

7.1 FINANCIAL STATEMENTS AS AT 31 JANUARY 2022

Attachments: 1. Financial Statements as at 31 January 2022

RECOMMENDATION:

That Council **RECEIVES** the Financial Statements for the month ended 31 January 2022 as shown in Attachment 1.

PURPOSE OF REPORT:

To present the statement of financial activity for the period ended 31 January 2022.

BACKGROUND:

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

DETAILS:

The following documents, included as **Attachment 1**, comprise the statement of financial activity for the period ending **31 January 2022**:

Note	Description	Page
1.	Statement of Financial Activity by Program Report and Graph	1-4
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Comments on the Statement of Financial Activity (as at Attachment 1)

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

Revenue by Program (on page 1) is tracking higher than YTD budgeted revenue by \$766,482 (6.0%). The following items materially contributed to this position:

- A favourable variance of \$515,066 due to an increase in activity at Beatty Park, Public halls and sporting grounds (**Recreation and Culture**). The breakdown is:
 - \$458,555 favourable in fees and charges for Betty Park recreation admission and membership fees
 - \$42,956 favourable for public halls hire income and maintenance cost recouped (mostly from North Perth Town Hall and Mount Hawthorn Community Centre).
- A favourable Variance of \$314,857 due to an increase in revenue generated from parking (**Transport**).
- A favourable variance of \$142,516 in **Community Amenities** activities due to:
 - \$190,566 favourable fees and charges and contributions for Development and Design.
 - \$17,876 favourable Other Income for Waste Services.
 - Offset by unfavourable revenue from fees and charges for Compliance Services and Engineering Design Services by \$22,223 and \$24,808 respectively.

- An unfavourable Variance of \$135,439 mainly contributed by timing variance of profit/loss on disposal of major plant assets (**Other Property and Services**).

Revenue by Nature or Type (on page 5) is tracking slightly higher than the YTD budgeted revenue by \$1,105,675 (2.2%). The following items materially contribute to this position:

- A favourable Variance of \$953,150 to **Fees and Charges** due to an increase in revenue generated from:
 - Parking ticketing machine revenue of \$499,757.
 - Membership and admission fees income for Betty Park Recreation centre of \$490,472.
 - Development application fees of \$109,823 from License, Permits and application fees.
- A favourable variance of \$125,897 due to higher than anticipated Rates (**Rates**)

Expenditure by Program (on page 1) is favourable, attributed by an under-spend of \$2,835,243 (6.2%) compared to the YTD budget. The following items materially contributed to this position:

- A favourable variance for **Recreation and Culture** of \$1,649,601 due to timing difference of \$421,419 for materials and contracts and \$1,232,251 for HBF Park being derecognised.
- A favourable variance of \$843,808 mainly contributed from **Community Amenities** for:
 - \$936,006 favourable for materials and contracts due to timing differences for contractors' expenses, operating initiatives, programmes and events and waste recycling costs
 - \$197,795 unfavourable for employee costs and other employee costs.
 - \$154,072 favourable for Utilities- electricity due to timing variance for invoices
- A favourable variance of \$146,465 due to timing variances relating to advertising, audit and legal fees, consultant costs, and Programmes and Events (**Governance**).
- A favourable variance of \$118,561 mainly contributed by a vacant position and delay in the hiring process (**Law, Order and Public Safety**).

Expenditure by Nature or Type (on page 5) is favourable, attributed by an under-spend of \$2,941,602 (6.4%). The following items materially contributed to this position:

- There is an under-spend of \$1,487,410 mainly attributed to below (**Materials and Contracts**):
 - Community Amenities is favourable by \$456,073 mainly due to:
 - \$329,165 of timing variance for over 18 programmes and events, and
 - Operating initiatives of \$127,006 for Leederville Skatepark, Arts Development Initiatives and ACS Link & guidance projects.
- There is favourable variance of \$1,338,292 primarily attributed to HBF Park derecognised- to be adjusted at MY budget review (**Depreciation of non-current assets**).
 - Recreation and Culture is favourable by \$421,419 due to timing differences for:
 - \$138,582 for Betty Park recreation centre mostly due to delays in equipment purchases.
 - \$106,822 of maintenance contractors' expenses for Stadium and Ovals.
 - \$93,782 for Parks and environmental services.
 - \$65,804 for Community Partnership for operating initiatives and programmes and events.
 - Waste services is favourable by \$368,215 relating to tipping, bulk verge & recycling costs due to timing variance.

Surplus Position – Year End 2020/2021

The surplus position brought forward to 2021/22 is \$6,125,327 as per the City's 2020/21 audited financials. The January closing position is \$22,992,638 reflecting a favourable position of \$4,365,150 compared to the January budget amount of \$18,627,488.

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 - 27)

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.

CITY OF VINCENT

Financial Report for the month ended 31 January 2022

5. Capital Expenditure and Funding Summary

	Revised Budget	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	%
Land and Buildings	10,529,387	2,933,006	1,537,276	85.4%
Infrastructure Assets	7,935,745	3,200,246	2,593,823	67.3%
Plant and Equipment	3,036,056	227,500	228,240	92.5%
Furniture and Equipment	2,080,825	555,442	268,766	87.1%
Total	23,582,013	6,916,194	4,628,105	80.4%

FUNDING	Revised Budget	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	%
Own Source Funding - Municipal	11,097,589	5,414,580	2,247,360	79.7%
Cash Backed Reserves	3,808,207	815,934	818,241	78.5%
Capital Grant and Contribution	7,373,384	182,847	878,444	88.1%
Other (Disposals/Trade In)	1,302,833	502,833	684,060	47.5%
Total	23,582,013	6,916,194	4,628,105	80.4%

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

6. Cash Backed Reserves (Note 6 Page 28)

The cash backed reserves schedule provides a detailed summary of the movements in the reserve portfolio, including transfers to and from the reserve. The provisional balance at 31 January 2022 is \$12,645,815.

7. Rating Information (Note 7 Page 29 -30)

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.

The outstanding rates debtors balance at 31 January 2022 was \$7,044,933, excluding deferred rates of \$105,572.

The outstanding rates percentage at 31 January 2022 was 17.24% compared to 19.81% 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 31)

Total trade and other receivables at 31 January 2022 were \$2,498,904.

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

- \$1,019,727 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.
- \$219,589 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: -

- 90 days after the date upon which the State of Emergency Declaration ceases to have effect or is revoked: or
 - 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 32-33)

As of 31 January 2022, the Centre's operating surplus position was \$574,830 (excluding depreciation) compared to the YTD budgeted surplus amount of \$11,554.

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 January 2022 have been detailed in the variance comments report in **Attachment 1**.

CONSULTATION/ADVERTISING:

Not applicable.

LEGAL/POLICY:

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

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

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

RISK MANAGEMENT IMPLICATIONS:

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

STRATEGIC IMPLICATIONS:

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

Innovative and Accountable

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

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

Our community is satisfied with the service we provide.

We are open and accountable to an engaged community.

SUSTAINABILITY IMPLICATIONS:

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

PUBLIC HEALTH IMPLICATIONS:

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

FINANCIAL/BUDGET IMPLICATIONS:

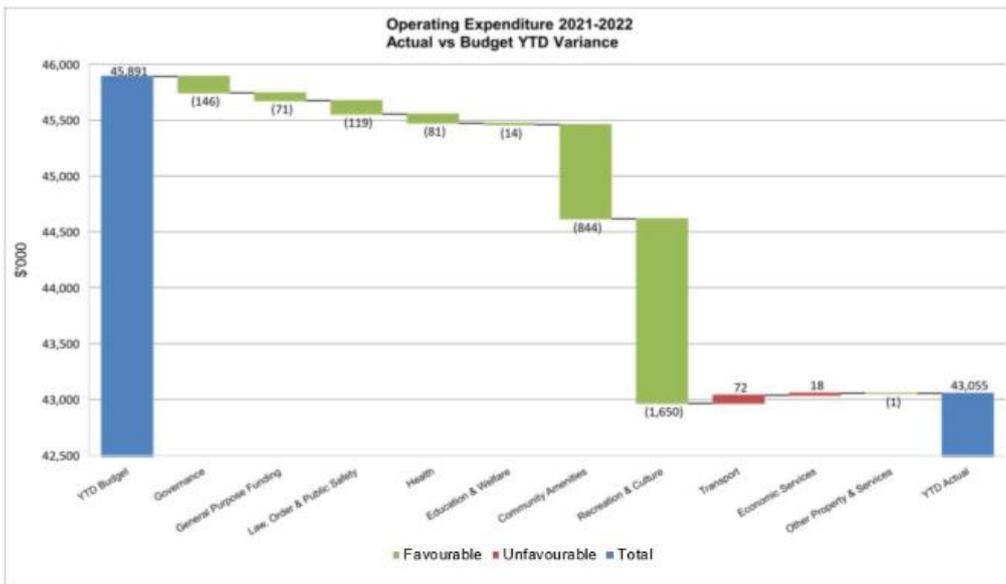
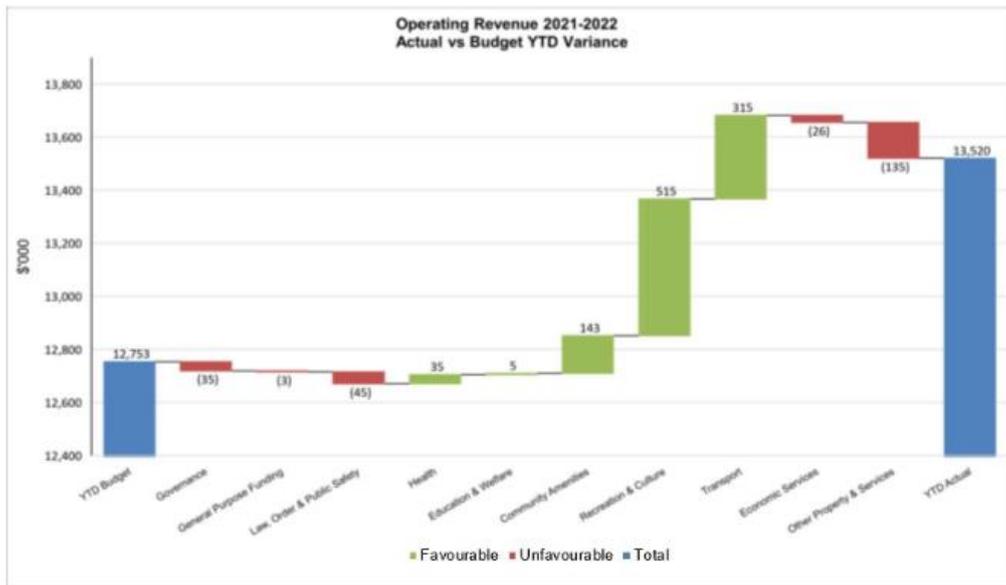
As contained in this report.

