

11.1	FINANCIAL STATEMENTS AS AT 30 APRIL 2023
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Attachments: 1. Financial Statements as at 30 April 2023

RECOMMENDATION:

That Council **RECEIVES** the Financial Statements for the month ended 30 April 2023 as shown in Attachment 1.

PURPOSE OF REPORT:

To present the statement of financial activity for the period ended 30 April 2023.

BACKGROUND:

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

DETAILS:

The following documents, included as **Attachment 1**, comprise the statement of financial activity for the period ending **30 April 2023**:

Note	Description	Page
1.	Statement of Financial Activity by Nature or Type Report	1
2.	Net Current Funding Position	2
3.	Summary of Income and Expenditure by Service Areas	3-6
4.	Capital Expenditure including Funding graph and Capital Works Schedule	7-16
5.	Cash Backed Reserves	17
6.	Rating Information and Graph	18-19
7.	Debtors Report	20
8.	Beatty Park Leisure Centre Financial Position	21-22

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 2022/2023 and is used in the preparation of the statements of financial activity when highlighting material variance in accordance with *Financial Management Regulation 34(1) (d)*.

In accordance with the above, all material variances as of 30 April 2023 have been detailed in the variance comments report in **Attachment 1**.

Comments on the Statement of Financial Activity by Nature or Type (as at Attachment 1).

Revenue by Nature or Type (on page 1) is tracking higher than the YTD budgeted revenue by \$789,316 (1.3%). The following items materially contributed to this position:

- A favourable variance of \$845,752 in Fees and Charges mostly due to:
 - \$625,731 favourable car parking revenue and budget phasing
 - \$82,818 favourable Beatty Park enrolment, membership, and admission fee income
 - \$64,153 favourable Development and Design application fees due to an increase in applications received
 - \$57,055 favourable from operational buildings mostly due to timing variances for property lease income; partially offset by:
 - \$70,152 unfavourable income from building license and permits due to reduction in submissions.
- A favourable variance in Interest earnings of \$151,145 mostly due to higher than expected interest rates
- A favourable variance in Rates revenue of \$197,439 mostly due to higher interim rates.

- A unfavourable variance in Other revenue of \$61,945 mostly due to timing variances for reimbursements.
- An unfavourable variance for Profit on Disposal of Assets of \$250,313 due to a timing variance of heavy and light fleet disposals.
- An unfavourable variance of Operating Grants and subsidies of \$92,762 mostly due to timing variances.

Expenditure by Nature or Type (on page 1) is favourable, attributed by an under-spend of \$3,528,621 (6.4%). The following items materially contributed to this position:

- \$1,147,802 favourable Employee related costs mostly due to timing variances and vacancies.
- \$1,479,613 favourable Materials and Contracts mainly due to timing variances.
- \$521,466 favourable Depreciation expense due to a timing variance.
- \$152,664 favourable Other expenses due to a timing variance of fines lodgement fees.
- \$139,585 favourable Utility charges due to lower electricity costs.

Surplus Position – Year End 2022/23

The surplus brought forward to 2022/23 was \$6,676,946 with a favourable closing surplus position of \$7,393,929 at 30 April 2023.

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 Nature or Type Report (Note 1 Page 1)
This statement of financial activity shows revenue and expenditure classified by Nature or Type.
2. Net Current Funding Position (Note 2 Page 2)
'Net current assets' is the difference between the current assets and current liabilities, less committed assets and restricted assets.
3. Summary of Income and Expenditure by Service Areas (Note 3 Page 3-6)
This statement shows a summary of operating revenue and expenditure by service unit including variance commentary.
4. Capital Expenditure and Funding Summary (Note 4 Page 7-16)
The full capital works program is listed in detail in Note 4 in **Attachment 1**. The attachment includes a summary of the year-to-date expenditure of each asset category and the funding source associated to the delivery of capital works.
5. Cash Backed Reserves (Note 5 Page 17)
The cash backed reserves schedule provides a detailed summary of the movements in the reserve portfolio, including transfers to and from the reserve. The balance as at 30 April 2023 is \$15,146,715.
6. Rating Information (Note 6 Page 18-19)

The notices for rates and charges levied for 2022/23 were issued on 21 July 2022. *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	28 August 2022
Second Instalment	28 October 2022
Third Instalment	6 January 2023
Fourth Instalment	10 March 2023

The outstanding rates debtors balance at 30 April 2023 was \$1,899,671, excluding deferred rates of \$119,341. The outstanding rates percentage at 30 April 2023 was 3.64% compared to 4.53% for the same period last year.

