12.7%)	
Other Expenditure	922,500	921,825	902,640	(18,885)	(2.1%)	
Expenditure Total	15,232,623	10,882,556	10,635,059	(247,500)	(2.3%)	
01190 - Waste Services Total	15,095,923	10,755,328	10,495,470	(299,857)	(2.4%)	

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



	Revised Budget 2021/22	YTD Budget 30/11/2021	YTD Actual 30/11/2021	YTD Variance	% Variance	Variance Commentary
01195 - Works Depot						
Income						
Contributions	(1,000)	(408)	(581)	(173)	42.4%	
Income Total	(1,000)	(408)	(581)	(173)	42.4%	
Expenditure						
Employee Costs	188,024	73,979	71,362	(2,617)	(3.5%)	
Internal Allocations	93,674	34,850	33,329	(1,521)	(4.4%)	
Internal Recovery	(293,198)	(113,631)	(109,142)	4,489	(4.0%)	
Materials and Contracts	6,000	2,500	517	(1,983)	(79.3%)	
Other Employee Costs	2,500	1,940	808	(712)	(20.4%)	
Other Expenditure	4,000	1,670	3,687	2,217	120.8%	
Expenditure Total	1,000	408	581	173	42.4%	
01195 - Works Depot Total	0	0	0	0	0.0%	
01200 - Plant Operating						
Expenditure						
Depreciation	1,125,690	0	0	0	0.0%	
Employee Costs	0	0	10,113	10,113	100.0%	
Internal Allocations	76,610	34,660	30,895	(3,665)	(10.6%)	
Internal Recovery	(1,045,425)	(435,582)	(421,653)	13,939	(3.2%)	
Materials and Contracts	631,000	289,165	244,616	(44,549)	(15.4%)	Favourable variance on fuel and repairs.
Expenditure Total	787,875	(111,767)	(135,929)	(24,162)	21.6%	
01200 - Plant Operating Total	787,875	(111,767)	(135,929)	(24,162)	21.6%	
01215 - Public Works						
Expenditure						
Depreciation	4,223,876	0	0	0	0.0%	
Employee Costs	1,364,500	551,809	443,760	(108,149)	(19.6%)	- \$69k timing variance on road sweeping. - \$35k timing variance on maintenance for footpaths. - \$26k timing variance on street cleaning for shopping precincts. - \$15k timing variance for graffiti control. - Other variances are individually immaterial.
Internal Recovery	(767,749)	(319,890)	(108,408)	211,482	(66.1%)	
Materials and Contracts	1,310,335	442,179	383,742	(58,437)	(13.2%)	\$49k timing variance on footpath maintenance. - Other variances are individually immaterial.
Expenditure Total	6,130,971	674,198	719,094	44,896	6.7%	
01215 - Public Works Total	6,130,971	674,198	719,094	44,896	6.7%	
01220 - Child Care and Play Groups						
Income						
Fees and Charges	(58,553)	(34,546)	(37,962)	(3,606)	10.5%	
Reimbursements	(20,995)	(7,570)	(8,484)	(914)	12.1%	
Income Total	(79,548)	(42,116)	(46,446)	(4,530)	10.8%	
Expenditure						
Depreciation	87,636	0	0	0	0.0%	
Internal Allocations	4,458	1,840	1,865	25	1.4%	
Materials and Contracts	40,925	34,763	2,842	(31,921)	(91.8%)	\$30k timing variance for maintenance costs for North Perth Playgroup.
Utilities	9,450	3,935	3,930	(5)	(0.1%)	
Expenditure Total	141,569	40,538	8,637	(51,901)	(78.7%)	
01220 - Child Care and Play Groups Total	62,227	(1,378)	(37,799)	(36,421)	2,643.0%	
01225 - Stadium and Ovals						
Income						
Fees and Charges	(46,798)	(34,227)	(35,933)	(1,490)	4.1%	
Reimbursements	(146,988)	(61,245)	(49,639)	11,606	(19.0%)	
Income Total	(193,786)	(95,472)	(85,572)	10,200	(16.7%)	
Expenditure						
Depreciation	2,390,736	0	0	0	0.0%	
Employee Costs	0	0	348	348	100.0%	
Internal Allocations	14,343	5,878	5,975	97	1.7%	
Materials and Contracts	258,500	176,725	65,972	(111,053)	(62.8%)	\$113k timing variance on maintenance works for the Liles Soccer Stadium. - \$11k timing variance on turf maintenance for the Leaderville common area.
Other Expenditure	12,813	0	4,571	4,571	100.0%	
Utilities	67,800	28,250	36,275	8,025	28.4%	
Expenditure Total	2,744,192	210,853	112,841	(88,012)	(46.5%)	
01225 - Stadium and Ovals Total	2,550,406	115,381	27,569	(87,812)	(76.1%)	
01230 - Public Halls						
Income						
Fees and Charges	(141,918)	(55,978)	(66,641)	(30,665)	54.8%	- \$9k favourable variance on hire income for the North Perth Town Hall. - \$14k favourable variance on hire income for the Mount Hawthorn Community Centre.
Reimbursements	(3,281)	(217)	(829)	(612)	282.0%	
Income Total	(145,199)	(56,195)	(67,470)	(31,277)	55.7%	
Expenditure						
Depreciation	240,384	0	0	0	0.0%	
Employee Costs	1,000	0	465	465	100.0%	
Internal Allocations	7,307	2,863	3,045	182	6.4%	
Materials and Contracts	125,050	56,383	92,248	35,865	63.6%	- \$18k unfavourable variance due to additional cleaning maintenance required for Mount Hawthorn Community Centre. - \$11k unfavourable variance due to additional cleaning maintenance required for North Perth Town Hall.
Other Expenditure	593	0	1,593	1,593	100.0%	
Utilities	27,150	11,310	18,176	6,866	60.7%	
Expenditure Total	401,474	70,556	115,527	44,971	63.7%	
01230 - Public Halls Total	256,275	14,363	28,057	13,694	95.3%	