CITY OF VINCENT
NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
BY PROGRAM
FOR THE PERIOD ENDED 31 JANUARY 2022

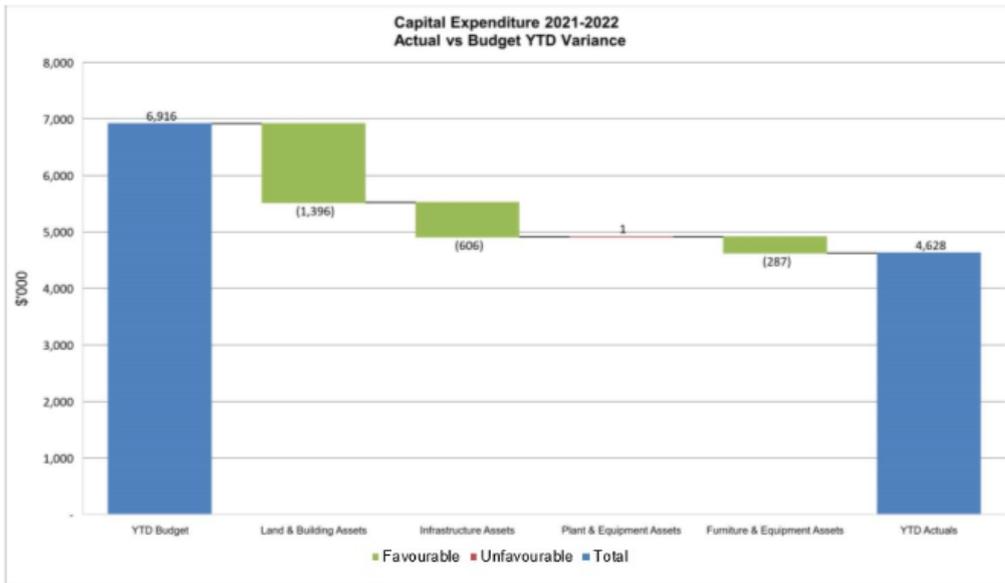


	Revised Budget 2021/22	YTD Budget 31/01/2022	YTD Actual 31/01/2022	YTD Variance	YTD Variance
	\$	\$	\$	\$	%
Opening Funding Surplus/(Deficit)	6,243,478	6,243,478	6,125,327	(118,151)	-1.9%
Revenue from operating activities					
Governance	73,250	62,075	27,362	(34,713)	(55.9%)
General Purpose Funding	1,473,759	960,054	956,634	(3,420)	(0.4%)
Law, Order and Public Safety	334,312	196,112	150,749	(45,363)	(23.1%)
Health	336,542	314,428	349,174	34,746	11.1%
Education and Welfare	139,094	84,170	88,757	4,587	5.4%
Community Amenities	643,194	412,462	554,978	142,516	34.6%
Recreation and Culture	9,286,398	5,357,853	5,872,919	515,066	9.6%
Transport	9,012,585	4,808,439	5,123,323	314,884	6.5%
Economic Services	267,425	157,532	131,150	(26,382)	(16.7%)
Other Property and Services	1,347,125	400,163	264,724	(135,439)	(33.8%)
	22,913,684	12,753,288	13,519,770	766,482	6.0%
Expenditure from operating activities					
Governance	(3,087,793)	(1,844,455)	(1,697,990)	146,465	(7.9%)
General Purpose Funding	(696,668)	(454,774)	(384,107)	70,667	(15.5%)
Law, Order and Public Safety	(4,691,233)	(2,618,761)	(2,500,200)	118,561	(4.5%)
Health	(1,711,229)	(1,017,809)	(936,657)	81,152	(8.0%)
Education and Welfare	(399,369)	(256,030)	(242,451)	13,579	(5.3%)
Community Amenities	(24,107,268)	(17,267,216)	(16,423,408)	843,808	(4.9%)
Recreation and Culture	(26,669,838)	(15,664,155)	(14,014,554)	1,649,601	(10.5%)
Transport	(8,720,182)	(5,135,056)	(5,206,710)	(71,654)	1.4%
Economic Services	(595,568)	(345,574)	(363,954)	(18,380)	5.3%
Other Property and Services	(2,197,326)	(1,286,739)	(1,285,295)	1,444	(0.1%)
	(72,876,474)	(45,890,569)	(43,055,326)	2,835,243	(6.2%)
Add Deferred Rates Adjustment	0	0	17,843	17,843	0.0%
Add Back Depreciation	14,068,923	8,206,933	6,868,641	(1,338,292)	(16.3%)
Adjust (Profit)/Loss on Asset Disposal	(1,890,054)	(256,722)	62,933	319,655	(124.5%)
Restricted Unspent Grant	0	0	0	0	0.0%
	12,178,869	7,950,211	6,949,417	(1,000,794)	(12.6%)
Amount attributable to operating activities	(37,783,921)	(25,187,070)	(22,586,139)	2,600,931	(10.3%)
Investing Activities					
Non-operating Grants, Subsidies and Contributions	7,243,384	453,404	817,774	364,370	80.4%
Purchase Property, Plant and Equipment	(15,783,556)	(3,726,737)	(2,034,282)	1,692,455	(45.4%)
Purchase Infrastructure Assets	(7,798,457)	(3,189,457)	(2,593,823)	595,634	(18.7%)
Proceeds from Joint Venture Operations	833,333	0	0	0	0.0%
Proceeds from Disposal of Assets	1,302,833	502,833	698,468	195,635	38.9%
Amount attributable to investing activities	(14,202,463)	(5,959,957)	(3,111,863)	2,848,094	(47.8%)
Financing Activities					
Proceeds from Self Supporting Loan	0	0	0	0	0.0%
Principal elements of finance lease payments	(92,839)	(69,630)	(69,629)	1	(0.0%)
Repayment of Debentures	(1,354,816)	(863,923)	(529,539)	334,384	(38.7%)
Proceeds from New Debentures	7,951,699	7,951,699	7,083,333	(868,366)	(10.9%)
Transfer to Reserves	(3,190,415)	(2,200,966)	(1,574,227)	626,739	(28.5%)
Transfer from Reserves	5,091,660	2,045,369	860,991	(1,184,378)	(57.9%)
Amount attributable to financing activities	8,405,289	6,862,549	5,770,929	(1,091,620)	(15.9%)
Surplus/(Deficit) before general rates	(37,337,617)	(18,041,000)	(13,801,746)	4,239,254	(23.5%)
Total amount raised from general rates	36,745,248	36,668,488	36,794,385	125,897	0.3%
Closing Funding Surplus/(Deficit)	(592,369)	18,627,488	22,992,638	4,365,150	23.4%

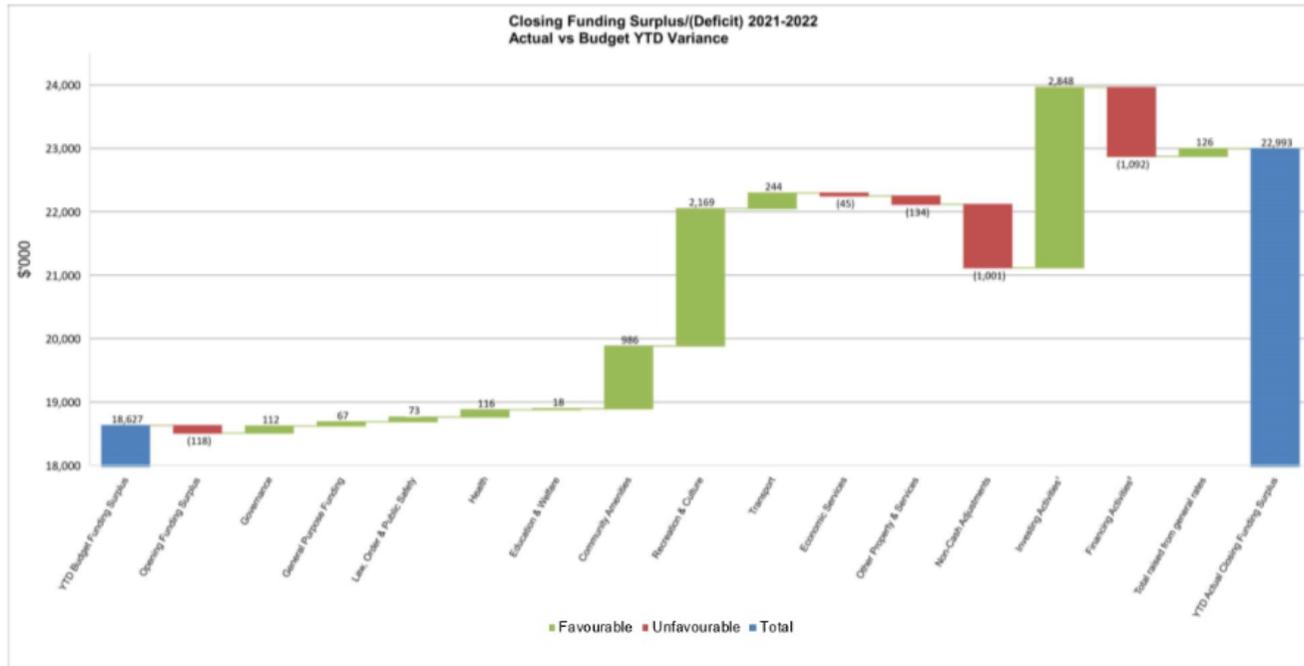
CITY OF VINCENT
 NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
 BY PROGRAM - WATERFALL GRAPH
 AS AT 31 JAN 2022



CITY OF VINCENT
 NOTE 1 - CAPITAL EXPENDITURE PROGRAM
 WATERFALL GRAPH
 AS AT 31 JAN 2022



CITY OF VINCENT
 NOTE 1 - CLOSING FUNDING SURPLUS/(DEFICIT)
 BY PROGRAM - WATERFALL GRAPH
 AS AT 31 JAN 2022



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

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



CITY OF VINCENT
NOTE 2 - STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE PERIOD ENDED 31 JANUARY 2022

	Revised Budget 2021/22 \$	YTD Budget 31/01/2022 \$	YTD Actual 31/01/2022 \$	YTD Variance \$	YTD Variance %
Revenue					
Rates	36,745,248	36,668,488	36,794,385	125,897	0.3%
Operating Grants, Subsidies and Contributions	908,932	458,736	478,081	19,345	4.2%
Fees and Charges	18,453,102	11,000,813	11,953,963	953,150	8.7%
Interest Earnings	518,000	375,447	363,387	(12,060)	(3.2%)
Other Revenue	1,138,374	656,348	675,691	19,343	2.9%
	<u>57,763,656</u>	<u>49,159,832</u>	<u>50,265,507</u>	<u>1,105,675</u>	<u>2.2%</u>
Expenses					
Employee Costs	(26,841,949)	(15,672,892)	(15,647,973)	24,919	(0.2%)
Materials and Contracts	(27,132,773)	(19,179,846)	(17,692,436)	1,487,410	(7.8%)
Utility Charges	(1,603,890)	(935,990)	(839,294)	96,696	(10.3%)
Depreciation on Non-Current Assets	(14,068,923)	(8,206,933)	(6,868,641)	1,338,292	(16.3%)
Interest Expenses	(533,114)	(319,384)	(276,333)	43,051	(13.5%)
Insurance Expenses	(585,942)	(329,404)	(341,796)	(12,392)	3.8%
Other Expenditure	(2,104,661)	(1,240,898)	(1,277,272)	(36,374)	2.9%
	<u>(72,871,252)</u>	<u>(45,885,347)</u>	<u>(42,943,745)</u>	<u>2,941,602</u>	<u>(6.4%)</u>
	<u>(15,107,596)</u>	<u>3,274,485</u>	<u>7,321,762</u>	<u>4,047,277</u>	<u>123.6%</u>
Non-operating Grants, Subsidies and Contributions	7,243,384	453,404	817,774	364,370	80.4%
Profit on Disposal of Assets	1,061,943	261,944	48,650	(213,294)	(81.4%)
Loss on Disposal of Assets	(5,222)	(5,222)	(111,583)	(106,361)	2,036.8%
Profit on Assets Held for Sale (TPRC Joint Venture)	833,333	0	0	0	0.0%
	<u>9,133,438</u>	<u>710,126</u>	<u>754,758</u>	<u>44,632</u>	<u>6.3%</u>
Net result	(5,974,158)	3,984,611	8,076,520	4,091,909	102.7%
Other comprehensive income					
Total comprehensive income	(5,974,158)	3,984,611	8,076,520	4,091,909	102.7%

CITY OF VINCENT
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 NOTE 3 - NET CURRENT FUNDING POSITION
 FOR THE PERIOD ENDED 31 JANUARY 2022



	Note	YTD Actual 31/01/2022 \$	FY Actual 30/06/2021 \$
Current Assets			
Cash Unrestricted		25,146,446	13,925,562
Cash Restricted		12,645,815	11,931,460
Investments		11,000	11,000
Receivables - Rates	7	7,044,933	1,512,805
Receivables - Other	8	2,498,904	3,095,861
Inventories		210,727	195,581
		<u>47,557,826</u>	<u>30,672,270</u>
Less: Current Liabilities			
Payables		(9,941,376)	(10,204,902)
Provisions - employee		(4,750,716)	(4,859,725)
		<u>(14,692,092)</u>	<u>(15,064,627)</u>
Unadjusted Net Current Assets		32,865,734	15,607,642
Adjustments and exclusions permitted by FM Reg 32			
Less: Reserves - restricted cash	6	(12,645,815)	(11,931,460)
Less: Restricted- Sundry Debtors(Non-Operating Grant)		0	0
Less: Shares transferred from non current asset		(11,000)	(11,000)
Add: Current portion of long term borrowings		1,270,983	930,732
Add: Infringement Debtors transferred to non current asset		1,436,572	1,436,572
Add: Current portion of long term finance lease liabilities		76,161	92,839
		<u>(9,873,097)</u>	<u>(9,482,316)</u>
Adjusted Net Current Assets		22,992,638	6,125,326

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 JANUARY 2022



	Revised Budget 2021/22	YTD Budget 31/01/2022	YTD Actual 31/01/2022	YTD Variance	% Variance	Variance Commentary
Chief Executive Office						
01000 - Chief Executive Officer						
Expenditure						
Employee Costs	406,982	239,837	201,792	(38,045)	(15.9%)	
Internal Allocations	13,472	7,910	16,960	9,040	114.3%	
Internal Recovery	(588,088)	(307,122)	(297,401)	9,722	(1.2%)	
Materials and Contracts	149,200	51,894	70,940	19,046	36.7%	Budget phasing variance in relation to operating initiatives. To be adjusted in the next budget review.
Other Employee Costs	14,434	7,100	7,343	243	3.4%	
Other Expenditure	1,000	381	376	(5)	(1.3%)	
Expenditure Total	0	0	0	0	0.0%	
01000 - Chief Executive Officer Total	0	0	0	0	0.0%	
01005 - Members Of Council						
Expenditure						
Employee Costs	84,965	49,199	47,892	(1,337)	(3.1%)	
Internal Allocations	40,562	22,981	26,415	3,434	14.9%	
Materials and Contracts	410,200	284,313	274,417	(9,896)	(3.5%)	
Other Employee Costs	20,200	16,806	9,901	(6,905)	(41.1%)	Members of Council's conferences and seminar is below budgeted due to budget changes.
Other Expenditure	47,600	27,758	26,439	(1,319)	(4.8%)	
Expenditure Total	602,627	401,057	384,834	(16,223)	(4.0%)	
01005 - Members Of Council Total	602,627	401,057	384,834	(16,223)	(4.0%)	
01015 - Human Resource						
Income						
Reimbursements	(50,000)	(45,744)	(13,996)	31,838	(62.6%)	Timing variance on centralink parental leave payments.
Income Total	(50,000)	(45,744)	(13,996)	31,838	(62.6%)	
Expenditure						
Employee Costs	1,037,436	569,090	478,610	(90,470)	(15.9%)	- \$478 timing variance on paid parental leave - \$204 timing variance on centralink leave payments - Other variance relates to salary benchmarking increase for all City of Vincent staff. This will be adjusted in the next budget review.
Internal Allocations	24,441	14,399	28,057	14,668	101.8%	
Internal Recovery	(1,253,489)	(684,345)	(606,663)	77,682	(11.4%)	
Materials and Contracts	95,599	65,295	52,972	(1,233)	(12.0%)	
Other Employee Costs	139,600	82,681	59,929	(22,752)	(27.5%)	- \$38 timing variance on staff training costs. - Other variances are individually immaterial.
Other Expenditure	6,391	3,724	1	(3,723)	(100.0%)	
Expenditure Total	56,666	45,744	13,998	(21,838)	(49.8%)	
01015 - Human Resource Total	0	0	0	0	0.0%	
01020 - Information Technology						
Expenditure						
Employee Costs	573,715	335,745	306,489	(29,266)	(2.8%)	
Internal Allocations	25,108	14,682	27,698	12,594	88.0%	
Internal Recovery	(2,200,186)	(1,391,176)	(1,258,488)	(927,204)	32.8%	
Materials and Contracts	1,587,125	948,320	1,240,284	(291,063)	39.8%	Budget phasing variance in relation to software license expenses. To be adjusted in the next budget review.
Other Employee Costs	3,860	2,310	3,200	690	38.5%	
Other Expenditure	260	119	901	782	657.1%	
Expenditure Total	0	0	0	(1)	100.0%	
01020 - Information Technology Total	0	0	0	(1)	100.0%	
01025 - Records Management						
Income						
Fees and Charges	(16,300)	(9,590)	(13,256)	(3,750)	39.4%	
Income Total	(16,300)	(9,590)	(13,256)	(3,750)	39.4%	
Expenditure						
Employee Costs	266,881	175,526	188,676	13,150	7.5%	
Internal Allocations	12,509	7,396	15,169	7,803	105.9%	
Internal Recovery	(336,094)	(198,418)	(209,099)	(8,641)	3.3%	
Materials and Contracts	39,400	22,288	13,623	(8,305)	(40.7%)	
Other Employee Costs	2,004	1,160	0	(1,160)	(99.2%)	
Other Expenditure	1,500	875	838	(37)	(4.2%)	
Expenditure Total	16,300	9,590	13,256	3,750	39.4%	
01025 - Records Management Total	0	0	0	0	0.0%	
01030 - Sustainability and Environment						
Expenditure						
Employee Costs	225,948	132,097	133,314	1,217	0.9%	
Internal Allocations	105,426	59,683	68,378	8,695	14.6%	
Materials and Contracts	70,900	45,269	25,890	(19,379)	(42.8%)	
Other Employee Costs	1,500	875	0	(875)	(100.0%)	
Expenditure Total	402,874	237,924	227,582	(10,342)	(4.3%)	
01030 - Sustainability and Environment Total	402,874	237,924	227,582	(10,342)	(4.3%)	
Chief Executive Office Total	1,095,501	638,981	612,418	(26,568)	(4.2%)	