7. Receivables (Note 7 Page 20)

Total trade and other receivables as at 30 April 2023 were \$3,262,916.

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

- \$1,027,774 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.
- \$197,436 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.

8. Beatty Park Leisure Centre – Financial Position report (Note 8 Page 21-22)

As at 30 April 2023, the Centre's operating surplus position was \$1,086,397 (excluding depreciation) compared to the prior YTD surplus amount of \$675,968. The surplus is predominantly driven by Swim School and Health and Fitness memberships.

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 2022-2032*:

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 NATURE OR TYPE
FOR THE PERIOD ENDED 30 APRIL 2023

	Note	Revised Budget	YTD Budget	YTD Actual	YTD Variance	YTD Variance
		2022/23	30/04/2023	30/04/2023		
		\$	\$	\$	\$	%
Opening Funding Surplus(Deficit)		6,676,946	6,676,946	6,676,946	0	0.0%
Revenue from operating activities						
Rates		39,980,329	39,980,329	40,177,768	197,439	0.5%
Operating Grants, Subsidies and Contributions		1,247,567	602,989	510,227	(92,762)	-15.4%
Fees and Charges		21,679,846	18,310,663	19,156,415	845,752	4.6%
Interest Earnings		1,283,000	1,254,168	1,405,313	151,145	12.1%
Other Revenue		1,273,712	1,082,586	1,020,641	(61,945)	-5.7%
Profit on Disposal of Assets		2,306,226	457,938	207,625	(250,313)	-54.7%
		67,770,680	61,688,673	62,477,989	789,316	1.3%
Expenditure from operating activities						
Employee Costs		(29,103,384)	(23,772,074)	(22,624,272)	1,147,802	-4.8%
Materials and Contracts		(22,252,093)	(16,992,773)	(15,513,160)	1,479,613	-8.7%
Utility Charges		(1,860,263)	(1,546,432)	(1,406,847)	139,585	-9.0%
Depreciation on Non-Current Assets		(12,151,458)	(10,364,388)	(9,842,922)	521,466	-5.0%
Interest Expenses		(540,835)	(420,018)	(434,691)	(14,673)	3.5%
Insurance Expenses		(647,958)	(539,980)	(539,980)	0	0.0%
Other Expenditure		(1,266,116)	(810,207)	(657,543)	152,664	-18.8%
Loss on Disposal of Assets		(779,978)	(779,978)	(677,814)	102,164	-13.1%
		(68,602,085)	(55,225,850)	(51,697,229)	3,528,621	-6.4%
Operating activities excluded from budget						
Add Deferred Rates Adjustment		0	0	(132,312)	(132,312)	0.0%
Add Back Depreciation		12,151,458	10,364,388	9,842,922	(521,466)	-5.0%
Adjust (Profit)Loss on Asset Disposal		(1,526,248)	322,040	470,189	148,149	46.0%
		10,625,210	10,686,428	10,180,799	(505,629)	-4.7%
Amount attributable to operating activities		9,793,805	17,149,251	20,961,559	3,812,308	22.2%
Investing Activities						
Non-operating Grants, Subsidies and Contributions		2,454,098	2,067,438	774,617	(1,292,821)	-62.5%
Purchase Property, Plant and Equipment	4	(8,729,604)	(7,654,843)	(4,014,155)	3,640,689	-47.6%
Purchase Infrastructure Assets	4	(8,261,437)	(7,224,286)	(2,773,923)	4,450,364	-61.6%
Proceeds from Joint Venture Operations		1,666,666	833,333	1,666,668	833,335	100.0%
Proceeds from Disposal of Assets		1,458,000	1,458,000	298,998	(1,159,002)	-79.5%
Amount attributable to investing activities		(11,412,277)	(10,520,358)	(4,047,794)	6,472,564	-61.5%
Financing Activities						
Principal elements of finance lease payments		(70,602)	(70,602)	(88,252)	(17,650)	25.0%
Repayment of Loans		(1,501,877)	(1,349,369)	(1,349,372)	(3)	0.0%
Proceeds from New Loans		827,879	827,879	827,879	0	0.0%
Transfer to Reserves	5	(8,518,926)	(4,925,182)	(5,180,658)	(255,476)	5.2%
Transfer from Reserves	5	4,363,230	4,353,217	1,735,403	(2,617,814)	-60.1%
Amount attributable to financing activities		(4,900,296)	(1,164,057)	(4,055,000)	(2,890,943)	248.4%
Closing Funding Surplus(Deficit)		158,178	12,141,782	19,535,711	7,393,929	60.9%