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



	Revised Budget 2021/22	YTD Budget 30/11/2021	YTD Actual 30/11/2021	YTD Variance	% Variance	Variance Commentary
01235 - Community and Welfare Centre						
Income						
Fees and Charges	(30,398)	(14,110)	(15,442)	(1,332)	9.4%	
Reimbursements	(16,916)	(3,779)	(12,042)	(8,263)	218.7%	
Income Total	(47,314)	(17,889)	(27,484)	(9,595)	53.6%	
Expenditure						
Depreciation	172,224	0	0	0	0.0%	
Employee Costs	0	0	649	649	100.0%	
Internal Allocations	7,806	3,334	3,255	(79)	(2.4%)	
Materials and Contracts	27,650	13,827	12,320	(1,507)	(10.9%)	
Other Expenditure	0	0	1,209	1,209	100.0%	
Utilities	9,620	4,310	4,136	(174)	(4.0%)	
Expenditure Total	217,300	21,471	21,569	98	0.5%	
01235 - Community and Welfare Centre Total	169,986	3,582	(5,915)	(9,497)	(265.1%)	
01240 - Sporting Clubs Buildings						
Income						
Fees and Charges	(65,235)	(28,196)	(31,289)	(3,093)	11.0%	
Reimbursements	(78,753)	(21,525)	(48,474)	(26,949)	125.2%	All variances are individually immaterial.
Income Total	(144,988)	(49,721)	(79,763)	(30,042)	60.4%	
Expenditure						
Depreciation	657,024	0	0	0	0.0%	
Employee Costs	0	0	278	278	100.0%	
Internal Allocations	33,278	13,689	13,870	181	1.3%	
Materials and Contracts	74,600	36,798	29,450	(7,338)	(19.9%)	
Other Expenditure	0	0	2,061	2,061	100.0%	
Utilities	75,780	31,570	31,421	(149)	(0.5%)	
Expenditure Total	840,682	82,047	77,080	(4,967)	(6.1%)	
01240 - Sporting Clubs Buildings Total	695,694	32,326	(2,683)	(35,009)	(108.3%)	
01245 - Reserves Pavilions and Facilities						
Income						
Fees and Charges	(17,510)	(7,441)	(11,427)	(3,986)	53.6%	
Reimbursements	(3,066)	(608)	(1,592)	(984)	161.8%	
Income Total	(20,576)	(8,049)	(13,019)	(4,970)	61.7%	
Expenditure						
Depreciation	231,238	0	0	0	0.0%	
Internal Allocations	6,834	2,729	2,845	116	4.3%	
Materials and Contracts	410,701	240,986	129,711	(111,275)	(46.2%)	\$103k timing variance on demolition works of Banks Reserve Pavilion. Other variances are individually immaterial.
Other Expenditure	0	0	5,088	5,088	100.0%	
Utilities	45,480	18,955	24,594	5,639	29.7%	
Expenditure Total	694,253	262,670	162,238	(100,432)	(38.2%)	
01245 - Reserves Pavilions and Facilities Total	673,677	254,621	149,219	(105,402)	(41.4%)	
01250 - Health Clinics						
Income						
Fees and Charges	(26,620)	(18,528)	(19,170)	(642)	3.5%	
Reimbursements	(2,302)	(726)	(2,445)	(1,319)	236.6%	
Income Total	(28,722)	(19,254)	(21,615)	(2,361)	12.3%	
Expenditure						
Depreciation	54,432	0	0	0	0.0%	
Employee Costs	0	0	1,103	1,103	100.0%	
Internal Allocations	2,138	866	890	24	2.8%	
Materials and Contracts	80,500	69,325	8,814	(60,511)	(87.3%)	\$60k timing variance on maintenance costs for North Perth Dental Clinic.
Other Expenditure	1,895	0	713	713	100.0%	
Utilities	6,300	2,625	4,891	2,266	86.3%	
Expenditure Total	145,265	72,816	16,411	(56,405)	(77.9%)	
01250 - Health Clinics Total	116,543	53,562	(5,204)	(58,706)	(109.7%)	

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



	Revised Budget 2021/22	YTD Budget 30/11/2021	YTD Actual 30/11/2021	YTD Variance	% Variance	Variance Commentary
01255 - Road Reserves						
Expenditure						
Employee Costs	97,200	40,470	18,552	(21,918)	(54.2%)	\$19k reactive maintenance costs not yet required for Road Reserves.
Materials and Contracts	37,850	18,085	17,215	(870)	(4.8%)	- Other variances individually immaterial.
Utilities	0	0	3,036	3,036	100.0%	
Expenditure Total	135,150	58,555	38,803	(19,752)	(33.7%)	
01255 - Road Reserves Total	135,150	58,555	38,803	(19,752)	(33.7%)	
01265 - Operational Buildings						
Income						
Contributions	(70,608)	(29,420)	(29,407)	13	(0.0%)	
Fees and Charges	(917,590)	(373,775)	(386,365)	(12,590)	3.4%	
Reimbursements	(535,824)	(223,558)	(197,190)	36,168	(16.2%)	\$22k timing variance on variable outgoings recouped.
Income Total	(1,524,022)	(626,553)	(602,962)	23,591	(3.8%)	- Other variances individually immaterial.
Expenditure						
Depreciation	1,529,400	0	0	0	0.0%	
Employee Costs	7,000	3,085	12,140	9,055	293.5%	
Interest Expenses	115,870	38,743	38,742	(1)	(0.0%)	
Internal Allocations	59,229	24,376	24,685	309	1.3%	
Internal Recovery	(293,196)	(125,303)	(151,332)	(25,969)	20.7%	
Materials and Contracts	524,504	225,810	207,197	(18,613)	(8.2%)	
Other Expenditure	587,867	0	13,740	13,740	100.0%	
Utilities	131,300	54,705	48,017	(6,688)	(12.2%)	
Expenditure Total	2,661,976	221,356	193,189	(28,167)	(12.7%)	
01265 - Operational Buildings Total	1,137,354	(405,197)	(409,773)	(4,576)	1.1%	
01270 - Depot Buildings						
Expenditure						
Depreciation	163,564	0	0	0	0.0%	
Employee Costs	0	0	747	747	100.0%	
Internal Allocations	7,517	3,062	3,130	38	1.2%	
Internal Recovery	(294,758)	(64,772)	(86,574)	(21,802)	33.7%	
Materials and Contracts	48,500	22,838	44,100	21,262	93.1%	Higher than expected building and maintenance works required.
Other Expenditure	27,177	27,177	29,757	2,580	9.5%	
Utilities	28,000	11,665	8,840	(2,825)	(24.2%)	
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)	(1,283)	(1,307)	(24)	1.9%	
Income Total	(2,800)	(1,283)	(1,307)	(24)	1.9%	
Expenditure						
Depreciation	108,655	0	0	0	0.0%	
Employee Costs	1,329,035	529,260	665,740	136,480	25.8%	\$35k variance relates to worker's compensation payments that is pending reimbursement.
Internal Allocations	1,414,670	528,985	492,317	(36,668)	(6.9%)	- Other variances will be reallocated the following month.
Internal Recovery	(1,386,743)	(577,805)	(458,811)	118,994	(20.6%)	
Materials and Contracts	70,500	23,540	5,280	(18,260)	(77.6%)	
Other Employee Costs	79,233	34,153	24,767	(8,386)	(17.5%)	
Other Expenditure	19,000	7,815	5,670	(2,145)	(28.4%)	
Expenditure Total	1,634,350	546,048	734,963	188,915	34.6%	
01275 - Parks Services Administration Total	1,631,550	544,765	733,656	188,891	34.7%	
01280 - Recoverable Works						
Income						
Reimbursements	(32,660)	(10,275)	(16,934)	(6,659)	64.8%	
Income Total	(32,660)	(10,275)	(16,934)	(6,659)	64.8%	
Expenditure						
Employee Costs	12,650	5,275	2,378	(2,897)	(54.9%)	
Materials and Contracts	20,000	5,000	5,370	370	7.4%	
Expenditure Total	32,650	10,275	7,748	(2,527)	(24.4%)	
01280 - Recoverable Works Total	(5)	0	(9,186)	(9,186)	100.0%	
Infrastructure and Environment Total	38,544,520	15,270,272	13,708,161	(1,562,111)	(10.2%)	