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Community and Business Services						
01035 - Director Community and Business Services						
Expenditure						
Employee Costs	307,657	179,998	195,019	15,021	8.4%	
Internal Allocations	7,261	4,335	8,526	4,191	105.3%	
Internal Recovery	(321,616)	(188,189)	(209,603)	(21,414)	11.4%	
Materials and Contracts	2,700	990	965	(25)	(2.8%)	
Other Employee Costs	2,700	2,200	4,689	2,489	113.1%	
Other Expenditure	1,500	678	4	(674)	(99.4%)	
Expenditure Total	0	0	0	0	0.0%	
01035 - Director Community and Business Services Total						
	0	0	0	0	0.0%	
01048 - Customer Services Centre						
Expenditure						
Employee Costs	655,430	401,027	331,229	(69,802)	(17.4%)	Favourable variance as less casual staff were required. The excess budget will be used for the marketing team.
Internal Allocations	10,770	6,525	24,467	17,942	275.0%	
Internal Recovery	(732,304)	(428,678)	(373,651)	54,627	(13.2%)	
Materials and Contracts	16,300	9,596	9,244	(352)	(2.8%)	
Other Employee Costs	9,804	5,719	0	(5,719)	(100.0%)	
Other Expenditure	10,000	5,831	7,111	1,280	22.0%	
Expenditure Total	0	0	0	0	0.0%	
01048 - Customer Services Centre Total						
	0	0	0	0	0.0%	
01045 - Mirralta and Teralia Park						
Income						
Fees and Charges	(61,600)	(38,199)	(49,757)	(8,548)	22.7%	
Reimbursements	(80,000)	(42,011)	(62,173)	(20,162)	45.0%	Withholding tax reimbursements from Mirralta higher than expected. To be revised in the next budget review.
Income Total	(141,600)	(80,210)	(111,930)	(28,810)	34.0%	
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 - Mirralta and Teralia Park Total						
	(109,600)	(48,210)	(67,907)	(14,787)	30.7%	
01050 - Rates						
Income						
Fees and Charges	(265,000)	(233,227)	(238,999)	(5,172)	2.2%	
Interest Earnings	(318,000)	(276,026)	(289,567)	(8,531)	3.1%	
Rates	(36,745,248)	(36,668,488)	(36,734,305)	(125,697)	0.3%	
Reimbursements	(10,000)	(2,990)	(6,075)	(4,075)	203.8%	
Income Total	(37,338,248)	(37,180,731)	(37,268,946)	(143,679)	0.4%	
Expenditure						
Employee Costs	276,618	161,898	167,728	5,829	3.6%	
Internal Allocations	135,100	75,578	87,221	10,643	13.9%	
Materials and Contracts	284,450	216,200	115,879	(100,321)	(46.4%)	\$75k saving variance on financial hardship waiver expenses. Other variances are individually immaterial.
Other Employee Costs	0	0	24	24	100.0%	
Other Expenditure	500	96	13,258	13,162	13,428.0%	
Expenditure Total	696,668	454,774	384,107	(70,667)	(15.5%)	
01050 - Rates Total						
	(36,641,680)	(36,726,977)	(36,841,319)	(214,342)	0.6%	
01055 - Insurance and General Purpose						
Income						
Fees and Charges	(36,900)	(38,096)	(37,384)	606	(1.6%)	
Grants and Subsidies	(822,759)	(311,386)	(311,386)	1	(0.0%)	
Interest Earnings	(200,000)	(97,411)	(70,820)	20,591	(21.1%)	Interest earnings from reserves lower than budgeted due to declining interest rates.
Other Revenues	(20,000)	0	0	0	0.0%	
Reimbursements	(75,000)	(64,768)	(41,165)	23,613	(36.5%)	Lower than expected insurance claims.
Income Total	(955,759)	(511,559)	(489,749)	44,811	(8.8%)	
Expenditure						
Insurance Expenses	585,842	339,404	341,799	12,395	3.8%	
Internal Recovery	(585,857)	(344,237)	(339,641)	5,196	(1.5%)	
Other Expenditure	5,000	3,337	955	(2,382)	(71.4%)	
Expenditure Total	5,000	(11,494)	3,710	15,206	(132.3%)	
01055 - Insurance and General Purpose Total						
	(950,759)	(523,055)	(486,039)	60,817	(11.5%)	

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01088 - Financial Services						
Income						
Other Revenues	(1,000)	(982)	(138)	544	(85.9%)	
Income Total	(1,000)	(982)	(138)	644	(85.9%)	
Expenditure						
Employee Costs	1,143,981	699,496	651,441	(18,055)	(2.7%)	
Internal Allocations	42,684	25,134	51,704	26,570	105.7%	
Internal Recovery	(1,386,121)	(737,039)	(790,262)	(53,223)	7.2%	- \$28k valuation fees paid which relates to the previous financial year. To be adjusted in the next budget review.
Materials and Contracts	141,700	37,976	69,472	31,496	82.9%	- Other variances individually immaterial
Other Employee Costs	8,660	5,125	17,740	12,621	246.3%	
Other Expenditure	60,496	290	37	(253)	(87.2%)	
Expenditure Total	1,666	982	138	(864)	(85.9%)	
01088 - Financial Services Total	0	0	0	0	0.0%	
01089 - Rac Centre / Beatty Park						
Income						
Contributions	(850)	(553)	(181)	372	(97.3%)	
Fees and Charges	(8,374,950)	(4,039,694)	(4,409,298)	(458,595)	11.4%	Fees and charges are favourable due to a higher membership fee income, adult swimming classes and group fitness classes from Beatty Park.
Internal Allocations	(2,795,950)	(1,630,945)	(2,148,574)	(517,609)	31.7%	
Internal Recovery	2,795,950	1,630,945	2,148,574	517,609	31.7%	
Other Revenues	0	0	20	20	100.0%	
Reimbursements	(47,344)	(28,556)	(27,984)	1,522	(5.2%)	
Income Total	(7,022,247)	(4,068,753)	(4,517,394)	(456,647)	11.2%	
Expenditure						
Depreciation	1,256,772	759,617	670,683	(79,054)	(10.6%)	Depreciation is lower than budgeted due to budget phasing
Employee Costs	4,003,282	2,341,704	2,390,535	48,831	2.1%	
Interest Expense	331,604	189,507	188,891	(617)	(0.3%)	
Internal Allocations	4,772,147	2,768,178	2,761,049	(7,129)	(0.3%)	
Internal Recovery	(4,406,200)	(2,581,311)	(2,544,672)	16,639	(0.6%)	
Materials and Contracts	1,417,870	907,375	708,703	(138,662)	(15.3%)	- \$25k timing variance on stock purchases for retail operations. - \$24k consultant fees not yet incurred. - \$19k timing variance on painting expenses for the Beatty Park Building. - \$15k reactive maintenance for the Beatty Park Building not yet required. - \$12k timing variance on cleaning expenses for the Beatty Park Building. - \$11k timing variance on furniture & equipment purchased for general operations. - (\$15k) budget phasing variance on planned maintenance for the Beatty Park Building. - (\$15k) budget phasing variance on the appliance maintenance for the Beatty Park Building. - Other variances are individually immaterial. - For a detailed breakdown of the different service lines, please refer to the Beatty Park report.
Other Employee Costs	34,642	20,877	20,285	(562)	(2.8%)	
Other Expenditure	234,665	137,869	127,647	(10,222)	(7.4%)	
Utilities	470,000	245,000	229,030	(15,064)	(6.1%)	
Expenditure Total	8,892,780	4,799,816	4,613,247	(186,570)	(3.9%)	
01089 - Rac Centre / Beatty Park Total	1,869,533	739,043	95,853	(643,211)	(87.9%)	
01075 - Marketing and Communication						
Expenditure						
Employee Costs	686,663	401,825	435,411	33,586	8.4%	
Internal Allocations	288,269	163,355	186,362	22,977	14.1%	
Materials and Contracts						- \$19k timing variance on Town Centre Activation. - \$18k timing variance relating to advertising. - \$28k timing variance relating to Civic Functions. - Other variances are individually immaterial.
Other Employee Costs	304,500	108,477	97,113	(71,364)	(42.4%)	
Other Expenditure	3,000	2,300	5,147	2,847	134.0%	
Other Expenditure	110,200	58,519	41,661	(16,858)	(28.9%)	
Expenditure Total	1,392,632	794,506	769,694	(28,812)	(3.6%)	
01075 - Marketing and Communication Total	1,392,632	794,506	769,694	(28,812)	(3.6%)	
01075 - Art & Culture						
Expenditure						
Materials and Contracts	30,000	17,500	8,955	(8,545)	(48.8%)	
Expenditure Total	30,000	17,500	8,955	(8,545)	(48.8%)	
01075 - Art & Culture Total	30,000	17,500	8,955	(8,545)	(48.8%)	

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01088 - Community Partnership						
Income						
Fees and Charges	(500)	0	(227)	(227)	100.0%	
Grants and Subsidies	(40,725)	(6,258)	(4,290)	1,868	(31.4%)	
Income Total	(41,225)	(6,258)	(4,517)	1,741	(27.8%)	
Expenditure						
Employee Costs	482,257	282,254	222,688	(49,569)	(17.0%)	Favourable variance due to vacant positions that were in the process of being filled. Excess budget will be used to hire additional staff.
Internal Allocations	228,154	129,591	136,587	6,996	5.4%	
Materials and Contracts	283,300	177,763	111,999	(65,804)	(37.0%)	Timing variance of operating initiatives and programmes and overts.
Other Employee Costs	5,301	3,568	2,025	(1,473)	(41.3%)	
Other Expenditure	115,000	67,081	9,459	(57,622)	(85.9%)	Timing variance relating to donations/sponsorships.
Expenditure Total	1,115,162	669,257	482,788	(167,489)	(28.4%)	
01088 - Community Partnership Total	1,073,937	653,000	488,271	(165,728)	(25.3%)	
01085 - Library Services						
Income						
Fees and Charges	(8,550)	(4,991)	(9,092)	(4,101)	82.2%	
Grants and Subsidies	(31,500)	(31,250)	(30,526)	333	(1.1%)	
Other Revenues	(2,000)	(1,169)	(3,577)	(2,408)	206.0%	
Income Total	(42,140)	(37,410)	(43,595)	(6,176)	16.5%	
Expenditure						
Employee Costs	851,127	498,179	481,433	(16,746)	(3.4%)	
Internal Allocations	425,141	240,813	281,568	40,756	16.9%	
Materials and Contracts	113,940	54,208	40,399	(13,842)	(25.5%)	
Other Employee Costs	8,100	4,725	374	(4,351)	(92.1%)	
Other Expenditure	14,100	8,232	533	(7,600)	(93.5%)	
Expenditure Total	1,416,508	866,157	804,274	(1,885)	(8.2%)	
01085 - Library Services Total	1,374,368	768,743	760,679	(8,069)	(1.8%)	
01098 - Senior and Disability services						
Income						
Fees and Charges	(4,500)	(2,331)	(1,990)	341	(14.9%)	
Grants and Subsidies	(2,000)	(1,169)	0	1,169	(100.0%)	
Income Total	(6,500)	(3,500)	(1,990)	1,510	(43.1%)	
Expenditure						
Internal Allocations	0	0	91	91	100.0%	
Materials and Contracts	35,500	20,720	22,855	2,135	10.3%	
Other Expenditure	5,000	2,919	14,151	11,232	384.8%	
Expenditure Total	40,500	23,639	37,097	13,458	58.9%	
01098 - Senior and Disability services Total	34,000	20,139	35,107	14,968	74.3%	
01095 - Leffus Community Centre						
Income						
Fees and Charges	(46,000)	(26,831)	(39,704)	(12,873)	48.0%	
Income Total	(46,000)	(26,831)	(39,704)	(12,873)	48.8%	
Expenditure						
Materials and Contracts	12,650	7,385	4,552	(2,833)	(38.4%)	
Other Employee Costs	1,000	581	0	(581)	(100.0%)	
Other Expenditure	500	294	1,807	1,313	446.8%	
Utilities	22,500	13,125	4,701	(8,424)	(84.2%)	
Expenditure Total	36,650	21,385	10,860	(10,525)	(49.2%)	
01095 - Leffus Community Centre Total	(9,350)	(5,446)	(28,844)	(23,388)	429.4%	
Infrastructure and Environment						
01135 - Director Infrastructure and Environment						
Expenditure						
Employee Costs	400,804	239,251	227,055	(12,196)	(5.3%)	
Internal Allocations	14,221	8,399	15,289	6,890	82.9%	
Internal Recovery	(488,627)	(283,222)	(282,442)	780	(0.3%)	
Materials and Contracts	49,750	24,344	34,421	10,077	41.4%	
Other Employee Costs	14,502	10,534	5,059	(4,875)	(46.3%)	
Other Expenditure	500	134	18	(116)	(36.0%)	
Expenditure Total	0	0	0	0	0.0%	
01135 - Director Infrastructure and Environment Total	0	0	0	0	0.0%	