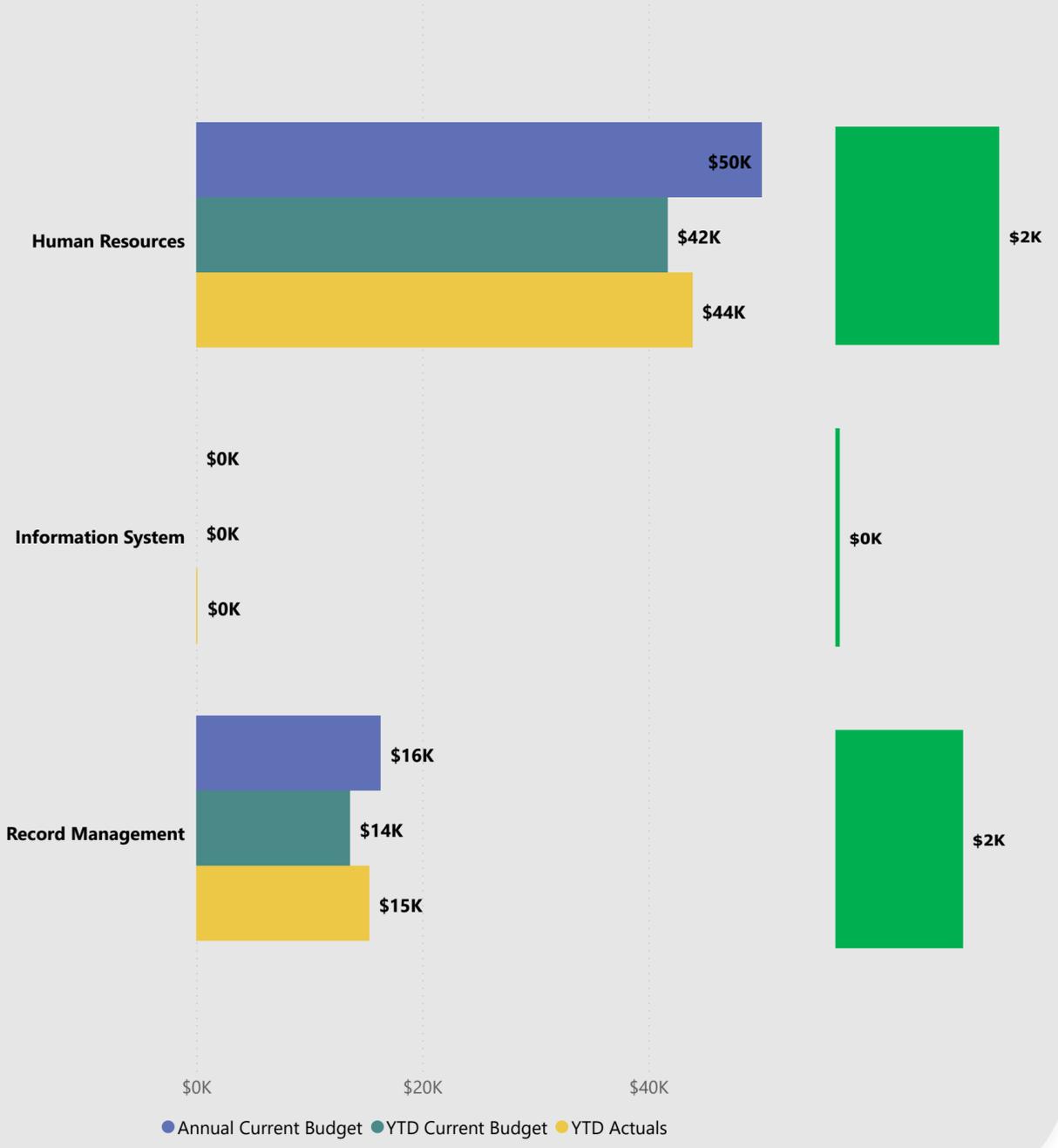


CITY OF VINCENT
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
NOTE 2 - NET CURRENT FUNDING POSITION
FOR THE PERIOD ENDED 30 APRIL 2023