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



	Revised Budget 2021/22	YTD Budget 30/11/2021	YTD Actual 30/11/2021	YTD Variance	% Variance	Variance Commentary
Strategy and Development						
01010 - Corporate Strategy and Governance						
Income						
Other Revenues	(200)	(25)	(200)	(175)	700.0%	
Income Total	(200)	(25)	(200)	(175)	700.0%	
Expenditure						
Employee Costs	495,279	195,059	177,283	(17,776)	(9.1%)	
Internal Allocations	250,625	98,858	90,628	(8,230)	(8.3%)	
Materials and Contracts	186,450	66,340	21,665	(44,675)	(67.3%)	- \$16k audit fees not yet required. - \$15k 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	823	204	(619)	(75.2%)	
Expenditure Total	937,104	363,080	289,780	(73,300)	(28.2%)	
01010 - Corporate Strategy and Governance Total	936,904	363,055	289,580	(73,475)	(28.2%)	
01105 - Director Strategy and Development						
Expenditure						
Employee Costs	322,678	126,807	125,493	(1,314)	(1.0%)	
Internal Allocations	7,361	3,146	3,019	(127)	(4.0%)	
Materials and Contracts	(333,639)	(130,861)	(129,324)	1,537	(1.2%)	
Other Employee Costs	1,150	169	679	510	301.8%	
Other Expenditure	2,200	656	132	(826)	(78.9%)	
Other Expenditure	250	81	1	(80)	(68.8%)	
Expenditure Total	0	0	0	0	0.0%	
01105 - Director Strategy and Development Total	0	0	0	0	0.0%	
01110 - Development and Design						
Income						
Contributions	(1,300)	(540)	(387)	153	(28.3%)	
Fees and Charges	(338,840)	(147,294)	(214,870)	(67,576)	45.9%	- \$59k budget phasing variance on development application fees. - Other variances individually immaterial.
Income Total	(340,140)	(147,834)	(215,257)	(67,423)	45.6%	
Expenditure						
Employee Costs	1,137,215	447,313	455,044	7,731	1.7%	
Internal Allocations	537,698	210,771	176,316	(32,455)	(15.4%)	
Materials and Contracts	149,350	69,900	26,756	(43,144)	(61.7%)	- \$41k legal and consultant fees not yet required. - Other variances are individually immaterial.
Other Employee Costs	26,519	6,372	7,914	1,542	20.4%	
Other Expenditure	32,600	15,250	17,457	2,207	14.5%	
Expenditure Total	1,883,372	749,806	685,487	(64,319)	(8.6%)	
01110 - Development and Design Total	1,543,232	601,972	470,230	(131,742)	(21.9%)	
01115 - Health Admin and Food Control						
Income						
Contributions	(3,300)	(2,068)	(561)	1,487	(71.9%)	
Fees and Charges	(302,520)	(263,585)	(299,726)	(36,141)	13.7%	- \$55k favourable variance for food premises licence fees. - Other variances are individually immaterial.
Other Revenues	(1,000)	(415)	0	415	(100.0%)	
Income Total	(306,820)	(266,068)	(300,307)	(54,239)	12.9%	
Expenditure						
Employee Costs	890,232	389,526	375,841	(13,685)	(3.5%)	
Internal Allocations	443,002	172,773	156,318	(16,455)	(9.5%)	
Materials and Contracts	99,337	35,663	14,676	(20,985)	(58.8%)	- \$11k timing variance on public health plan programmes. - Other variances are individually immaterial.
Other Employee Costs	21,643	7,175	3,110	(4,065)	(66.7%)	
Other Expenditure	11,750	4,895	2,588	(2,307)	(47.1%)	
Expenditure Total	1,565,964	610,032	552,535	(67,497)	(9.4%)	
01115 - Health Admin and Food Control Total	1,259,144	343,964	252,228	(91,736)	(26.7%)	
01120 - Compliance Services						
Income						
Contributions	(2,000)	(975)	(1,162)	(187)	19.2%	
Fees and Charges	(26,000)	(9,084)	10,433	19,517	(214.9%)	
Income Total	(28,000)	(10,059)	9,271	19,330	(192.2%)	
Expenditure						
Employee Costs	462,038	181,796	189,464	7,668	4.2%	
Internal Allocations	227,963	88,951	79,417	(9,534)	(10.7%)	
Materials and Contracts	55,100	22,960	9,212	(13,748)	(59.9%)	
Other Employee Costs	12,340	3,793	3,382	(411)	(10.9%)	
Other Expenditure	2,050	930	135	(895)	(63.7%)	
Expenditure Total	759,441	298,336	291,610	(6,720)	(8.6%)	
01120 - Compliance Services Total	731,441	288,277	290,881	2,610	0.9%	

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

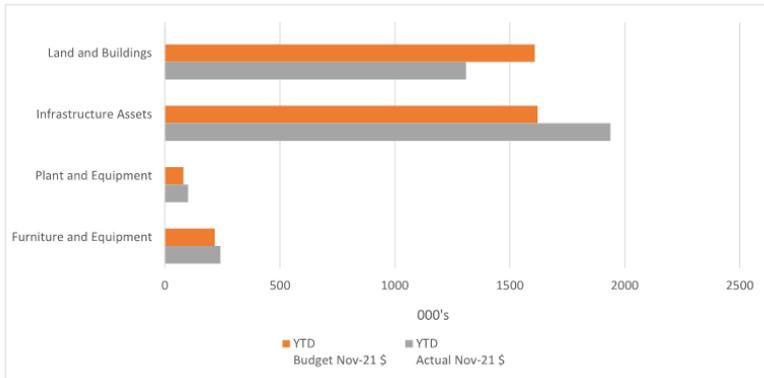


	Revised Budget 2021/22	YTD Budget 30/11/2021	YTD Actual 30/11/2021	YTD Variance	% Variance	Variance Commentary
01125 - Building Control and License						
Income						
Contributions	(1,800)	(774)	(48)	726	(93.8%)	
Fees and Charges	(253,550)	(105,051)	(102,706)	2,345	(2.2%)	
Other Revenues	(7,750)	(1,770)	(1,400)	370	(20.9%)	
Income Total	(263,100)	(107,595)	(104,154)	3,441	(3.2%)	
Expenditure						
Employee Costs	380,511	149,707	139,927	(9,780)	(6.5%)	
Internal Allocations	180,169	70,247	62,977	(7,270)	(10.3%)	
Materials and Contracts	8,000	3,340	4,668	1,328	38.8%	
Other Employee Costs	26,388	11,548	4,961	(6,587)	(57.0%)	
Other Expenditure	500	210	1	(209)	(99.9%)	
Expenditure Total	595,568	235,052	212,534	(22,518)	(9.6%)	
01125 - Building Control and License Total	332,468	127,457	108,380	(19,077)	(15.0%)	
01130 - Policy and Place Services						
Income						
Contributions	(1,600)	(665)	(87)	578	(96.9%)	
Fees and Charges	(3,525)	0	(3,647)	(3,647)	100.0%	
Income Total	(5,125)	(665)	(3,734)	(3,069)	461.5%	
Expenditure						
Employee Costs	1,593,730	620,751	606,069	(20,682)	(3.3%)	
Internal Allocations	640,899	249,914	224,136	(25,778)	(10.3%)	
Materials and Contracts	1,218,471	419,072	80,842	(338,430)	(80.8%)	Timing variance of works relating operating initiatives and programmes.
Other Employee Costs	13,185	6,428	4,472	(1,956)	(30.4%)	
Other Expenditure	30,800	12,500	8,480	(4,040)	(32.3%)	
Expenditure Total	3,496,285	1,314,665	923,779	(390,886)	(29.7%)	
01130 - Policy and Place Services Total	3,491,160	1,314,000	920,045	(393,955)	(30.0%)	
Strategy and Development Total	8,294,349	3,038,719	2,331,345	(707,374)	(23.3%)	
Total	15,107,596	(17,037,599)	(20,293,154)	(3,255,555)	19.1%	