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01148 - Ranger Services/Administration						
Income						
Contributions	(2,800)	(1,033)	0	1,633	(100.0%)	
Fees and Charges	(2,600)	(884)	372	1,066	(154.4%)	
Income Total	(5,400)	(2,317)	372	2,689	(116.1%)	
Expenditure						
Employee Costs	2,766,988	1,036,707	1,445,002	(191,705)	(11.7%)	Vacant positions and delay in the hiring process has resulted in less than-anticipated employee expenses.
Interest Expenses	1,801	1,350	1,361	1	0.1%	
Internal Allocations	1,218,403	890,095	825,190	136,008	19.6%	
Internal Recovery	(4,487,915)	(2,516,348)	(2,430,698)	85,678	(3.4%)	
Materials and Contracts	347,500	146,349	124,612	(21,737)	(14.9%)	Budget phasing for software license fees offset by higher expenditure of furniture and equipment purchases.
Other Employee Costs	42,000	17,602	19,834	2,232	12.7%	
Other Expenditure	85,500	24,855	14,308	(10,547)	(42.4%)	
Expenditure Total	4,370	812	(271)	(883)	(148.4%)	
01148 - Ranger Services/Administration Total	(930)	(1,749)	1	1,706	(186.1%)	
01145 - Animal Control / Dog Pound						
Income						
Fees and Charges	(87,150)	(54,276)	(61,003)	(6,733)	12.4%	
Other Revenues	0	0	(51)	(51)	100.0%	
Income Total	(87,150)	(54,276)	(61,054)	(6,784)	12.5%	
Expenditure						
Internal Allocations	275,105	151,495	149,339	(2,157)	(3.4%)	
Materials and Contracts	31,300	15,350	12,685	(2,665)	(17.4%)	
Other Expenditure	1,300	864	1,316	462	52.3%	
Expenditure Total	307,705	167,709	163,340	(4,365)	(4.4%)	
01145 - Animal Control / Dog Pound Total	220,555	113,430	102,286	(11,068)	(12.5%)	
01155 - Local Laws and Abandoned Vehicles						
Income						
Fees and Charges	(171,550)	(100,044)	(93,092)	8,052	(9.0%)	
Income Total	(171,550)	(100,044)	(93,092)	8,052	(8.9%)	
Expenditure						
Internal Allocations	810,581	454,437	439,400	(15,027)	(3.3%)	
Materials and Contracts	6,000	1,773	4,398	2,625	145.1%	
Other Expenditure	800	300	675	375	125.0%	
Expenditure Total	817,381	456,510	444,473	(12,027)	(2.6%)	
01155 - Local Laws and Abandoned Vehicles Total	645,831	356,516	351,381	(5,135)	(6.6%)	
01155 - Community and Safety						
Income						
Grants and Subsidies	(50,000)	(28,169)	0	28,169	(100.0%)	Timing variance in relation to grant income.
Income Total	(50,000)	(28,169)	0	28,169	(100.0%)	
Expenditure						
Employee Costs	52,506	30,794	35,003	4,219	13.7%	
Internal Allocations	25,843	14,938	17,131	2,482	17.0%	
Materials and Contracts	82,550	39,233	4,014	(35,219)	(89.8%)	Timing variance in relation to invoicing for material and contracts purchases.
Other Employee Costs	360	210	0	(210)	(100.0%)	
Expenditure Total	161,249	84,966	56,148	(28,718)	(33.3%)	
01155 - Community and Safety Total	111,249	56,907	56,148	451	0.8%	
01168 - Infringement and Inspectorial Control						
Income						
Fees and Charges	(2,776,837)	(1,643,832)	(1,508,893)	134,859	(8.2%)	
Other Revenues	(200)	(200)	(227)	(27)	13.5%	
Income Total	(2,776,837)	(1,644,032)	(1,509,120)	134,812	(8.2%)	
Expenditure						
Depreciation	258,884	151,015	151,017	(1)	(0.0%)	
Internal Allocations	3,407,141	1,910,364	1,860,903	(69,461)	(3.6%)	
Materials and Contracts	822,000	557,847	586,104	28,257	5.1%	
Other Expenditure	196,500	89,115	23,690	(65,505)	(73.5%)	
Expenditure Total	4,484,525	2,708,341	2,601,814	(106,730)	(3.9%)	
01168 - Infringement and Inspectorial Control Total	1,707,688	1,064,312	1,092,694	28,182	2.4%	

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01185 - Car Parks and Kerbside Parking						
Income						
Fees and Charges	(5,433,749)	(3,194,427)	(3,614,202)	(449,795)	14.2%	Higher than expected parking ticket revenue. To be adjusted in the next budget review.
Income Total	(5,433,749)	(3,194,427)	(3,614,202)	(449,795)	14.2%	
Expenditure						
Depreciation	302,640	211,540	210,384	(1,156)	(0.5%)	
Employee Costs	100,100	58,429	39,197	(19,233)	(22.3%)	
Materials and Contracts	463,822	270,522	253,386	(17,136)	(6.3%)	
Other Expenditure	450,115	280,905	239,739	(24,166)	(9.3%)	
Utilities	0	0	10,074	10,074	100.0%	
Expenditure Total	1,316,677	821,396	750,680	(60,717)	(4.6%)	
01185 - Car Parks and Kerbside Parking Total	(4,127,072)	(2,373,011)	(2,863,822)	(500,512)	21.2%	
01178 - Engineering Design Services						
Income						
Contributions	(1,500)	(970)	(956)	14	(1.4%)	
Fees and Charges	(82,000)	(40,000)	(15,967)	24,033	(80.1%)	Timing variance on advertising income.
Grants and Subsidies	(31,000)	0	775	775	100.0%	
Income Total	(114,500)	(40,970)	(16,148)	24,822	(46.4%)	
Expenditure						
Depreciation	121,844	70,959	71,687	728	1.0%	
Employee Costs	772,479	451,953	436,059	(15,897)	(3.5%)	
Internal Allocations	373,611	212,448	297,458	25,010	11.8%	
Materials and Contracts	354,500	208,905	196,865	(10,040)	(4.9%)	
Other Employee Costs	20,855	21,021	104,088	83,037	394.2%	Agency costs incurred in relation to filling a vacant position. To be adjusted during next budget review.
Other Expenditure	15,500	8,750	6,351	(2,399)	(27.4%)	
Utilities	760,500	443,459	289,387	(154,072)	(34.7%)	
Expenditure Total	2,418,289	1,415,525	1,341,892	(73,633)	(5.2%)	
01178 - Engineering Design Services Total	2,303,789	1,374,555	1,325,744	(48,811)	(3.4%)	
01175 - City Buildings						
Income						
Contributions	(2,000)	(1,230)	(968)	262	(21.3%)	
Income Total	(2,000)	(1,230)	(968)	262	(21.3%)	
Expenditure						
Employee Costs	201,827	220,145	162,000	(58,085)	(28.3%)	Favourable variance due to the agency labour costs budget currently used to pay for the vacant position.
Internal Allocations	172,611	98,537	105,638	7,061	7.2%	
Materials and Contracts	20,000	11,059	18,064	6,395	54.8%	
Other Employee Costs	4,297	2,639	2,999	27	1.0%	
Expenditure Total	398,735	332,379	288,701	(50,612)	(14.9%)	
01175 - City Buildings Total	396,735	331,149	287,733	(50,350)	(14.9%)	
01188 - Roads and Public Works Admin						
Income						
Contributions	(26,000)	(23,597)	(20,909)	2,688	(11.4%)	
Fees and Charges	(21,500)	(7,972)	(9,300)	(1,628)	21.2%	
Other Revenues	(500)	0	0	0	0.0%	
Income Total	(48,000)	(31,569)	(30,209)	1,600	(3.4%)	
Expenditure						
Employee Costs	440,006	299,018	273,055	(25,963)	(6.7%)	
Internal Allocations	379,049	331,230	349,267	18,037	5.4%	
Materials and Contracts	53,450	25,125	37,516	12,391	49.3%	
Other Employee Costs	41,067	23,788	23,369	(422)	(1.8%)	
Expenditure Total	1,113,572	679,161	683,207	47,046	7.4%	

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01180 - Roads and Public Works Admin						
Total	1,055,662	694,892	652,995	48,103	8.8%	
01185 - Parks and Environmental Services						
Income						
Fees and Charges	(80,157)	(40,896)	(44,440)	5,456	(10.9%)	
Income Total	(80,157)	(40,896)	(44,440)	5,456	(10.9%)	
Expenditure						
Depreciation	994,320	530,082	609,704	79,622	4.6%	
Employee Costs	2,312,100	1,350,011	1,169,290	(160,721)	(15.4%)	- \$118k reactive maintenance costs for Park verges not yet required. - \$18k reactive maintenance costs for Hyde Park not yet required. - \$35k reactive maintenance costs for local Parks driving variances - \$35k reactive maintenance costs for park streetscape not yet required. - \$24k not yet required for Hyde Park refuse collections - \$20k reactive maintenance costs for Britannia Road Reserve not yet required. - Other variances are individually immaterial.
Internal Allocations	354	224	224	0	0.0%	
Materials and Contracts	3,278,250	2,110,505	2,029,662	(88,643)	(4.2%)	
Other Employee Costs	0	0	1,284	1,284	100.0%	
Utilities	0	0	41,347	41,347	100.0%	
Expenditure Total	6,585,176	4,040,812	3,848,521	(201,287)	(5.0%)	
01185 - Parks and Environmental Services Total	6,495,019	3,999,916	3,804,081	(195,825)	(4.9%)	
01190 - Waste Services						
Income						
Contributions	(3,200)	(1,869)	(2,324)	(455)	24.3%	
Fees and Charges	(132,500)	(125,616)	(112,439)	13,179	(10.5%)	
Other Revenues	(1,600)	(541)	(1,181)	(39,600)	5,295.8%	
Income Total	(136,700)	(128,026)	(145,944)	(17,876)	14.0%	
Expenditure						
Depreciation	39,742	23,154	23,181	(2)	(0.0%)	
Employee Costs	2,006,376	1,171,041	1,327,001	155,960	13.3%	- \$90k relates to worker's compensation payments. - \$35k capital costs to be reallocated the following month. - Other variances are individually immaterial.
Internal Expenses	53,839	60,059	17,524	(42,535)	(79.0%)	Interest costs for bank loans is favourable due to mid year budget adjustment.
Internal Allocations	1,096,804	627,191	665,965	38,694	4.2%	
Internal Recovery	(366,565)	(215,544)	(287,893)	(72,350)	33.0%	
Materials and Contracts	11,403,044	9,582,894	9,214,949	(368,215)	(3.8%)	
Other Employee Costs	49,073	20,162	25,209	(2,962)	(13.0%)	
Other Expenditure	922,500	921,875	902,774	(19,101)	(2.1%)	
Expenditure Total	16,332,833	12,199,832	11,888,291	(311,581)	(2.6%)	
01190 - Waste Services Total	16,096,323	12,071,794	11,742,347	(329,467)	(2.7%)	
01195 - Works Depot						
Income						
Contributions	(1,800)	(587)	(775)	(288)	52.9%	
Income Total	(1,800)	(587)	(775)	(268)	52.9%	
Expenditure						
Employee Costs	158,024	110,046	104,792	(5,254)	(4.8%)	
Internal Allocations	80,674	51,472	58,340	4,868	9.1%	
Internal Recovery	(280,186)	(170,306)	(168,871)	1,434	(0.8%)	
Materials and Contracts	6,000	3,500	2,205	(1,295)	(37.0%)	
Other Employee Costs	2,500	1,456	1,015	(441)	(30.3%)	
Other Expenditure	4,000	2,338	3,294	565	40.9%	
Expenditure Total	1,466	587	775	268	52.9%	
01195 - Works Depot Total	0	0	0	0	0.0%	
01200 - Plant Operating						
Expenditure						
Depreciation	1,125,680	656,656	617,043	(139,613)	(21.3%)	Favourable depreciation on plants due to timing.
Employee Costs	0	0	14,676	14,676	100.0%	
Internal Allocations	76,610	46,732	41,912	(4,820)	(10.3%)	
Internal Recovery	(1,046,425)	(999,830)	(603,441)	1,368	(0.2%)	
Materials and Contracts	631,000	396,831	346,199	(40,632)	(10.5%)	

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Expenditure Total	787,875	489,389	311,389	(169,000)	(35.2%)	
01201 - Plant Operating Total	787,875	489,389	311,389	(169,000)	(35.2%)	
01215 - Public Works						
Expenditure						
Depreciation	4,223,876	2,493,979	2,488,898	26,957	1.0%	
Employee Costs	1,364,500	813,525	714,087	(99,442)	(12.2%)	Employee costs are favourable for street sweeping and cleaning due to budget phasing.
Internal Recovery	(767,740)	(447,840)	(168,519)	279,327	(32.4%)	
Materials and Contracts	1,310,335	625,641	598,707	(26,874)	(4.3%)	
Expenditure Total	6,130,971	3,495,303	3,633,271	177,968	5.2%	
01215 - Public Works Total	6,130,971	3,495,303	3,633,271	177,968	5.2%	
01228 - Child Care and Play Groups						
Income						
Fees and Charges	(58,357)	(41,516)	(48,224)	(3,708)	8.9%	
Reimbursements	(10,960)	(9,962)	(11,226)	(1,264)	12.7%	
Income Total	(79,317)	(51,478)	(59,450)	(4,872)	9.7%	
Expenditure						
Depreciation	87,636	51,121	51,293	172	0.3%	
Internal Allocations	4,458	2,576	2,611	35	1.4%	
Materials and Contracts	40,025	39,328	4,255	(35,071)	(89.2%)	Materials and contracts expenses on North Perth Playground are favourable due to budget phasing.
Utilities	9,450	5,508	7,157	1,648	25.9%	
Expenditure Total	141,569	98,532	65,316	(33,216)	(23.7%)	
01228 - Child Care and Play Groups Total	62,227	47,054	8,864	(24,168)	(81.2%)	
01225 - Stadium and Ovals						
Income						
Fees and Charges	(46,798)	(36,791)	(38,377)	(1,676)	4.6%	
Reimbursements	(146,988)	(85,743)	(85,618)	125	(0.1%)	
Income Total	(193,786)	(122,444)	(123,995)	(1,551)	1.3%	
Expenditure						
Depreciation	2,380,736	1,394,596	290,275	(1,144,321)	(82.1%)	
Employee Costs	0	0	2,388	2,388	100.0%	
Internal Allocations	14,343	8,234	8,365	131	1.6%	
Materials and Contracts	258,500	203,140	93,498	(104,642)	(51.5%)	Depreciation is favourable due to write off of HEP stadium. Will be adjusted in next budget review.
Other Expenditure	12,813	12,813	9,195	(3,618)	(28.2%)	
Utilities	67,800	39,550	47,822	8,272	25.9%	
Expenditure Total	2,744,192	1,698,333	416,543	(1,241,790)	(74.9%)	
01225 - Stadium and Ovals Total	2,550,406	1,535,889	292,548	(1,243,341)	(81.0%)	
01230 - Public Halls						
Income						
Fees and Charges	(141,910)	(78,740)	(113,823)	(35,077)	44.5%	Fees and charges are favourable due to higher than expected hall hire less income from town hall and community centre. In particular, North Perth Town Hall and Mount Hawthorn Community Centre.
Reimbursements	(3,281)	(350)	(8,179)	(7,879)	2,626.3%	
Income Total	(145,191)	(79,090)	(122,002)	(42,896)	54.3%	
Expenditure						
Depreciation	240,384	140,224	126,652	(13,072)	(9.7%)	
Employee Costs	1,000	0	1,190	1,190	100.0%	
Internal Allocations	7,307	3,997	4,263	266	6.7%	
Materials and Contracts	125,050	81,029	134,409	53,380	85.9%	Contractor expenses are unfavourable due to higher cleaning charges.
Other Expenditure	583	583	1,593	1,010	173.2%	
Utilities	27,150	15,834	26,062	11,128	70.3%	