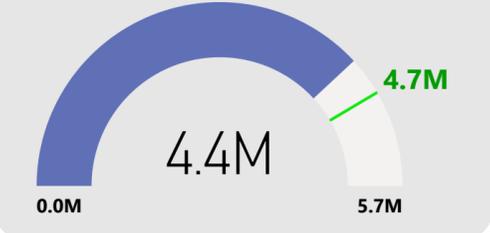
	Note	YTD Actual	PY Actual
		30/04/2023	30/04/2022
		\$	\$
Current Assets			
Cash Unrestricted		24,546,274	19,552,793
Cash Restricted		15,146,715	12,499,557
Investments		0	11,000
Receivables - Rates	6	1,899,671	1,865,543
Receivables - Other	7	3,262,916	2,581,656
Inventories		1,410,848	188,444
		<u>46,266,424</u>	<u>36,698,993</u>
Less: Current Liabilities			
Payables		(7,815,588)	(5,852,788)
Provisions - employee		(5,311,743)	(4,877,526)
		<u>(13,127,331)</u>	<u>(10,730,314)</u>
Unadjusted Net Current Assets		33,139,093	25,968,679
Adjustments and exclusions permitted by FM Reg 32			
Less: Reserves - restricted cash	5	(15,146,715)	(12,499,557)
Less: Land held for sale		(1,251,293)	0
Less: Shares transferred from non current asset		0	(11,000)
Add: Current portion of long term borrowings		1,501,209	1,217,784
Add: Infringement Debtors transferred to non current asset		1,293,417	1,225,718
		<u>(13,603,382)</u>	<u>(10,067,055)</u>
Adjusted Net Current Assets		<u>19,535,711</u>	<u>15,901,624</u>