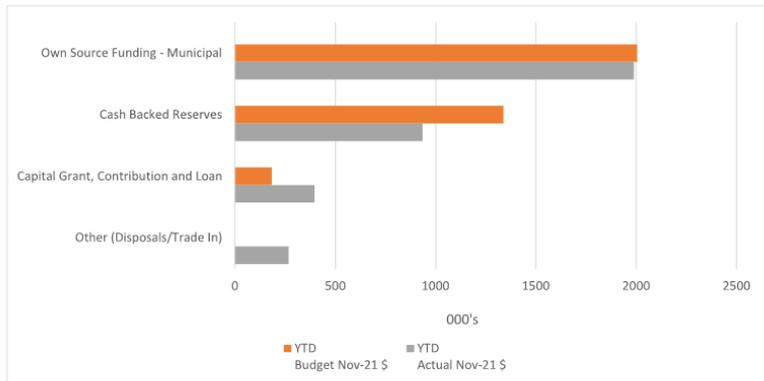
CITY OF VINCENT
 NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
 AS AT 30 NOVEMBER 2021



CAPITAL EXPENDITURE	Revised Budget 2021/22	YTD Budget Nov-21	YTD Actual Nov-21	YTD Variance	Variance
	\$	\$	\$	\$	%
Land and Buildings	9,424,387	1,608,692	1,308,842	(299,850)	(18.6%)
Infrastructure Assets	7,935,745	1,620,451	1,937,529	317,078	19.6%
Plant and Equipment	3,036,056	80,000	100,327	20,327	25.4%
Furniture and Equipment	2,080,825	216,500	240,218	23,718	11.0%
Total	22,477,013	3,525,643	3,586,915	61,272	2%



FUNDING	Revised Budget 2021/22	YTD Budget Nov-21	YTD Actual Nov-21	YTD Variance	Variance
	\$	\$	\$	\$	%
Own Source Funding - Municipal	9,992,589	2,004,524	1,988,596	(15,928)	(0.8%)
Cash Backed Reserves	3,808,207	1,338,272	934,642	(403,630)	(30.2%)
Capital Grant, Contribution and Loan	7,373,384	182,847	396,285	213,438	116.7%
Other (Disposals/Trade In)	1,302,833	0	267,393	267,393	100.0%
Total	22,477,013	3,525,643	3,586,915	61,272	2%



**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 30 NOVEMBER 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	74,450	(77,931)	(51%)	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	778,847	(255,544)	(25%)	231,209	Works in progress.
Beatty Park Leisure Centre – Concourse Tiling	99,738	99,738	90,325	(9,413)	(9%)	-	Works Complete.
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand	450,000	10,000	-	(10,000)	(100%)	-	Contract to be awarded, works to commence December 21.
Beatty Park Leisure Centre – Electrical Infrastructure Renewal	300,000	-	-	0	0%	-	Works at planning stage.
LIBRARY							
Upgrade Library counter to enhance customer service delivery	48,500	-	-	-	0%	-	To commence in Apr 22.
VINCENT COMMUNITY CENTRE							
Vincent Community Centre – Air Conditioning & HVAC Renewal	60,000	60,000	40,000	(20,000)	(33%)	40,633	Job is completed, remaining funds reallocated to BPLC Infrastructure renewal during budget review.
DEPARTMENT OF SPORTS AND RECREATION							
DLGSC LED lighting upgrade/renewal	225,000	-	-	-	0%	-	Works at planning stage.
DLGSC Air Conditioning & HVAC Renewal	250,000	5,000	4,950	(50)	(1%)	1,000	Works in progress.
DLGSC renewal/upgrade-Lease obligation	80,000	-	-	-	0%	79,261	Works at planning stage.

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 30 NOVEMBER 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	1,000	6,545	5,545	555%	13,728	Planning phase, works will commence in FY22-23.
413 Bulwer Street, West Perth - Replacement of shed (Volleyball WA)	50,000	-	-	-	0%	32,530	Works to be scheduled.
Works Depot - Non fixed assets renewals	95,000	-	-	-	0%	1,920	Works to be scheduled.
Lease Property Non Scheduled Renewal	50,000	-	-	-	0%	-	Based on request from leasee.
99 Loftus Street, Leederville - Loftus Child Health leasing requirements	20,000	5,000	-	5,000	(100%)	-	Works commenced, to be completed by Dec 21.
Loftus Recreation Centre, 99 Loftus Street, Leederville - ventilation installation	20,000	20,000	15,360	4,640	(23%)	-	Works completed.
North Perth Main Town Hall - Kitchen and toilet renewal	180,000	-	-	-	0%	13,000	Design phase.
North Perth Lesser Town Hall - Kitchen and toilet renewal	120,000	-	-	-	0%	-	Design phase.
Library Renewals	80,000	-	-	-	0%	-	Project on hold, further planning required.
Menzies Park Pavilion & Ablutions	330,000	-	797	797	100%	9,790	Design Phase, to commence in March 22.
Miscellaneous Assets Renewal (City Buildings)	116,114	-	55,860	55,860	100%	66,733	Based on request, ongoing till June 22.
Aircon & HVAC Miscellaneous Renewals all properties	50,000	-	19,251	19,251	100%	22,269	Based on request, ongoing till June 22.
Water and Energy Efficiency Initiatives	75,000	5,000	23,057	18,057	361%	26,098	Ongoing project, to be completed by June 22.
Hyde Park West	220,000	-	7,019	7,019	100%	3,850	Works in progress, to be completed after Hyde park fair.
Leederville Tennis Club - fencing upgrade	75,000	-	-	-	0%	-	Design phase.
Leederville Oval Stadium - Light posts renewal	1,100,000	-	-	-	0%	-	Major works to be done in next FY.
Forrest Park Croquet Club	49,314	-	-	-	0%	-	Works scheduled to be completed by Dec 21.
Solar Photovoltaic Panel System Installation - Mt Hawthorn Community Centre	8,732	8,732	500	8,232	(94%)	8,395	Works in progress, purchase order raised, to be completed by Dec 21.
Solar Photovoltaic Panel System Installation - Vincent Community Centre	20,150	20,150	-	20,150	(100%)	14,221	Works to commence in Feb - Mar 22.
Solar Photovoltaic Panel System Installation - Britannia Reserve Pavilion	8,900	8,900	-	8,900	(100%)	-	Works to commence in Feb - Mar 22.
Roofing Renewal-Loton Park Tennis Club Room	178,400	178,400	191,880	13,480	8%	0	Works completed.
Leederville Oval Stadium - Electrical renewal - 3 boards	298,088	-	-	-	0%	115,953	Works in progress, purchase order raised, to be completed by Feb 22.
Air Conditioning & HVAC Renewal - Belgravia Leisure Centre	44,223	-	-	-	0%	0	Works at planning stage.
North Perth Bowling Club	80,000	-	-	-	0%	0	Project on hold, further funding required.
East Perth Football Club Function Room Carpet	30,000	-	-	-	0%	0	Works at planning stage.
Margaret Kindergarten - Toilet Upgrade	70,000	-	-	-	0%	0	Works at planning stage.
FOR LAND & BUILDING ASSETS	9,424,387	1,608,692	1,308,842	(299,850)	(19%)	681,541	