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Expenditure Total	461,474	241,687	295,069	53,402	22.1%	
01231 - Public Halls Total	256,275	162,621	173,067	10,446	6.4%	
01235 - Community and Welfare Centre						
Income						
Fees and Charges	(30,186)	(17,273)	(17,102)	171	(1.0%)	
Reimbursements	(16,016)	(5,481)	(13,215)	(7,734)	141.1%	
Income Total	(47,214)	(22,754)	(30,317)	(7,563)	33.2%	
Expenditure						
Depreciation	172,224	100,464	112,330	11,866	11.8%	
Employee Costs	0	0	649	649	100.0%	
Internal Allocations	7,806	4,682	4,667	(125)	(2.7%)	
Materials and Contracts	27,650	22,525	15,479	(7,049)	(31.3%)	
Other Expenditure	0	0	1,209	1,209	100.0%	
Utilities	9,620	6,185	5,815	(370)	(6.0%)	
Expenditure Total	217,300	133,859	149,039	6,180	4.6%	
01235 - Community and Welfare Centre Total	169,986	111,105	109,722	(1,383)	(1.2%)	
01248 - Sporting Clubs Buildings						
Income						
Fees and Charges	(65,235)	(37,110)	(42,105)	(5,056)	13.0%	
Reimbursements	(70,753)	(31,833)	(35,433)	(23,655)	74.3%	
Income Total	(144,988)	(68,943)	(77,538)	(8,710)	41.6%	
Expenditure						
Depreciation	657,024	333,264	464,896	61,632	16.1%	Depreciation is unfavourable due to budget phasing
Employee Costs	0	0	278	278	100.0%	
Internal Allocations	33,278	19,183	19,418	235	1.2%	
Materials and Contracts	74,600	59,896	45,287	(14,599)	(24.4%)	
Other Expenditure	0	0	2,061	2,061	100.0%	
Utilities	75,780	44,198	47,565	3,367	7.6%	
Expenditure Total	840,682	506,531	559,905	52,974	16.5%	
01248 - Sporting Clubs Buildings Total	695,694	437,588	481,852	24,264	5.5%	
01245 - Reserves Pavilions and Facilities						
Income						
Fees and Charges	(17,510)	(10,505)	(10,677)	(8,172)	58.3%	
Reimbursements	(3,560)	(947)	(1,818)	(871)	92.0%	
Income Total	(20,576)	(11,452)	(18,495)	(7,643)	61.5%	
Expenditure						
Depreciation	211,228	134,883	101,119	(23,764)	(25.0%)	
Employee Costs	0	0	603	603	100.0%	
Internal Allocations	6,834	3,817	3,983	166	4.3%	
Materials and Contracts	410,701	335,957	295,794	(10,173)	(3.3%)	
Other Expenditure	0	0	5,088	5,088	100.0%	
Utilities	45,490	26,537	35,647	9,010	34.0%	
Expenditure Total	684,253	471,194	462,124	(29,670)	(6.2%)	
01245 - Reserves Pavilions and Facilities Total	673,677	459,742	443,629	(26,113)	(7.9%)	
01259 - Health Clinics						
Income						
Fees and Charges	(26,320)	(22,674)	(23,460)	(786)	3.0%	
Reimbursements	(2,802)	(966)	(3,651)	(1,683)	174.9%	
Income Total	(29,122)	(23,640)	(26,121)	(2,479)	16.5%	
Expenditure						
Depreciation	64,432	31,752	30,382	(1,371)	(4.3%)	
Employee Costs	0	0	1,103	1,103	100.0%	
Internal Allocations	2,138	1,212	1,240	28	2.8%	
Materials and Contracts	80,500	74,000	12,563	(61,497)	(83.0%)	Favourable due to contractor budget phasing for North Perth Dental Clinic Maintenance expenses
Other Expenditure	1,800	1,895	10,419	8,524	449.8%	
Utilities	5,300	3,675	6,670	2,995	81.5%	
Expenditure Total	148,249	112,594	62,363	(85,912)	(44.8%)	
01259 - Health Clinics Total	119,127	88,952	36,262	(52,691)	(59.2%)	

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01255 - Road Reserves						
Expenditure						
Employee Costs	97,200	56,658	29,852	(26,706)	(47.1%)	Employee costs are favourable due to budget phasing.
Materials and Contracts	37,960	23,719	27,467	3,748	18.8%	
Utilities	0	0	4,629	4,629	100.0%	
Expenditure Total	135,160	80,377	62,048	(18,329)	(22.8%)	
01255 - Road Reserves Total	135,160	80,377	62,048	(18,329)	(22.8%)	
01285 - Operational Buildings						
Income						
Contributions	(70,606)	(41,188)	(61,170)	18	(0.0%)	
Fees and Charges	(917,860)	(829,149)	(643,440)	(14,291)	2.7%	
Reimbursements	(535,824)	(312,634)	(273,852)	38,782	(12.4%)	
Income Total	(1,524,022)	(882,971)	(858,462)	24,509	(2.8%)	
Expenditure						
Depreciation	1,529,400	892,150	833,139	(59,011)	(8.6%)	
Employee Costs	7,000	4,419	29,252	24,833	952.0%	No budget allocated to nil budget for labour costs. To be adjusted next month.
Internal Expenses	115,870	61,468	68,468	0	0.0%	
Internal Allocations	58,229	34,158	34,599	401	1.2%	
Internal Recovery	(285,194)	(173,361)	(541,118)	(367,757)	212.1%	
Materials and Contracts	524,504	324,824	319,151	(5,673)	(1.7%)	
Other Expenditure	587,867	29,534	201,718	172,184	583.0%	
Utilities	131,300	76,587	67,944	(8,643)	(11.3%)	
Expenditure Total	2,461,976	1,294,779	1,613,113	(243,666)	(19.4%)	
01285 - Operational Buildings Total	1,137,854	373,898	154,691	(219,157)	(58.6%)	
01278 - Depot Buildings						
Expenditure						
Depreciation	163,564	107,079	105,458	(1,621)	(1.5%)	
Employee Costs	0	0	3,547	3,547	100.0%	
Internal Allocations	7,517	4,332	4,332	0	1.2%	
Internal Recovery	(184,756)	(183,558)	(219,931)	(36,404)	18.2%	
Materials and Contracts	48,500	28,640	60,079	32,339	112.9%	
Other Expenditure	27,177	27,177	29,797	2,580	9.5%	
Utilities	28,000	16,331	12,840	(3,491)	(21.4%)	
Expenditure Total	0	0	0	0	0.0%	
01278 - Depot Buildings Total	0	0	0	0	0.0%	
01275 - Parks Services Administration						
Income						
Contributions	(2,800)	(1,834)	(1,895)	(61)	3.7%	
Income Total	(2,800)	(1,834)	(1,895)	(61)	3.7%	
Expenditure						
Depreciation	108,655	63,385	73,462	10,077	15.9%	
Employee Costs	1,329,035	779,427	1,039,965	261,538	33.6%	Employee costs are unfavourable due to higher expenses for parks admin staff.
Internal Allocations	1,414,670	808,874	805,548	(3,326)	7.0%	
Internal Recovery	(1,386,743)	(898,827)	(705,346)	(193,481)	(12.8%)	
Materials and Contracts	70,500	32,856	10,238	(22,718)	(68.8%)	Favourable as less consultants were engaged for parks admin.
Other Employee Costs	79,235	47,035	32,468	(14,567)	(31.0%)	
Other Expenditure	18,000	11,051	9,090	(2,001)	(18.1%)	
Expenditure Total	1,634,360	932,931	1,325,415	362,484	42.1%	

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01275 - Parks Services Administration Total	1,631,560	931,297	1,323,729	392,423	42.1%	
01281 - Recoverable Works						
Income						
Reimbursements	(32,660)	(17,385)	(34,868)	(17,483)	100.0%	
Income Total	(32,660)	(17,385)	(34,868)	(17,483)	100.0%	
Expenditure						
Employee Costs	12,855	7,385	3,450	(3,995)	(53.3%)	
Materials and Contracts	20,000	10,000	5,642	(4,358)	(43.0%)	
Expenditure Total	32,855	17,385	9,092	(8,293)	(47.7%)	
01281 - Recoverable Works Total	(5)	0	(25,776)	(25,776)	100.0%	
Infrastructure and Environment Total	38,544,520	25,778,290	23,518,723	(2,261,569)	(8.8%)	
Strategy and Development						
01010 - Corporate Strategy and Governance						
Income						
Other Revenues	(200)	(75)	(200)	(125)	100.0%	
Income Total	(200)	(75)	(200)	(125)	100.0%	
Expenditure						
Employee Costs	495,279	239,934	275,605	(14,319)	(4.9%)	
Internal Allocations	260,626	142,765	159,338	16,569	11.6%	
Materials and Contracts	186,450	107,416	29,378	(78,038)	(72.7%)	Favourable due to budget phasing for advertising, stationary and office supplies, audit fees and consultant fees.
Other Employee Costs	3,000	2,000	0	(2,000)	(100.0%)	
Other Expenditure	1,750	1,300	790	(512)	(35.1%)	
Expenditure Total	937,104	543,415	465,177	(78,286)	(14.4%)	
01010 - Corporate Strategy and Governance Total	936,904	543,340	464,977	(78,411)	(14.4%)	
01105 - Director Strategy and Development						
Expenditure						
Employee Costs	322,678	181,700	187,400	(1,303)	(0.7%)	
Internal Allocations	7,261	4,335	4,926	4,591	102.9%	
Internal Recovery	(333,430)	(194,748)	(190,700)	(1,091)	1.0%	
Materials and Contracts	1,150	335	315	(79)	(18.2%)	
Other Employee Costs	2,200	1,021	132	(889)	(87.9%)	
Other Expenditure	250	201	1	(200)	(99.6%)	
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	(1,200)	(750)	(90,395)	(59,639)	7,888.8%	\$20k received as part of the percentage for public art contributions. Budget to be adjusted in the next budget review.
Fees and Charges	(338,140)	(204,354)	(335,291)	(130,927)	64.1%	\$110k budget phasing variance on development application fees.
Income Total	(340,140)	(205,104)	(395,676)	(190,566)	92.8%	- Other variances individually immaterial.
Expenditure						
Employee Costs	1,157,215	695,500	674,510	9,010	1.4%	
Internal Allocations	537,688	305,453	305,873	20,420	6.7%	
Materials and Contracts	149,350	102,465	36,870	(65,585)	(94.0%)	\$63,300 Consultant fees and legal fees are favourable as they are not yet required. Others are immaterial.
Other Employee Costs	26,519	12,232	12,622	390	3.2%	
Other Expenditure	32,600	22,850	31,349	8,499	37.2%	
Expenditure Total	1,893,372	1,148,500	1,081,224	(77,276)	(2.8%)	
01110 - Development and Design Total	1,543,232	903,396	685,548	(217,842)	(14.1%)	
01115 - Health Admin and Food Control						
Income						
Contributions	(3,300)	(2,454)	(775)	1,679	(93.4%)	
Fees and Charges	(302,520)	(387,751)	(322,278)	(34,527)	12.0%	\$34k favourable variance for food premise licence fees.
Other Revenues	(1,000)	(581)	0	581	(100.0%)	- Other variances are individually immaterial.
Income Total	(306,820)	(390,786)	(323,053)	(32,267)	11.1%	
Expenditure						
Employee Costs	986,232	579,595	550,019	(23,486)	(4.1%)	
Internal Allocations	443,002	251,110	289,369	38,259	15.2%	
Materials and Contracts	90,137	56,470	20,991	(35,438)	(87.8%)	\$15.6k timing variance on public health plan programmes.
Other Employee Costs	21,643	11,309	5,309	(6,000)	(53.1%)	
Other Expenditure	11,760	6,853	2,688	(4,165)	(62.2%)	- Other variances are individually immaterial.
Expenditure Total	1,552,774	905,215	874,276	(30,999)	(3.4%)	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 31 JANUARY 2022

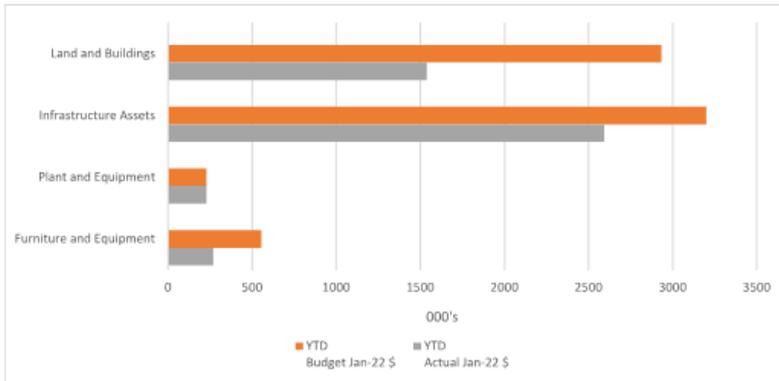


	Revised Budget 2021/22	YTD Budget 31/01/2022	YTD Actual 31/01/2022	YTD Variance	% Variance	Variance Commentary
01155 - Health Admin and Food Control Total	1,255,144	614,429	551,223	(63,206)	(16.3%)	
01120 - Compliance Services						
Income						
Contributions	(2,000)	(1,213)	(1,589)	(376)	31.0%	
Fees and Charges	(26,000)	(13,916)	8,307	22,223	(159.7%)	\$25k credit note applied to reverse out previous year infringements as per Perth Magistrate Court.
Income Total	(28,000)	(15,129)	6,718	21,847	(144.4%)	
Expenditure						
Employee Costs	462,038	270,420	268,504	(1,916)	(0.7%)	
Internal Allocations	227,063	129,247	146,049	17,602	13.0%	
Materials and Contracts	35,100	32,144	15,523	(16,621)	(51.7%)	
Other Employee Costs	12,340	6,235	6,995	691	10.1%	
Other Expenditure	2,000	1,162	226	(936)	(95.8%)	
Expenditure Total	738,441	439,208	437,268	(1,240)	(0.3%)	
01120 - Compliance Services Total	710,441	424,079	444,068	20,607	4.8%	
01125 - Building Control and License						
Income						
Contributions	(1,800)	(944)	(242)	724	(74.9%)	
Fees and Charges	(253,550)	(147,481)	(128,793)	18,719	(12.7%)	
Other Revenues	(7,750)	(3,475)	(2,145)	1,333	(38.3%)	
Income Total	(263,100)	(151,923)	(131,180)	20,775	(13.7%)	
Expenditure						
Employee Costs	380,511	222,898	237,948	15,248	6.8%	
Internal Allocations	180,160	102,118	116,721	14,603	14.3%	
Materials and Contracts	8,000	4,676	3,692	(4,684)	(21.0%)	
Other Employee Costs	28,388	15,788	5,593	(10,195)	(64.6%)	
Other Expenditure	500	294	1	(293)	(99.7%)	
Expenditure Total	595,568	345,774	363,953	18,379	5.3%	
01125 - Building Control and License Total	332,468	193,649	232,803	39,154	20.2%	
01130 - Policy and Place Services						
Income						
Contributions	(1,400)	(931)	(291)	650	(99.8%)	
Fees and Charges	(3,525)	(3,525)	(3,647)	(122)	3.8%	
Income Total	(5,125)	(4,456)	(3,938)	528	(11.4%)	
Expenditure						
Employee Costs	1,555,730	932,583	909,099	(26,487)	(2.8%)	
Internal Allocations	640,800	303,270	414,030	50,760	14.0%	
Materials and Contracts	1,218,471	621,711	105,638	(456,073)	(73.4%)	Timing variance of works relating operating initiatives and programmes. To be adjusted in the next budget review.
Other Employee Costs	13,165	8,394	6,040	(3,314)	(39.7%)	
Other Expenditure	30,000	17,500	24,506	7,006	49.0%	
Expenditure Total	3,496,299	1,943,428	1,518,318	(428,102)	(22.0%)	
01130 - Policy and Place Services Total	1,491,160	1,938,064	1,514,380	(422,574)	(22.1%)	
Strategy and Development Total	8,294,349	4,617,899	3,899,627	(727,872)	(16.7%)	
Total	15,187,596	(3,274,485)	(7,321,792)	(4,047,301)		