INCOME BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



Net YTD Actuals vs YTD Current Budget



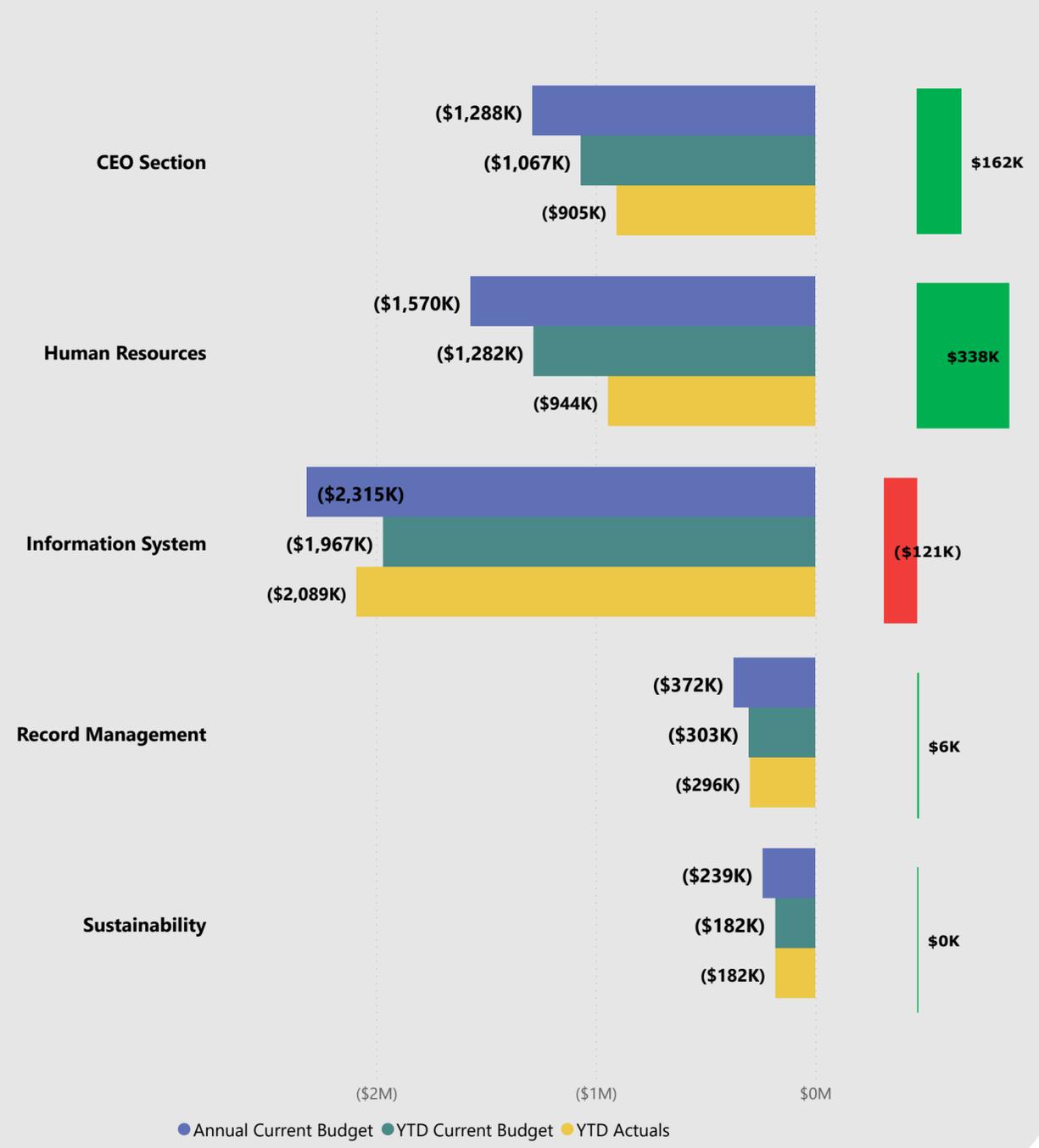
KEY VARIANCE COMMENTARY
(\$20,000 and 10%).

CEO
\$162k favourable expenditure mostly due to:
-\$92k timing variance on Underground Power Project costs
-\$43k timing variance for council member related expenditure.

Human Resources
\$338k favourable expenditure mostly due to:
- \$255k variance for employee cost for vacant positions yet to be filled
- \$33k favourable timing variance for agency labour costs \$13k and staff training \$20k
- \$30k favourable timing variance for membership fees expense.
- This is partially offset by a \$18k unfavourable timing variance for paid parental leave payments.

Information System
\$121k unfavourable expenditure due to:
- \$388k unfavourable timing variance consulting fees
- \$41k unfavourable variance for prepaid software licences
This is partially offset by
- \$148k favourable timing variance in employee costs for vacant positions yet to be filled
- \$147k favourable timing variance for furniture and equipment purchases
- All other variances are individually immaterial.