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 30 NOVEMBER 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	35,000	65,473	30,473	87%	2,471	Timing Variance, to be completed by Dec 21.
Lake Street - Stuart Street to Newcastle Street	116,615	116,615	64,669	(51,946)	(45%)	4,020	Timing Variance, to be completed by Dec 21.
Glyde Street - Coogee Street to Matlock Street	45,562	25,000	35,642	10,642	43%	117	Works completed, awaiting final invoice.
Richmond Street - Scott Street to Oxford Street	62,141	-	500	500	100%	0	Works to be Scheduled, to be completed by Mar 22.
Eton Street - Gill Street to Ellesmere Street	132,596	-	47,848	47,848	100%	0	Works in progress, to be completed by Mar 22.
Grosvenor Road - Ethel Street to Fitzgerald Street	73,279	-	500	500	100%	760	Works to be Scheduled, to be completed by Mar 22.
Lawley Street - Fitzgerald Street to R.O.W	21,734	-	500	500	100%	0	Works to be Scheduled, to be completed by Mar 22.
Richmond Street - Leicester Street to Cul-de-sac	37,429	-	-	-	0%	16,984	Works to be scheduled, to commence in Jan 22.
Britannia Road - Federation Street to Kalgoorlie Street	96,305	30,000	17,865	12,135	(40%)	10,550	Timing Variance, to be completed by Mar 22
Bouverie Place - Federation Street to Kalgoorlie Street	86,953	-	11,942	11,942	100%	0	Works in progress.
Ashby Street - East Street to Egina Street	100,341	35,000	27,981	7,019	(20%)	2,680	Works in progress, purchase order raised. To be completed by Mar 22
Ashby Street - Kalgoorlie Street to Egina Street	105,907	30,000	34,987	4,987	17%	1,710	Works in progress, purchase order raised. To be completed by Mar 22
Ashby Street - Kalgoorlie Street to The Boulevard	53,984	20,000	12,476	7,524	(38%)	0	Works in progress, purchase order raised. To be completed by Mar 22
Ashby Street - Flinders Street to Coogee Street	53,984	20,000	13,368	6,632	(33%)	1,200	Works in progress, purchase order raised. To be completed by Mar 22
Thompson Street - Barnet Street to Loftus Street	2,500	-	500	500	100%	0	Works to be Scheduled. To be completed by Mar 22.
Bruce Street - Barnet Street to Loftus Street	-	-	-	-	0%	500	Budget to be reallocated as part of budget review.
The Boulevard, Lame Street to Hawthorn Street.	145,000	-	-	-	0%	0	Works to be Scheduled, to be completed by Jun 22.
Raglan Road, Norfolk Street to Hyde Street.	90,000	-	-	-	0%	0	Works to be Scheduled, to be completed by Jun 22.
Grosvenor Road, Ethel Street to Norfolk Street.	90,000	-	-	-	0%	0	Works to be Scheduled, to be completed by Jun 22.
Cleaver Street, Vincent Street to Carr Street (under Roads)	15,000	-	-	-	0%	0	Works to be Scheduled, to be completed by Mar 22.
Egina Street - Berryman Street to Anzac Road	5,000	-	-	-	0%	0	Works to be Scheduled. To be completed by Mar 22.
Egina Street - Tasman Street to Berryman Street	5,000	-	500	500	100%	500	Works to be Scheduled. To be completed by Mar 22.
Minor Traffic Management Improvements Program	85,310	-	19,339	19,339	100%	7,578	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	-	500	500	100%	0	Works in progress, to be completed by Mar 22.
Brisbane Tce - Lake St to Brisbane Place	33,363	-	26,348	26,348	100%	0	Works completed.
Ellesmere Street - Shakespeare St to London St	90,170	25,000	11,619	13,381	(54%)	1,240	Works in progress, purchase order raised. To be completed by Mar 22
TRAFFIC MANAGEMENT							
Alma/Claverton Local Area Traffic Management	48,955	-	-	-	0%	-	Further report going to OMC Mar 22.
Harold and Lord St Intersection	22,850	-	-	-	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 n	100,000	-	-	-	0%	-	Works at planning stage, to be completed by Mar 22.
Leederville Parade - Vincent Street to Loftus Street	200,000	-	5,499	5,499	100%	0	Works in design stage, pending futher discussion with main roads.
Intersection of Bulwer and Stirling St, Perth	95,960	-	10,141	10,141	100%	14,303	Works commenced in late Nov 21, to be completed by Feb 22.
Intersection of Green, Tyler & Merredin St, Mt Hawthorn/Joondanna	26,380	-	1,200	1,200	100%	1,700	Works in design phase, pending discussion with City of Stirling.
Intersection of Loftus and Vincent Streets, West Perth/Leederville	245,270	200,000	92,899	(107,101)	(54%)	14,884	Works to be completed by Dec 21.

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 30 NOVEMBER 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%	-	Budget to be reallocated as part of mid-year budget review.
Streetscape Improvements-Angove St and Fitzgerald St	10,000	-	8,420	8,420	100%	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	167,356	48,980	41%	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%)	0	Increased cost due to weather interruption.
Bourke Street - Charles Street to Loftus Street	173,745	-	-	-	0%	-	Works in planning stage, to be completed by Mar 22.
Carr Street - Fitzgerald Street to Charles Street	110,518	120,518	121,766	1,248	1%	0	Works completed, to be adjusted during MYBR.
Fitzgerald Street - Central lanes Burt Street to Walcott Street	211,842	211,842	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	-	91,696	91,696	100%	4,499	Timing Variance, to be completed by June 22.
Laneway Lighting Program	20,000	-	-	-	0%	-	Works at planning stage.
SLAB FOOTPATH PROGRAMME							
Footpath Upgrade and Renewal Program	30,789	-	23,446	23,446	100%	2,635	Works commenced, to be completed by Mar 22.
Through to Macedonia Place	32,979	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Car Park Entrance to Stirling Street	18,192	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Matlock Street to Egina Street	54,172	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Charles Street to Walcott Street	29,173	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Haynes Street to Hobart Street	25,803	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Ellesmere Strete to Gill Street	26,826	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Bourke Street to Richmond Street	16,662	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Norfolk Street to Ethel Street	19,469	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Brisbane Street to Robinson Ave	14,950	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Beaufort Street to Lindsay Street	14,568	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Leicester Street to Cul-de-sac	41,297	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Brewer Street to Edward Street	60,382	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Intersection of Beaufort Street	17,052	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.
Flinders Street - Scarborough Bch Rd to 65 Flinder Street	43,996	-	-	-	0%	-	Works to be Scheduled. To be completed by Mar 22.