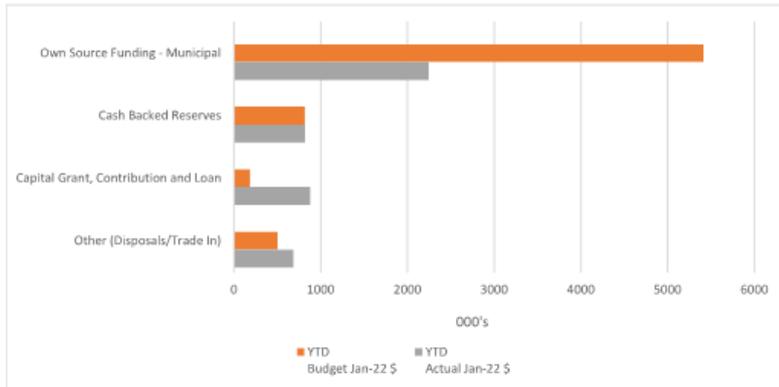
CITY OF VINCENT
 NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
 AS AT 31 JANUARY 2022



CAPITAL EXPENDITURE	Revised Budget 2021/22	YTD Budget Jan-22	YTD Actual Jan-22	YTD Variance	Variance
	\$	\$	\$	\$	%
Land and Buildings	10,529,387	2,933,006	1,537,276	(1,395,730)	(47.6%)
Infrastructure Assets	7,935,745	3,200,246	2,593,823	(606,423)	(18.9%)
Plant and Equipment	3,036,056	227,500	228,240	740	0.3%
Furniture and Equipment	2,080,825	555,442	268,766	(286,676)	(51.6%)
Total	23,582,013	6,916,194	4,628,105	(2,288,089)	-33%



FUNDING	Revised Budget 2021/22	YTD Budget Jan-22	YTD Actual Jan-22	YTD Variance	Variance
	\$	\$	\$	\$	%
Own Source Funding - Municipal	11,097,589	5,414,580	2,247,360	(3,167,221)	(58.5%)
Cash Backed Reserves	3,808,207	815,934	818,241	2,307	0.3%
Capital Grant, Contribution and Loan	7,373,384	182,847	878,444	695,597	380.4%
Other (Disposals/Trade In)	1,302,833	502,833	684,060	181,227	36.0%
Total	23,582,013	6,916,194	4,628,105	(2,288,089)	-33%



**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 31 JANUARY 2022**

Description	Revised Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
LAND & BUILDING ASSETS							
ADMIN CENTRE							
Air Conditioning & HVAC Renewal - Admin Building HVAC	507,837	152,381	101,249	(51,133)	(34%)	950	Overbudget. \$80k transfer to Britannia Reserve Floodlights. \$325k carried forward to FY2022-23.
BEATTY PARK LEISURE CENTRE							
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	1,034,391	1,034,391	850,705	(183,686)	(18%)	233,744	Works in progress.
Beatty Park Leisure Centre – Concourse Tiling	99,738	99,738	90,325	(9,413)	(9%)	0	Works Complete.
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand	450,000	410,000	0	(410,000)	(100%)	0	Procurement phase. 50% to be carried forward and spent in FY2022-23.
Beatty Park Leisure Centre – Heritage Grandstand Electrical Works	500,000	300,000	0	(300,000)	(100%)	24,360	Planning stage. 50% to be carried forward and spent in FY2022-23.
Beatty Park Leisure Centre – Construction & Fit Out Indoor Pool Changerooms	850,000	0	0	0	0%	0	Planning stage. \$750k to be carried forward and spent in FY2022-23
LIBRARY							
Upgrade Library counter to enhance customer service delivery	48,500	0	0	0	0%	3,000	To commence in Apr 22.
VINCENT COMMUNITY CENTRE							
Vincent Community Centre – Air Conditioning & HVAC Renewal	60,000	60,000	42,733	(17,267)	(29%)	0	Project finalised. \$20k transfer to Britannia Reserve Floodlights as part of MYBR.
DEPARTMENT OF SPORTS AND RECREATION							
DLGSC LED lighting upgrade/renewal	225,000	0	4,950	4,950	100%	0	Works at planning stage.
DLGSC Air Conditioning & HVAC Renewal	250,000	5,000	7,450	2,450	49%	750	Planning stage. \$117k to be carried forward to FY2022-23.
DLGSC renewal/upgrade-Lease obligation	80,000	80,000	0	(80,000)	(100%)	79,261	Works at planning stage.

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 31 JANUARY 2022**

Description	Revised Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
MISCELLANEOUS							
Infrastructure Works - Litis Stadium	3,000,000	10,000	6,545	(3,455)	(35%)	13,728	Decision on grant pending. \$2.8m to be carried forward and spent in FY2022-23
413 Bulwer Street, West Perth - Replacement of shed (Volleyball WA)	50,000	20,000	18,004	(1,996)	(10%)	14,526	Works to be scheduled.
Works Depot - Non fixed assets renewals	95,000	20,000	0	(20,000)	(100%)	26,263	Overbudget. Transfer \$6k to Depot - Car park lighting Renewal.
Lease Property Non Scheduled Renewal	50,000	10,000	0	(10,000)	(100%)	0	Based on request from leasee.
99 Loftus Street, Leederville - Loftus Child Health leasing requirements	20,000	20,000	17,983	(2,018)	(10%)	0	Project completed.
Loftus Recreation Centre, 99 Loftus Street, Leederville - ventilation installation	20,000	20,000	15,360	(4,640)	(23%)	0	Project completed.
North Perth Main Town Hall - Kitchen and toilet renewal	180,000	10,000	0	(10,000)	(100%)	13,000	Design phase.
North Perth Lesser Town Hall - Kitchen and toilet renewal	120,000	0	0	0	0%	0	Design phase.
Library Renewals	80,000	10,000	0	(10,000)	(100%)	0	Revised scope. \$19k transfer to Britannia Reserve Floodlights as part of MYBR.
Menzies Park Pavilion & Ablutions	330,000	11,000	797	(10,203)	(93%)	9,790	Design Phase, to commence in March 22.
Miscellaneous Assets Renewal (City Buildings)	116,114	90,000	77,311	(12,689)	(14%)	67,553	Based on request, ongoing till June 22.
Aircon & HVAC Miscellaneous Renewals all properties	50,000	30,000	18,913	(11,087)	(37%)	22,269	Based on request, ongoing till June 22.
Water and Energy Efficiency Initiatives	75,000	35,000	44,553	9,553	27%	5,667	Ongoing project, to be completed by June 22.
Hyde Park West Toilets & Kiosk	275,000	10,000	7,019	(2,981)	(30%)	5,050	Works in progress, to be completed after Hyde park fair.
Leederville Tennis Club - fencing upgrade	75,000	10,000	0	(10,000)	(100%)	0	Design phase.
Leederville Oval Stadium - Light posts renewal	1,100,000	0	0	0	0%	37,300	Awaiting decision on grant funding. \$1.06m to be carried forward and spent in FY2022-23.
Forrest Park Croquet Club	49,314	49,314	0	(49,314)	(100%)	0	Works scheduled to be completed by Jan 22.
Solar Photovoltaic Panel System Installation - Mt Hawthorn Community Centre	8,732	8,732	500	(8,232)	(94%)	9,761	Works in progress, purchase order raised, to be completed by Jan 22.
Solar Photovoltaic Panel System Installation - Vincent Community Centre	20,150	20,150	1,000	(19,150)	(95%)	14,221	Works to commence in Feb - Mar 22.
Solar Photovoltaic Panel System Installation - Britannia Reserve Pavilion	8,900	8,900	0	(8,900)	(100%)	0	Works to commence in Feb - Mar 22.
Roofing Renewal-Loton Park Tennis Club Room	178,400	178,400	191,880	13,480	8%	0	Works completed.
Leederville Oval Stadium - Electrical renewal - 3 boards	298,088	220,000	0	(220,000)	(100%)	119,953	Revised scope. \$100k transfer to Britannia Reserve Floodlights.
Air Conditioning & HVAC Renewal - Belgravia Leisure Centre	44,223	0	40,000	40,000	100%	0	Works at planning stage.
North Perth Bowling Club	80,000	0	0	0	0%	0	Project on hold, further funding required.
East Perth Football Club Function Room Carpet	30,000	0	0	0	0%	27,273	Works at planning stage.
Margaret Kindergarten - Toilet Upgrade	70,000	0	0	0	0%	0	Design has been provided to Dept. of Education for comment. \$70k to be carried forward and spent in FY2022-23.
FOR LAND & BUILDING ASSETS	10,529,387	2,933,006	1,537,276	(1,395,730)	(48%)	728,420	

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 31 JANUARY 2022**

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	110,307	71,395	(38,912)	(35%)	154	Project completed. Reallocate \$10k to Oxford St and \$15k to Fitzgerald St MRRG.
Lake Street - Stuart Street to Newcastle Street	116,615	116,615	66,493	(50,122)	(43%)	4,020	Project completed. Reallocate \$35k to Oxford St MRRG.
Glyde Street - Coogee Street to Matlock Street	45,562	25,000	36,010	11,010	44%	117	Project completed. Reallocate \$5k Richmond St Local Roads Program.
Richmond Street - Scott Street to Oxford Street	62,141	0	51,482	51,482	100%	10,818	Works to be Scheduled, to be completed by Mar 22.
Eton Street - Gill Street to Ellesmere Street	132,596	60,000	125,488	65,488	109%	415	Project completed. Reallocate \$10k to Fitzgerald St MRRG.
Grosvenor Road - Ethel Street to Fitzgerald Street	73,279	0	8,250	8,250	100%	10,170	Works to be Scheduled, to be completed by Mar 22.
Lawley Street - Fitzgerald Street to R.O.W	21,734	0	19,075	19,075	100%	234	Works to be Scheduled, to be completed by Mar 22.
Richmond Street - Leicester Street to Cul-de-sac	37,429	37,429	37,357	(72)	(0%)	2,383	Project completed.
Britannia Road - Federation Street to Kalgoorlie Street	96,305	50,000	75,674	25,674	51%	5,838	Timing Variance, to be completed by Mar 22
Bouverie Place - Oxford St to Cul de Sac	86,953	25,000	33,103	8,103	32%	470	Works in progress.
Ashby Street - East Street to Egina Street	100,341	55,000	30,796	(24,204)	(44%)	37,827	Works in progress, purchase order raised. To be completed by Mar 22
Ashby Street - Kalgoorlie Street to Egina Street	105,907	50,000	38,294	(11,706)	(23%)	37,775	Works in progress, purchase order raised. To be completed by Mar 22
Ashby Street - Kalgoorlie Street to The Boulevarde	53,984	40,000	14,008	(25,992)	(65%)	16,344	Works in progress, purchase order raised. To be completed by Mar 22
Ashby Street - Flinders Street to Coogee Street	53,984	40,000	16,404	(23,596)	(59%)	20,088	Works in progress, purchase order raised. To be completed by Mar 22
Thompson Street - Barnet Street to Loftus Street	2,500	0	500	500	100%	500	Works to be Scheduled. To be completed by Mar 22.
The Boulevarde, Larne Street to Hawthorn Street.	145,000	0	20,195	20,195	100%	16,020	Works to be Scheduled, to be completed by Jun 22.
Raglan Road, Norfolk Street to Hyde Street.	90,000	0	0	0	0%	0	Works to be Scheduled, to be completed by Jun 22.
Grosvenor Road, Ethel Street to Norfolk Street.	90,000	0	5,729	5,729	100%	18,500	Works to be Scheduled, to be completed by Jun 22.
Cleaver Street, Vincent Street to Carr Street (under Roads)	15,000	0	0	0	0%	0	Works to be Scheduled, to be completed by Mar 22.
Egina Street - Berryman Street to Anzac Road	5,000	0	0	0	0%	0	Works to be Scheduled. To be completed by Mar 22.
Egina Street - Tasman Street to Berryman Street	5,000	0	500	500	100%	500	Works to be Scheduled. To be completed by Mar 22.
Minor Traffic Management Improvements Program	85,310	50,000	29,028	(20,972)	(42%)	13,277	On going project based on council request.
Chelmsford Road to Raglan Road	1,370	1,370	1,368	(2)	(0%)	0	Works completed.
ROAD TO RECOVERY							
Tennyson Street - Loftus Street to Shakespeare Street	200,377	0	500	500	100%	19,285	Works in progress, to be completed by Mar 22.
Brisbane Tce - Lake St to Brisbane Place	33,363	33,363	26,348	(7,015)	(21%)	285	Works completed.
Ellesmere Street - Shakespeare St to London St	90,170	45,000	11,619	(33,381)	(74%)	1,525	Works in progress, purchase order raised. To be completed by Mar 22
TRAFFIC MANAGEMENT							
Alma/Claverton Local Area Traffic Management	48,955	48,955	0	(48,955)	(100%)	0	Further report going to OMC Mar 22.
Harold and Lord St Intersection	22,850	22,850	0	(22,850)	(100%)	0	Design Phase, to be completed by June 22.
Mini Roundabouts	12,605	12,605	10,334	(2,271)	(18%)	3,798	Works in progress, to be completed by Feb 22.
BLACK SPOT PROGRAM							
Grosvenor Road - Install half seagull islands on Grosvenor Rd to ban through and right turn m	100,000	0	0	0	0%	1,230	Works at planning stage, to be completed by Mar 22.
Leederville Parade - Vincent Street to Loftus Street	200,000	15,000	14,939	(62)	(0%)	0	Awaiting confirmation of Black Spot Funding due to scope change. \$185k to be carried forward and spent in FY2022-23.
Intersection of Bulwer and Stirling St, Perth	95,960	95,960	22,296	(73,665)	(77%)	12,266	Project completed. \$20k to Newcastle Street MRRG & \$7k to Walcott Street MRRG as part of MYBR.
Intersection of Green, Tyler & Merredin St, Mt Hawthorn/Joondanna	26,380	26,380	2,310	(24,070)	(91%)	700	Works in design phase, pending discussion with City of Stirling.
Intersection of Loftus and Vincent Streets, West Perth/Leederville	245,270	245,270	244,779	(491)	(0%)	13,444	Project completed. To request additional grant funding for over expenditure.