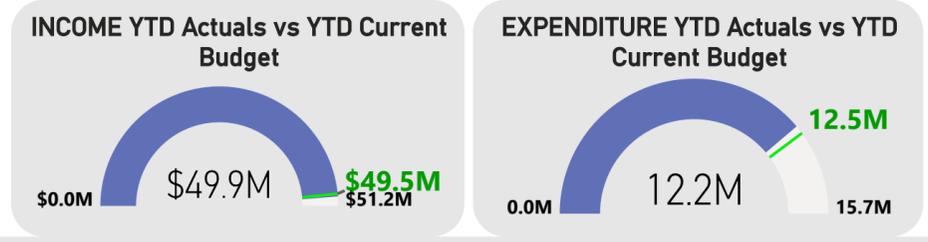
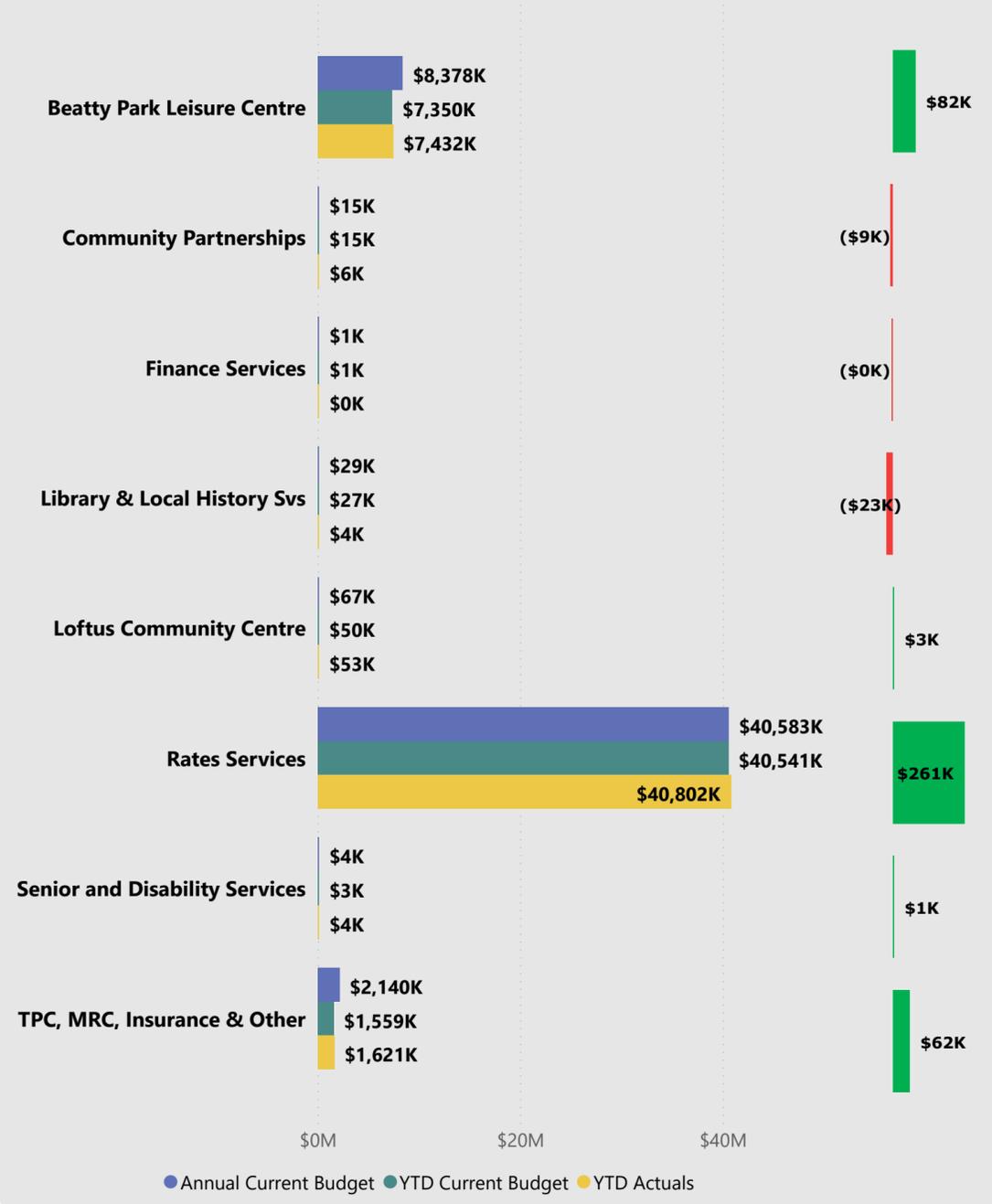
EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



CITY OF VINCENT
NOTE 3 - SUMMARY OF INCOME AND EXPENDITURE
COMMUNITY & BUSINESS SERVICES DIRECTORATE
AS AT 30 APRIL 2023



INCOME BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



KEY VARIANCE COMMENTARY
(\$20,000 and 10%)

Beatty Park Leisure Centre
\$82k favourable income mostly due to higher swim school and swimming pool areas \$170k, this is partially offset by lower membership fee income \$69k and lower retail merchandise sales \$20k.

Community Partnership
\$101k favourable expenditure due to:
-\$58k timing variance for various programs and events
-\$36k favourable variance in employee costs due to a vacant full-time position yet to be filled.

Customer Service
- \$47k favourable variance in employee costs mainly due to a vacant position yet to be filled.