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 30 NOVEMBER 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	-	8,995	8,995	100%	50,524	Timing Variance.
Travel Smart Actions	10,500	-	-	-	0%	-	Works to be Scheduled.
Construct Norfolk St N/S Route Stage 1	-	-	-	-	-	-	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%	-	Quotation phase, works to commence in Jan 22.
Design for Norfolk St N/S Route	8,635	-	-	-	0%	-	To be completed by June 22.
DRAINAGE							
Britannia Reserve Main Drain Renewal stage 1&2	143,635	-	-	-	0%	-	Quotation Phase, to be completed by Mar 22.
Minor drainage improvement program	95,920	-	5,460	5,460	100%	0	Works in progress, ongoing project.
Gully Soak-well program	76,675	20,000	80,445	60,445	302%	492	Over budget, to be adjusted during mid year budget review.
CAR PARK DEVELOPMENT							
Car Parking Upgrade/Renewal Program	155,300	-	-	-	0%	-	Works at planning stage.
Accessible City Strategy Implementation	205,000	-	-	-	0%	-	Works at planning stage.
Car Parking Upgrade-Strathcona St angled parking	20,000	-	-	-	0%	-	Design Phase, to be completed by June 22.
Depot - Car park lighting Renewal	10,789	-	16,124	16,124	100%	-	Over budget, to be adjusted during mid year budget review.
PARKS AND RESERVES							
Banks Reserve Master Plan Implementation - Stage 1	31,782	-	13,772	13,772	100%	0	Timing Variance.
Greening Plan-West End Arts Precinct	4,400	4,400	240	4,160	(95%)	0	Timing Variance.
Leederville Parade (Greening Plan)	200,000	-	-	-	0%	-	Works at planning stage.
Drummond Place (Greening Plan)	28,000	-	570	570	100%	-	Works at planning stage.
Old Aberdeen Place (Greening Plan)	10,000	-	570	570	100%	3,354	Works at planning stage.
Stirling Street (Greening Plan)	30,000	-	-	-	0%	-	Works at planning stage.
Edward Street (Greening Plan)	20,000	-	665	665	100%	-	Works at planning stage.
Dunedin Street Car Park (Greening Plan)	15,000	-	570	570	100%	-	Design Phase.
Flinders Street Car Park (Greening Plan)	15,000	-	-	-	0%	570	Design Phase.
Brittania Reserve – Floodlight Repair	741,444	-	11,859	11,859	100%	12,940	Timing Variance.
Greening Plan - Coogee St Car Park	-	-	990	990	100%	0	Incorrect account used, to be journalled in Dec 21.
Greening Plan - Howlett Street	-	-	609	609	100%	-	Incorrect account used, to be journalled in Dec 21.
Greening Plan - Little Russell Street	-	-	323	323	100%	-	Incorrect account used, to be journalled in Dec 21.
RETICULATION							
Menzies Park - Replace Irrigation System	180,000	-	-	-	0%	-	Works in design phase.
Weld Square - Renew electrical cubicle and Upgrade in ground reticulation system/electrical	15,000	-	-	-	0%	-	Works in design phase.
Auckland/Hobart Street Reserve - replace irrigation	30,673	-	2,040	2,040	100%	-	Works in progress, timing variance.

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 30 NOVEMBER 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%	-	Works at planning stage.
Norwood Park - replace electric BBQ (double)	15,000	15,000	10,868	-	4,132 (28%)	-	Works completed, awaiting final invoice.
Banks Reserve Masterplan - Infrastructure Improvements (benches/seating)	40,000	-	-	-	0%	30,420	Works in design phase.
Auckland/Hobart Street Reserve – replacement perimeter fencing	20,000	-	-	-	0%	-	Quotation phase.
Hyde Park - upgrade of path lighting	129,658	-	-	-	0%	-	Quotation Phase.
Britannia Reserve - shade sail replacement (south)	18,000	-	-	-	0%	-	Quotation Phase.
Charles Veryard Reserve - Flood Lighting	100,000	-	5,000	5,000	100%	2,410	Works in design phase.
PARKS DEVELOPMENT							
Haynes Street Reserve Development Plan Implementation Stages 1 & 2	340,000	-	-	-	0%	-	Project deferred until FY 22-23.
Monmouth Street	10,000	-	-	-	0%	74	Consultation in progress.
Edinboro Street Reserve	20,000	-	-	-	0%	-	Works to commence after Jan 22.
Hyde Park re-asphalt Pathways	100,000	-	-	-	0%	-	Investigation in progress.
Les Lilleyman – Playground and softfall replacement	115,000	-	-	-	0%	-	Quotation phase.
Tolcon Place Reserve - replace playground soft fall	20,000	-	-	-	0%	14,600	Quotation phase, works to commence in Dec 21.
Cricket Wicket Renewal Program	25,000	10,000	16,606	6,606	66%	-	Works in progress.
PLAYGROUND EQUIPMENT							
Menzies Park – replace exercise equipment	60,000	-	-	-	0%	-	Quotation phase.
Forrest Park - replace exercise equipment (deferred from 2019/20)	60,000	-	-	-	0%	-	Quotation phase.
Charles Veryard Reserve - Replace playground softfall and exercise equipment	45,000	-	-	-	0%	33,900	Purchase order raised, to be completed by Dec 21.
Gladstone Street Reserve - upgrade & replace playground equipment	105,000	-	-	-	0%	-	Quotation phase.
STREET FURNITURE							
Bus Shelter Replacement and Renewal Program	40,742	20,000	91	(19,909)	(100%)	-	Works in progress.
Street Lighting Upgrade Program	55,000	-	-	-	0%	35,375	Purchase order raised, to be completed by June 22.
MISCELLANEOUS							
Public Open Space Strategy Implementation Plan	50,000	-	-	-	0%	-	Works at planning stage.
Mary Street Piazza - Festoon Light Improvements	20,000	-	-	-	0%	-	Works at planning stage.
FOR INFRASTRUCTURE ASSETS	7,935,745	1,620,451	1,937,529	317,078	2,985%	281,196	