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 31 JANUARY 2022**

Description	Revised Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
STREETSCAPE IMPROVEMENTS							
Streetscape Improvements Program	35,000	0	0	0	0%	0	Budget to be reallocated as part of mid-year budget review.
Streetscape Improvements-Angove St and Fitzgerald St	10,000	10,000	8,420	(1,580)	(16%)	0	Works in progress.
North Perth Public Open Space	3,500	3,500	0	(3,500)	(100%)	0	Works at planning stage.
ROADWORKS - REHABILITATION (MRRG PROGRAM)							
Oxford Street - Leederville Parade to Vincent Street	118,376	118,376	167,506	49,130		1,010	Scope increased. Transfer \$35k from Lake Street - Stuart Street to Newcastle Street and \$10k from Lake Street - Bulwer Street to Brisbane Street Local Road Programs as part of 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	147,159	(1,986)	(1%)	0	Increased cost due to weather interruption.
Bourke Street - Charles Street to Loftus Street	173,745	0	1,700	1,700	100%	0	Works in planning stage, to be completed by Mar 22.
Carr Street - Fitzgerald Street to Charles Street	110,518	110,518	121,766	11,248	10%	0	Works completed, to be adjusted during MYBR.
Fitzgerald Street - Central lanes Burt Street to Walcott Street	211,842	211,842	260,627	48,785	23%	0	Transfer \$15k from Lake St Local Roads Program, \$10k from Eton St Local Roads Program and \$15k from Streetscapes Improvements Program as part of MYBR.
Walcott Street - North-west bound lanes William Street to Beaufort Street	162,281	162,281	169,277	6,996	4%	1,700	Transfer \$7k from Bulwer / Stirling Black Spot Program as part of MYBR.
Newcastle Street - Eastbound lane Money Street to Beaufort Street	77,271	77,271	92,075	14,804	19%	1,700	Transfer \$20k from Bulwer / Stirling Black Spot Program as part of MYBR.
RIGHTS OF WAY							
Annual review based upon the most recent condition assessment survey	107,290	107,290	110,709	3,419	3%	0	Project completed. Budget to be adjusted as per actual.
Laneway Lighting Program	20,000	0	0	0	0%	0	\$10k to be spent as part of the Marocchi Lane Graffiti project. \$10k to be carried forward and spent in FY2022-23.
SLAB FOOTPATH PROGRAMME							
Footpath Upgrade and Renewal Program	30,789	30,789	32,769	1,980	6%	2,635	Works commenced, to be completed by Mar 22.
Deague Court to Macedonia Place (Charles Veryard Reserve)	32,979	32,979	0	(32,979)	(100%)	0	Revised scope. \$33k transfer to Britannia Reserve Floodlights as part of MYBR.
Car Park Entrance to Stirling Street	18,192	18,192	0	(18,192)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Matlock Street to Egina Street	54,172	54,172	0	(54,172)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Charles Street to Walcott Street	29,173	29,173	0	(29,173)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Haynes Street to Hobart Street	25,803	25,803	0	(25,803)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Ellesmere Strete to Gill Street	26,826	26,826	0	(26,826)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Bourke Street to Richmond Street	16,662	16,662	0	(16,662)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Norfolk Street to Ethel Street	19,469	19,469	0	(19,469)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Brisbane Street to Robinson Ave	14,950	14,950	0	(14,950)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Beaufort Street to Lindsay Street	14,568	14,568	0	(14,568)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Leicester Street to Cul-de-sac	41,297	41,297	0	(41,297)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Brewer Street to Edward Street	60,382	60,382	0	(60,382)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.
Intersection of Beaufort Street	17,052	0	0	0	0%	0	Works to be Scheduled. To be completed by Mar 22.
Flinders Street - Scarborough Bch Rd to 65 Flinder Street	43,996	20,000	0	(20,000)	(100%)	0	Works to be Scheduled. To be completed by Mar 22.

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 31 JANUARY 2022**

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	34,540	8,995	(25,546)	(74%)	50,524	Timing Variance.
Travel Smart Actions	10,500	0	0	0	0%	0	Works to be Scheduled.
Construct Norfolk St N/S Route Stage 1	0	0	0	0		0	To be reused in MYBR as budget allocation. This works will commence in FY22-23.
Design Glendalough to Eucla							0%
Commence development of new Plan							0%
Design Bike Network Plan	50,000	0	0	0	0%	0	Quotation phase, works to commence in Jan 22.
Design for Norfolk St N/S Route	8,635	8,635	0	(8,635)	(100%)	0	To be completed by June 22.
DRAINAGE							
Britannia Reserve Main Drain Renewal stage 1&2	143,635	63,635	0	(63,635)	(100%)	725	Quotation phase. \$100k to be carried forward and spent in FY2022-23.
Minor drainage improvement program	95,920	60,000	16,950	(43,050)	(72%)	0	Over budget. Reallocate \$35k to Gully Soak-well Program.
Gully Soak-well program	76,675	76,675	98,249	21,574	28%	565	Over budget, to be adjusted during mid year budget review.
CAR PARK DEVELOPMENT							
Car Parking Upgrade/Renewal Program	155,300	0	0	0	0%	0	Revised scope. \$50k transfer to Britannia Reserve Floodlights as part of MYBR.
Accessible City Strategy Implementation	205,000	0	0	0	0%	0	Works at planning stage.
Car Parking Upgrade-Strathcona St angled parking	20,000	20,000	0	(20,000)	(100%)	0	Design Phase, to be completed by June 22.
Depot - Car park lighting Renewal	10,789	10,789	16,124	5,335	49%	0	Project completed. Transfer \$6k from Works Depot - Non fixed assets renewals.
PARKS AND RESERVES							
Banks Reserve Master Plan Implementation - Stage 1	31,782	31,782	13,772	(18,010)	(57%)	0	Revised scope. \$18k transfer to Britannia Reserve Floodlights as part of MYBR.
Greening Plan-West End Arts Precinct	4,400	4,400	2,162	(2,238)	(51%)	0	Project completed. Transfer excess funds to Beaufort St Median during MYBR.
Leederville Parade (Greening Plan)	200,000	0	0	0	0%	0	Awaiting Main Roads to approve design. \$200k to be carried forward and spent in FY2022-23.
Drummond Place (Greening Plan)	28,000	0	570	570	100%	0	Works at planning stage.
Old Aberdeen Place (Greening Plan)	10,000	0	570	570	100%	3,354	Project completed. Transfer excess funds to Beaufort St Median during MYBR.
Stirling Street (Greening Plan)	30,000	0	0	0	0%	0	Works at planning stage.
Edward Street (Greening Plan)	20,000	0	665	665	100%	0	Works at planning stage.
Dunedin Street Car Park (Greening Plan)	15,000	0	570	570	100%	0	Design Phase.
Flinders Street Car Park (Greening Plan)	15,000	0	0	0	0%	570	Design Phase.
Britannia Reserve – Floodlight Repair	741,444	0	18,467	18,467	100%	7,360	Additional funding required. Transferred \$320k from various capital projects.
RETICULATION							
Menzies Park - Replace Irrigation System	180,000	0	0	0	0%	2,100	Works in design phase.
Weld Square - Renew electrical cubicle and Upgrade in ground reticulation system/electrical c	15,000	0	18,752	18,752	100%	0	Associated electrical source/cabinet had to be upgraded as required by Western Power standards. Transfer \$5k from Auckland/Hobart irrigation replacement.
Auckland/Hobart Street Reserve - replace irrigation	30,673	30,673	2,040	(28,633)	(93%)	0	Project completed. \$5k transfer to Weld Square - Renew electrical cubicle project.

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 31 JANUARY 2022**

Description	Revised Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
PARKS FURNITURE							
Implementation and renewal of parks signage	20,000	0	0	0	0%	0	\$20k to be carried forward to next year to enable design to be in line with the wayfinding strategy.
Norwood Park - replace electric BBQ (double)	15,000	15,000	11,924	(3,076)	(21%)	0	Works completed, awaiting final invoice.
Banks Reserve Masterplan - Infrastructure Improvements (benches/seating)	40,000	0	0	0	0%	30,420	Works in design phase.
Auckland/Hobart Street Reserve – replacement perimeter fencing	20,000	0	0	0	0%	0	Quotation phase.
Hyde Park - upgrade of path lighting	129,658	50,000	0	(50,000)	(100%)	0	Project completion is dependant on delivery.
Britannia Reserve - shade sail replacement (south)	18,000	0	0	0	0%	0	Quotation Phase.
Charles Veryard Reserve - Flood Lighting	100,000	0	7,465	7,465	100%	2,410	Works in design phase.
PARKS DEVELOPMENT							
Haynes Street Reserve Development Plan Implementation Stages 1 & 2	340,000	0	0	0	0%	0	\$340k to be carried forward to next year due to lease extension.
Monmouth Street	10,000	0	74	74	100%	0	Consultation in progress.
Edinboro Street Reserve	20,000	0	0	0	0%	0	Works to commence after Jan 22.
Hyde Park re-asphalt Pathways	100,000	0	0	0	0%	0	Investigation in progress.
Les Lilleyman – Playground and softfall replacement	115,000	0	0	0	0%	0	Quotation phase.
Tolcon Place Reserve - replace playground soft fall	20,000	0	0	0	0%	14,600	Purchase order raised, works to be completed by Mar 22.
Cricket Wicket Renewal Program	25,000	25,000	16,606	(8,394)	(34%)	0	Works in progress.
PLAYGROUND EQUIPMENT							
Menzies Park – replace exercise equipment	60,000	0	0	0	0%	0	Quotation phase.
Forrest Park - replace exercise equipment (deferred from 2019/20)	60,000	0	0	0	0%	0	Quotation phase.
Charles Veryard Reserve - Replace playground softfall and exercise equipment	45,000	0	33,900	33,900	100%	0	Purchase order raised, to be completed by Jan 22.
Gladstone Street Reserve - upgrade & replace playground equipment	105,000	0	0	0	0%	0	Quotation phase.
STREET FURNITURE							
Bus Shelter Replacement and Renewal Program	40,742	30,000	9,091	(20,909)	(70%)	0	Works in progress.
Street Lighting Upgrade Program	55,000	0	12,541	12,541	100%	31,331	Purchase order raised, to be completed by June 22.
MISCELLANEOUS							
Public Open Space Strategy Implementation Plan	50,000	0	0	0	0%	0	Works at planning stage.
Mary Street Piazza - Festoon Light Improvements	20,000	20,000	11,296	(8,704)	(44%)	2,880	Works in progress, to be complete by Feb 22.
FOR INFRASTRUCTURE ASSETS	7,935,745	3,200,246	2,593,823	(606,423)	(597%)	401,865	

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 31 JANUARY 2022**

Description	Revised Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
PLANT & EQUIPMENT ASSETS							
LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME							
Light Fleet - Annual Changeover	592,500	152,500	155,859	3,359	26%	377,936	Works in progress, purchase order raised.
Bev Van	45,000	45,000	46,564	1,564	3%	0	Budget to be carry forward from FY20-21.
P1265 - AS632 - Toyota Corolla Hybrid Ascent-Rangers Rep 1GTQ135	40,000	0	0	0	0%	45,000	
P1258 - AS6287 - Toyota Corolla Hybrid Hatch - 1GQT268	23,500	0	0	0	0%	0	
P1259 - AS6288 - Toyota Corolla Hybrid Hatch - 1GQC234	23,500	23,500	23,302	(198)	(1%)	0	
P1260 - AS6296 - Mazda CX-9 - Auto Touring 1GRU200	50,000	0	0	0	0%	53,964	
P1261 - AS6298 - Toyota Corolla Hybrid Hatch - 1GRY390	23,500	0	0	0	0%	0	
P1262 - AS6297 - Toyota Corolla Hybrid - 1GRY421	23,500	0	0	0	0%	23,500	
P2197 - AS6316 - Nissan Navara 2.3DLS-1GSL452	28,000	0	0	0	0%	29,000	
P2198 - AS6318 - 1GSL453-Nissan Navara	30,000	0	0	0	0%	30,000	
P2199 - AS6322 - Nissan Navara dual cab 1GTK364	28,000	0	0	0	0%	28,000	
P1266 - AS6314 - Toyota Camry Hybrid 1GUK520	28,500	0	0	0	0%	0	
P2179 - AS5159 - Hyundai TQ iLoad 3s - 1EYK726	40,000	0	0	0	0%	36,000	
P2182 - AS5429 - Toyota Hilux 4x2 2.7L - 1GCR441 - Parks	25,000	0	0	0	0%	0	
P2190 - AS6113 - Mitsubishi Triton 4x2 GLX - 1GJL089	25,000	0	0	0	0%	0	
P2191 - AS6290 - Nissan Navara - 4x2 - 1GQG988	28,000	28,000	28,664	664	2%	33,393	
P2192 - AS6289 - Nissan Navara 4x2 - 1GQG989	28,000	28,000	28,664	664	2%	0	
P2193 - AS6291 - Nissan Navara 4x2 - 1GQG990	28,000	28,000	28,664	664	2%	80	
P2194 - AS6292 - Nissan Navara 4x2 - 1GRN511	25,000	0	0	0	0%	33,000	
P2195 - AS6293 - Nissan Navara 4x2 - Parks - 1GRN512	25,000	0	0	0	0%	33,000	
P2196 - AS6294 - Nissan Navara 4x2 - Parks - 1GRN513	25,000	0	0	0	0%	33,000	
MAJOR PLANT REPLACEMENT PROGRAMME							
5 Tonne Rubbish Compactor Small Rear Loader - 1EKS994 - P3521-AS3772	340,000	0	0	0	0%	0	Quotation phase. \$340k to be carried forward and spent in FY2022-23.
Road Sweeper - 1EBC003 - P3762-AS3554	380,000	0	0	0	0%	0	Evaluation phase. \$380k to be carried forward and spent in FY2022-23.
Single Axle Tipper Truck - 1BUF690 - P3261-AS2697	170,000	0	0	0	0%	163,850	Purchase order raised, awaiting delivery.
Scarifier and vacuum system	20,000	0	5,591	5,591	100%	0	Project completed. Excess funds to remain in surplus.
Elevated Work Platform - Squirrel - 1TKV686 - P4027-AS3283	60,000	0	0	0	0%	0	
Mower / Ride On Rotary Toro Quad Steer - 1EBL578 - P5039-AS3556	40,000	40,000	36,330	(3,670)	(9%)	0	Project completed. Excess funds to remain in surplus.
Mower / Ride On Rotary - 1EQT004 - P5042-AS3930	35,000	35,000	30,460	(4,540)	(13%)	0	Project completed. Excess funds to remain in surplus.
MISCELLANEOUS							

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2021/22
AS AT 31 JANUARY 2022**

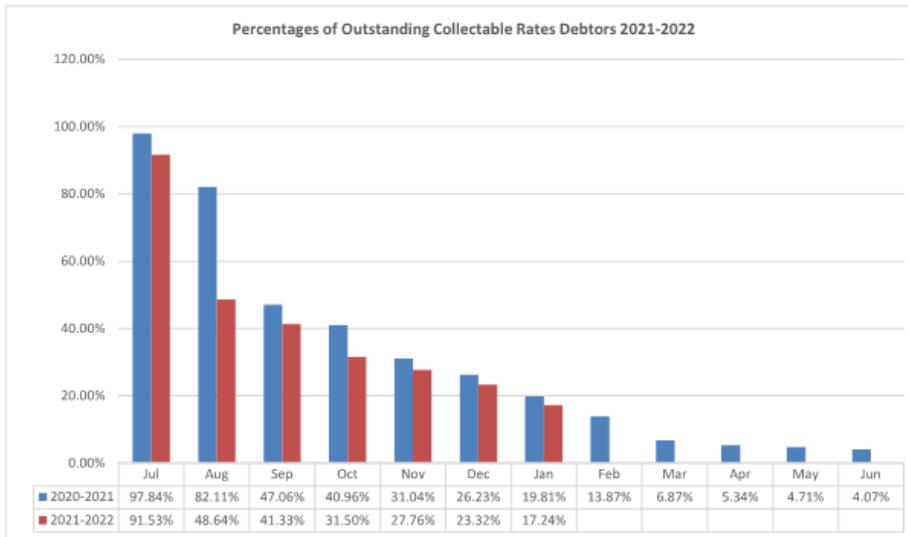
Description	Revised Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Variance	Commitment (PO) Balance	Variance Commentary
FOGO 3 Bin	1,378,556	0	0	0	0%	1,065,050	Implementation rollout costs expected to be \$67k higher than budget, due to higher than anticipated infrastructure rates.
Parking Machines Asset Replacement Prog	20,000	0	0	0	0%	0	Quotation Phase.
TOTAL EXPENDITURE FOR PLANT & EQUIPMENT ASSETS	3,036,056	227,500	228,240	740	0%	1,606,836	
<u>FURNITURE & EQUIPMENT ASSETS</u>							
F&E ASSETS - BP LEISURE CENTRE							
Lifeguard Tower renewal, Shade Sails, Fire alarm System, Umbrellas, Floor Scrubber and for c	132,000	100,000	55,524	(44,476)	(44%)	0	Works in progress.
Gym equipment - Strength and Group Fitness EquipmentGym equipment - Cardio and Fans	868,366	0	0	0	0%	827,879	Contract awarded, to be completed by June 22.
<u>FURNITURE AND EQUIPMENT INFORMATION TECHNOLOGY</u>							
Enterprise Applications upgrade	462,517	180,000	60,035	(119,965)	(67%)	9,347	Ongoing project, to be completed by June 22.
ICT infrastructure renewal (switches, UPS, audio visual, network links)	275,000	115,000	113,062	(1,938)	(2%)	35,485	Works in progress.
Beatty Park Leisure Centre							
Beatty Park Leisure Centre - Non Fixed Assets Renewal	50,942	50,942	30,545	(20,397)	(40%)	0	Works in progress, ongoing project.
<u>POLICY & PLACE</u>							
COVID-19 Artwork relief project	292,000	109,500	9,600	(99,900)	(91%)	0	Works in planning stage.
TOTAL EXPENDITURE FOR FURNITURE & EQUIPMENT ASSETS	2,080,825	555,442	268,766	(286,676)	(52%)	44,832	
TOTAL CAPITAL EXPENDITURE	23,582,013	6,916,194	4,628,105	(2,288,089)	(33%)	2,781,953	

CITY OF VINCENT
NOTE 6 - CASH BACKED RESERVES
AS AT 31 JANUARY 2022



Reserve Particulars	Budget Opening Balance 01/07/2021 \$	Actual Opening Balance 01/07/2021 \$	Budget Transfers to Reserve 30/06/2022 \$	YTD Actual Transfers to Reserve 31/01/2022 \$	Budget Interest Earned 30/06/2022 \$	YTD Actual Interest Earned 31/01/2022 \$	Budget Transfers from Reserve 30/06/2022 \$	YTD Actual Transfers from Reserve 31/01/2022 \$	Budget Closing Balance 30/06/2022 \$	Actual Closing Balance 31/01/2022 \$
Asset Sustainability Reserve	5,890,677	5,749,402	701,114	374,547	45,550	31,852	(2,726,156)	(815,241)	3,911,185	5,340,561
Beatty Park Leisure Centre Reserve	102,048	102,096		0	789	550	0	0	102,837	102,646
Cash in Lieu Parking Reserve	1,540,735	1,611,564		0	11,914	8,317	(441,000)	(40,800)	1,111,649	1,579,081
Hyde Park Lake Reserve	160,575	160,649		0	1,242	867	0	0	161,817	161,516
Land and Building Acquisition Reserve	299,910	300,049		0	2,319	1,617	0	0	302,229	301,666
Leederville Oval Reserve	94,840	94,885		0	733	512	0	0	95,573	95,397
Loftus Community Centre Reserve	37,204	37,219		0	288	203	0	0	37,492	37,422
Loftus Recreation Centre Reserve	224,595	220,496	59,458	34,443	1,737	1,210	0	0	285,790	256,149
Office Building Reserve - 246 Vincent Street	288,445	311,925		0	2,230	1,555	(290,675)	(4,950)	0	308,530
Parking Facility Reserve	106,473	106,521		0	823	573	0	0	107,296	107,094
Percentage For Public Art Reserve	401,299	401,577		0	3,103	2,165	(374,227)	0	30,175	403,742
Plant and Equipment Reserve	22,667	22,680		0	175	121	(22,667)	0	175	22,802
POS reserve - General	0	0	1,450,120	654,255	11,213	4,135	(190,000)	0	1,271,333	658,390
State Gymnastics Centre Reserve	120,783	119,423	11,144	6,727	934	650	0	0	132,861	126,800
Strategic Waste Management Reserve	1,005,650	1,006,113		0	7,776	5,428	(982,312)	0	31,114	1,011,541
Tamala Park Land Sales Reserve	1,093,870	1,093,870	833,333	416,667	4,591	3,204	0	0	1,931,794	1,513,741
Underground Power Reserve	211,773	211,870		0	1,638	1,141	0	0	213,411	213,011
Waste Management Plant and Equipment Reserve	221,752	221,856		0	1,715	1,196	0	0	223,467	223,052
POS reserve - Haynes Street	159,194	159,265	35,245	21,438	1,231	858	(150,000)	0	45,670	182,680
	11,982,490	11,931,460	3,090,414	1,508,077	100,001	66,149	(5,177,037)	(860,991)	9,995,867	12,645,815

CITY OF VINCENT
 NOTE 7 - RATING INFORMATION
 AS AT 31 JANUARY 2022



**CITY OF VINCENT
NOTE 7 - RATING INFORMATION
FOR THE MONTH ENDED 31 JANUARY 2022**



	Rateable Value	Rate in Dollar	Budget	Actual	Rates Levied to Budget
	\$	Cents	\$	\$	%
Rate Revenue					
General Rate					
10902 Residential	245,429,636	0.0797	19,568,111	19,621,826	100.3%
182 Vacant Residential	4,265,470	0.0761	324,712	322,920	99.4%
1622 Other	124,588,530	0.0672	8,369,858	8,350,806	99.8%
46 Vacant Commercial	2,437,750	0.1282	312,447	350,064	112.0%
Minimum Rate					
6144 Residential @ \$1,241.00	78,076,012		7,633,391	7,624,704	99.9%
185 Vacant Residential @ \$1,170.00	1,822,160		183,690	216,450	117.8%
157 Other @ \$1,197.70	1,886,030		188,039	188,039	100.0%
0 Vacant Commercial @ \$1,516.40			0	0	
Interim Rates	0		300,000	235,603	78.5%
Rates Waiver	0		(135,000)	(116,028)	85.9%
Total Amount Made up from Rates	458,505,588		36,745,248	36,794,385	
Non Payment Penalties					
Instalment Interest @ 5.5%			185,000	183,539	99.2%
Penalty Interest @ 8%			133,000	103,028	77.5%
Administration Charge - \$8 per instalment			150,000	133,140	88.8%
Interest Write Off			0	(1,768)	100.0%
			37,223,248	37,218,391	
Other Revenue					
Exempt Bins - Non Rated Properties			100,000	80,217	80.2%
Commercial / Residential Additional Bins			16,000	20,975	131.1%
Swimming Pools Inspection Fees			18,800	14,858	79.0%
			37,358,048	37,334,441	
Opening Balance				1,053,606	
Total Collectable			37,358,048	38,388,047	102.76%
Less					
Cash Received				33,052,617	
Rebates Allowed				(1,118,189)	
Rates write off				11,457	
ESL write off				624	
Rates Balance To Be Collected			37,358,048	6,441,538	17.24%
Add					
ESL Debtors				318,029	
Pensioner Rebates Not Yet Claimed				374,669	
ESL Rebates Not Yet Claimed				16,268	
Less					
Deferred Rates Debtors				(105,572)	
Current Rates Debtors Balance				7,044,933	



**CITY OF VINCENT
NOTE 8 - DEBTOR REPORT
FOR THE MONTH ENDED 31 JANUARY 2022**

DESCRIPTION	CURRENT \$	31-59 DAYS \$	60-89 DAYS \$	OVER 90 DAYS \$	BALANCE \$
DEBTOR CONTROL - HEALTH LICENCES	(19,167)	(48,692)	127,961	154,790	214,891
DEBTOR CONTROL - RUBBISH CHARGES					0
DEBTOR CONTROL - CASH IN LIEU CAR PARKING				219,589	219,589
DEBTOR CONTROL - PROPERTY INCOME	26,661	5,285	86	5,891	37,942
DEBTOR CONTROL - RECOVERABLE WORKS	1,770			930	2,699
DEBTOR CONTROL - BEATTY PARK LEISURE CENTRE					0
DEBTOR CONTROL - OTHER	17,071	21,106	1,840	99,415	139,431
DEBTOR CONTROL - % ART CONTRIBUTIONS		60,008			60,008
DEBTOR CONTROL - PLANNING SERVICES FEES	2,115	(1,590)	1,490	805	2,820
DEBTOR CONTROL - GST	(88,436)	(191,576)	280,015	17	19
DEBTOR CONTROL - INFRINGEMENT	86,265	63,635	64,700	1,019,727	1,234,227
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(198,651)	(198,651)
IMPAIRMENT OF RECEIVABLES	0	0	0	(181,916)	(181,916)
TOTAL DEBTORS OUTSTANDING AS AT 31/01/2022	26,298	(91,927)	476,092	1,120,598	1,531,060
ACCRUED INCOME					152,986
ACCRUED INTEREST					47,626
PREPAYMENTS					787,232
TOTAL TRADE AND OTHER RECEIVABLES					2,496,904

DATE	SUNDRY DEBTORS OVER 90 DAYS	AMOUNT	DEBT DETAILS	Comments
11/03/2019	Tennis Seniors Western Australia	5,728	Building Insurance 2018/19 & 2019/20	In the process to debt collection
29/10/2021	Department of Education	767	Building Insurance	Debt being followed, awaiting payment
23/02/2021	Kreß Constructions	930	Damaged to ROW 47 Redfern St	Liquidation - proof of debt sent
04/11/2016	C Cafarelli	28,600	Breaches of Planning Development Act	Have been handed over to FER
22/08/2018	C D Hunter	12,514	Outstanding court costs awarded to COV	\$100 Monthly Repayment in progress from 27/10/20
21/01/2019	Matthew Slinger	20,085	Outstanding court costs awarded to COV	Have been handed over to FER
09/07/2019	R Cox	1,170	Breach of condition of hall hire	Sent to debt collection agency
28/11/2019	A Kindu	2,339	Damage/vandalism to hired venue	with debt collector
28/10/2021	K Berykpour	18,800	Court fines and costs 155 Walcott St	Have been handed over to FER
21/07/2021	M Stocco	906	Recoup salary overpayment	Final letter issued
13/10/2020	D Bianchi	15,000	Court fines and costs re: 193-195 Scarborough	\$200 Monthly Repayment in progress from 30 Dec 20
BALANCE OF 90 DAY DEBTORS OVER \$500		106,839		

CITY OF VINCENT
NOTE 9 - BEATTY PARK LEISURE CENTRE FINANCIAL POSITION
AS AT 31 JANUARY 2022



	Original Budget 2021/22 \$	YTD Budget Jan-22 \$	YTD Actuals Jan-22 \$	YTD Actuals Jan-21 \$	Month Actuals Jan-22 \$	Month Actuals Jan-21 \$
ADMINISTRATION						
Revenue	0	0	0	0	314,953	0
Expenditure	0	0	0	241,231	(314,953)	34,259
Surplus/(Deficit)	0	0	0	241,231	0	34,259
SWIMMING POOLS AREA						
Revenue	2,209,329	1,308,549	1,406,536	1,110,401	295,925	237,322
Expenditure	(3,981,939)	(2,327,525)	(2,379,183)	(1,259,583)	(292,469)	(242,145)
Surplus/(Deficit)	(1,772,610)	(1,018,976)	(972,647)	(149,182)	3,456	(4,823)
SWIM SCHOOL						
Revenue	1,530,316	807,851	722,716	817,995	39,869	(3,123)
Expenditure	(1,066,427)	(626,664)	(552,439)	(557,211)	(44,171)	(43,094)
Surplus/(Deficit)	463,889	181,187	170,277	260,784	(4,302)	(46,217)
CAFÉ						
Revenue	0	0	0	0	0	0
Expenditure	0	0	0	(35,004)	0	(2)
Surplus/(Deficit)	0	0	0	(35,004)	0	(2)
RETAIL SHOP						
Revenue	551,116	341,482	402,627	382,471	78,366	72,263
Expenditure	(473,051)	(329,398)	(299,256)	(231,078)	(76,584)	(29,977)
Surplus/(Deficit)	78,065	12,084	103,371	151,393	1,782	42,286
HEALTH & FITNESS						
Revenue	1,656,874	965,464	1,273,726	890,184	(211,751)	134,097
Expenditure	(1,342,118)	(783,588)	(760,329)	(577,319)	(82,238)	(101,527)
Surplus/(Deficit)	314,756	181,876	513,397	312,865	(293,989)	32,570
GROUP FITNESS						
Revenue	585,362	341,460	454,385	322,490	68,993	49,118
Expenditure	(507,228)	(299,323)	(340,848)	(251,276)	(50,528)	(46,895)
Surplus/(Deficit)	78,134	42,137	113,537	71,214	18,465	2,223
AQUAROBICS						
Revenue	227,053	132,422	179,115	125,538	28,578	19,316
Expenditure	(228,536)	(135,263)	(91,238)	(68,534)	501	(13,635)
Surplus/(Deficit)	(1,483)	(2,841)	87,877	57,004	29,079	5,681
CRECHE						
Revenue	61,333	35,777	45,961	33,735	6,794	5,311
Expenditure	(291,617)	(170,307)	(157,626)	(126,470)	(18,320)	(21,365)
Surplus/(Deficit)	(230,284)	(134,530)	(111,665)	(92,735)	(11,526)	(16,054)
Net Surplus/(Deficit)	(1,069,533)	(739,063)	(95,853)	817,570	(257,035)	49,923
Less: Depreciation	(1,286,772)	(750,617)	(670,683)	(676,780)	(95,558)	(106,933)
Surplus/(Deficit)	217,239	11,554	574,830	1,494,350	(161,477)	156,856

CITY OF VINCENT
 NOTE 9 - STATEMENT OF FINANCIAL ACTIVITY
 BY SERVICE - GRAPH
 AS AT 31 JAN 2022