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

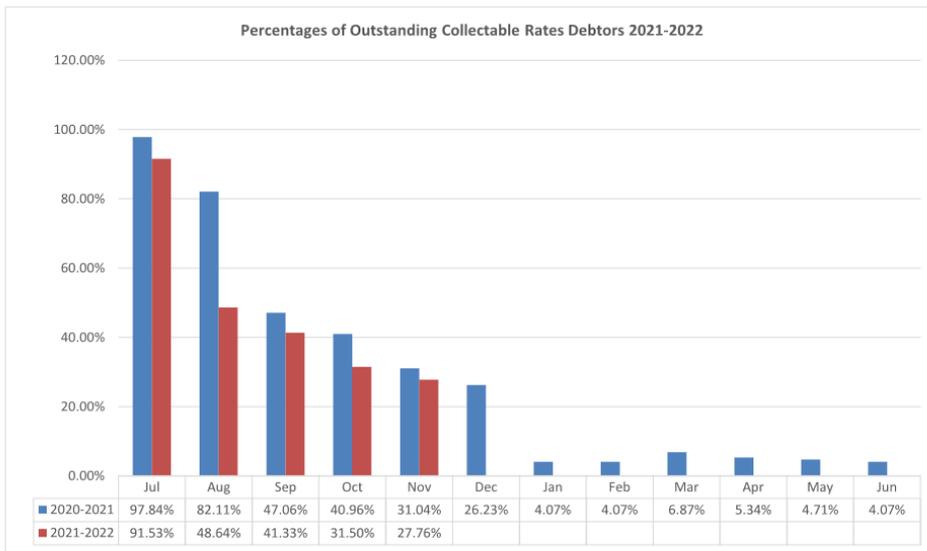
Description	Revised Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
<u>PLANT & EQUIPMENT ASSETS</u>							
LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME							
Light Fleet - Annual Changeover	592,500	45,000	69,867	24,867	12%	326,464	Works in progress, purchase order raised.
MAJOR PLANT REPLACEMENT PROGRAMME							
5 Tonne Rubbish Compactor Small Rear Loader - 1EKS994 - P3521-AS3772	340,000	-	-	-	0%	-	Quotation Phase.
Road Sweeper - 1EBC003 - P3762-AS3554	380,000	-	-	-	0%	-	Works in design phase.
Single Axle Tipper Truck - 1BUF690 - P3261-AS2697	170,000	-	-	-	0%	163,850	Purchase order raised, awaiting delivery.
Scarifier and vacuum system	20,000	-	-	-	0%	-	Quotation Phase.
Elevated Work Platform - Squirrel - 1TKV686 - P4027-AS3283	60,000	-	-	-	0%	-	
Mower / Ride On Rotary Toro Quad Steer - 1EBL578 - P5039-AS3556	40,000	-	-	-	0%	-	Works in progress, purchase order raised.
Mower / Ride On Rotary - 1EQT004 - P5042-AS3930	35,000	35,000	30,460	(4,540)	(13%)	-	Works completed.
MISCELLANEOUS							
FOGO 3 Bin	1,378,556	-	-	-	0%	1,156,130	Works in progress, purchase order raised.
Parking Machines Asset Replacement Prog	20,000	-	-	-	0%	-	Quotation Phase.
TOTAL EXPENDITURE							
FOR PLANT & EQUIPMENT ASSETS	3,036,056	80,000	100,327	20,327	25%	1,646,444	
<u>FURNITURE & EQUIPMENT ASSETS</u>							
F&E ASSETS - BP LEISURE CENTRE							
Lifeguard Tower renewal, Shade Sails, Fire alarm System, Umbrellas, Floor Scrubber and for	132,000	60,000	60,869	869	1%	0	Works in progress.
Gym equipment - Strength and Group Fitness EquipmentGym equipment - Cardio and Fans	868,366	-	-	-	0%	827,879	Tender review in process.
FURNITURE AND EQUIPMENT							
Building Management System software-Admin	-	-	-	-	0%	-	
INFORMATION TECHNOLOGY							
Enterprise Applications upgrade	462,517	120,000	60,035	59,965	(50%)	9,347	Ongoing project, to be completed by June 22.
ICT infrastructure renewal (switches, UPS, audio visual, network links)	275,000	-	95,942	95,942	100%	19,199	Works in progress.
Beatty Park Leisure Centre							
Beatty Park Leisure Centre - Non Fixed Assets Renewal	50,942	-	23,372	23,372	100%	0	Variance due to accrual reversal for FY20-21.
POLICY AND PLACE							
COVID-19 Artwork relief project	292,000	36,500	-	36,500	(100%)	-	Works in planning stage.
TOTAL EXPENDITURE							
FOR FURNITURE & EQUIPMENT ASSETS	2,080,825	216,500	240,218	23,718	11%	28,546	
TOTAL CAPITAL EXPENDITURE	22,477,013	3,525,643	3,586,915	61,272	2%	2,637,727	

CITY OF INCEN
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Reserve Description	2020-21 Budget	2021-22 Budget	2021-22 Revised Budget	2021-22 Actual						
Asset Sustainability Reserve	5,890,677	5,512,487	701,114	569,749	45,550	28,177	(2,726,156)	(800,862)	3,911,185	5,309,550
Beatty Park Leisure Centre Reserve	102,048	102,096		0	789	489	0	0	102,837	102,585
Cash in Lieu Parking Reserve	1,540,735	1,469,067		0	11,914	7,369	(441,000)	(43,800)	1,111,649	1,432,636
Hyde Park Lake Reserve	160,575	160,649		0	1,242	769	0	0	161,817	161,418
Land and Building Acquisition Reserve	299,910	300,049		0	2,319	1,434	0	0	302,229	301,483
Leederville Oval Reserve	94,840	94,885		0	733	456	0	0	95,573	95,341
Loftus Community Centre Reserve	37,204	37,219		0	288	182	0	0	37,492	37,401
Loftus Recreation Centre Reserve	224,595	220,496	59,458	170,034	1,737	1,074	0	0	285,790	391,604
Office Building Reserve - 246 Vincent Street	288,445	311,925		0	2,230	1,379	(290,675)	0	0	313,304
Parking Facility Reserve	106,473	106,521		0	823	509	0	0	107,296	107,030
Percentage For Public Art Reserve	401,299	401,577		0	3,103	1,919	(374,227)	0	30,175	403,496
Plant and Equipment Reserve	22,667	22,680		0	175	109	(22,667)	0	175	22,790
POS reserve - General	0	0	1,450,120	653,363	11,213	3,243	(190,000)	0	1,271,333	656,606
State Gymnastics Centre Reserve	120,783	119,423	11,144	7,095	934	577	0	0	132,861	127,095
Strategic Waste Management Reserve	1,005,650	1,006,113		0	7,776	4,809	(982,312)	0	31,114	1,010,922
Tamala Park Land Sales Reserve	1,093,870	1,093,870	833,333	19,806	4,591	2,840	0	0	1,931,794	1,116,516
Underground Power Reserve	211,773	211,870		0	1,638	1,012	0	0	213,411	212,882
Waste Management Plant and Equipment Reserve	221,752	221,856		0	1,715	1,061	0	0	223,467	222,917
POS reserve - Haynes Street	159,194	159,265	35,245	22,047	1,231	762	(150,000)	0	45,670	183,193

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



CITY OF VINCENT
 NOTE 7 - RATING INFORMATION
 FOR THE MONTH ENDED 30 NOVEMBER 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	7,650,886	100.2%
185 Vacant Residential @ \$1,170.00	1,822,160		183,690	190,268	103.6%
157 Other @ \$1,197.70	1,886,030		188,039	188,039	100.0%
0 Vacant Commercial @ \$1,516.40			0	0	
Interim Rates		0	300,000	79,518	26.5%
Rates Waiver		0	(135,000)	(116,028)	85.9%
Total Amount Made up from Rates	458,505,588		36,745,248	36,638,299	
Non Payment Penalties					
Instalment Interest @ 5.5%			185,000	183,244	99.1%
Penalty Interest @ 8%			133,000	74,628	56.1%
Administration Charge - \$8 per instalment			150,000	132,834	88.6%
Interest Write Off			0	(209)	100.0%
			37,223,248	37,028,796	
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	37,144,205	
Opening Balance				1,053,606	
Total Collectable			37,358,048	38,197,811	102.25%
Less					
Cash Received				28,941,179	
Rebates Allowed				(1,113,715)	
Rates write off				14	
Rates Balance To Be Collected			37,358,048	10,370,332	27.76%
Add					
ESL Debtors				453,778	
Pensioner Rebates Not Yet Claimed				406,813	
ESL Rebates Not Yet Claimed				21,069	
Less					
Deferred Rates Debtors				(108,813)	
Current Rates Debtors Balance				11,143,179	



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

DESCRIPTION	CURRENT \$	31-59 DAYS \$	60-89 DAYS \$	OVER 90 DAYS \$	BALANCE \$
DEBTOR CONTROL - HEALTH LICENCES	131,785	41,208	4,074	119,269	296,335
DEBTOR CONTROL - RUBBISH CHARGES					0
DEBTOR CONTROL - CASH IN LIEU CAR PARKING	(349)			232,332	231,983
DEBTOR CONTROL - PROPERTY INCOME	65,225	27,985	(1,208)	5,915	97,917
DEBTOR CONTROL - RECOVERABLE WORKS	1,164	1,164		930	3,257
DEBTOR CONTROL - BEATTY PARK LEISURE CENTRE					0
DEBTOR CONTROL - OTHER	9,172	30,055	520	80,815	120,562
DEBTOR CONTROL - % ART CONTRIBUTIONS					0
DEBTOR CONTROL - PLANNING SERVICES FEES	785	100	100	605	1,590
DEBTOR CONTROL - GST	1	175,763	127,833	151,338	19
DEBTOR CONTROL - INFRINGEMENT	128,620	90,949	65,774	1,354,384	1,639,728
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(181,310)	(181,310)
IMPAIRMENT OF RECEIVABLES	0	0	0	(194,671)	(194,671)
TOTAL DEBTORS OUTSTANDING AS AT 30/11/2021	336,403	367,223	197,194	1,569,606	2,015,409
ACCRUED INCOME					13,357
ACCRUED INTEREST					32,914
PREPAYMENTS					360,327
TOTAL TRADE AND OTHER RECEIVABLES					2,422,007

DATE	SUNDRY DEBTORS OVER 90 DAYS	AMOUNT	DEBT DETAILS	Comments
11/03/2019	Tennis Seniors Western Australia	5,728.05	Building Insurance 2018/19 & 2019/20	In the process to debt collection
01/04/2021	Hospitality Industry Service Providers (HISP)	1,321.83	Monthly lease and Outgoings	Financial hardship, had committed to pay off slowly
17/08/2021	Department of Education	1,036.84	CPI adjustment	Query addressed.
23/02/2021	Kre8 Constructions	929.50	Damaged to ROW 47 Redfern St	In the process to debt collection
04/11/2016	C Cafarelli	28,600.00	Breaches of Planning Development Act	Have been handed over to FER
22/08/2018	C D Hunter	12,514.30	Outstanding court costs awarded to COV	\$100 Monthly Repayment in progress from 27/10/20
21/01/2019	Matthew Slinger	20,084.80	Outstanding court costs awarded to COV	Have been handed over to FER
5808.09	D Bianchi	15,000.00	Court fines and costs re: 193-195 Scarborough	\$200 Monthly Repayment in progress from 30 Dec 20
28/11/2019	A Kindu	2,339.25	Damage/vandalism to hired venue	with debt collector
09/07/2019	R Cox	1,170.00	Breach of condition of hall hire	Sent to debt collection agency
BALANCE OF 90 DAY DEBTORS OVER \$500.00		89,630.93		

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



	Original Budget 2021/22 \$	YTD Budget Nov-21 \$	YTD Actuals Nov-21 \$	YTD Actuals Nov-20 \$	Month Actuals Nov-21 \$	Month Actuals Nov-20 \$
ADMINISTRATION						
Revenue	0	0	0	0	(81,693)	0
Expenditure	872,432	0	0	(254)	81,693	1
Surplus/(Deficit)	872,432	0	0	(254)	0	1
SWIMMING POOLS AREA						
Revenue	2,209,329	900,672	848,080	661,548	217,322	149,891
Expenditure	(4,490,734)	(1,216,995)	(1,308,153)	(741,186)	(306,237)	(171,800)
Surplus/(Deficit)	(2,281,405)	(316,323)	(460,073)	(79,638)	(88,915)	(21,909)
SWIM SCHOOL						
Revenue	1,530,316	660,965	544,269	765,682	163,933	157,559
Expenditure	(1,142,327)	(405,069)	(384,134)	(429,643)	(97,815)	(84,127)
Surplus/(Deficit)	387,989	255,896	160,135	336,039	66,118	73,432
CAFÉ						
Revenue	0	0	0	0	0	(5)
Expenditure	0	0	0	(34,995)	0	(8)
Surplus/(Deficit)	0	0	0	(34,995)	0	(13)
RETAIL SHOP						
Revenue	551,116	219,630	242,748	237,869	62,937	55,528
Expenditure	(500,012)	(270,703)	(188,775)	(133,015)	(62,602)	(28,842)
Surplus/(Deficit)	51,104	(51,073)	53,973	104,854	335	26,686
HEALTH & FITNESS						
Revenue	1,656,874	688,904	1,258,440	616,881	192,868	121,751
Expenditure	(1,486,069)	(479,709)	(491,609)	(363,556)	(107,278)	(79,690)
Surplus/(Deficit)	170,805	209,195	766,831	253,325	85,590	42,061
GROUP FITNESS						
Revenue	585,362	243,900	306,033	224,339	69,270	43,970
Expenditure	(552,158)	(179,673)	(206,358)	(159,768)	(47,131)	(33,732)
Surplus/(Deficit)	33,204	64,227	99,675	64,571	22,139	10,238
AQUAROBICS						
Revenue	227,053	94,730	118,713	86,404	28,021	16,564
Expenditure	(273,466)	(82,944)	(62,647)	(36,585)	(14,069)	(7,663)
Surplus/(Deficit)	(46,413)	11,786	56,066	49,819	13,952	8,901
CRECHE						
Revenue	61,333	25,555	30,423	23,012	7,427	4,851
Expenditure	(318,578)	(105,915)	(99,549)	(82,473)	(22,456)	(17,194)
Surplus/(Deficit)	(257,245)	(80,360)	(69,126)	(59,461)	(15,029)	(12,343)
Net Surplus/(Deficit)	(1,069,529)	93,348	607,481	634,260	84,190	127,054
Less: Depreciation	1,286,772	0	0	(73,452)	0	0
Surplus/(Deficit)	(2,356,301)	93,348	607,481	707,712	84,190	127,054

CITY OF VINCENT
 NOTE 9 - STATEMENT OF FINANCIAL ACTIVITY
 BY SERVICE - GRAPH
 AS AT 30 NOV 2021