Library & Local History Services
\$23k unfavourable income due to a timing variance on grants and subsidies (\$15k) and fees and charges (\$5k).
\$73k unfavourable expenditure mostly due to a timing variance in employee costs.

CBS Directorate
\$118k favourable variance in employee costs.

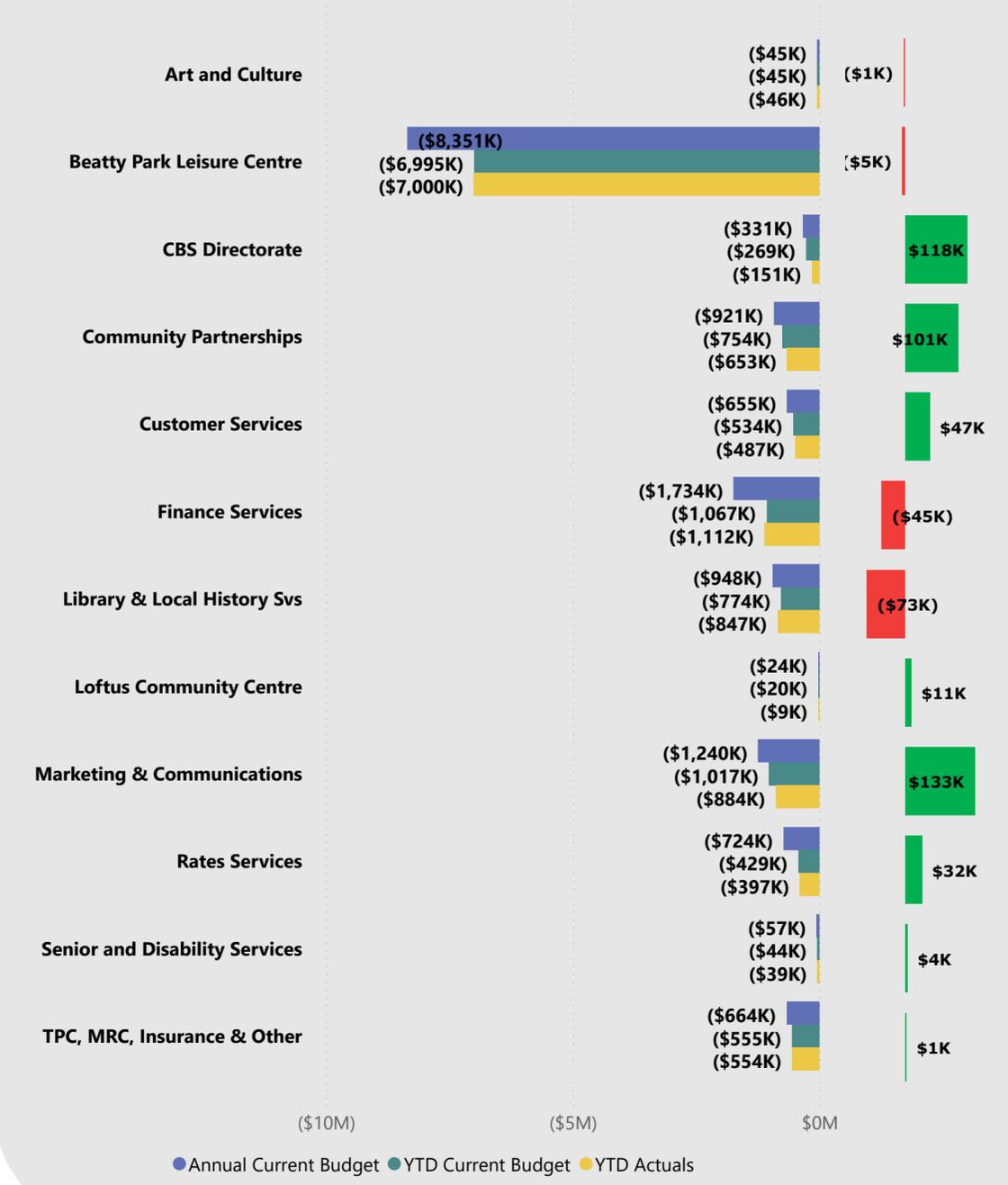
Finance Services
\$45k unfavourable timing variance in employee costs.

Rates Services
\$261k favourable income due higher than anticipated rates income.

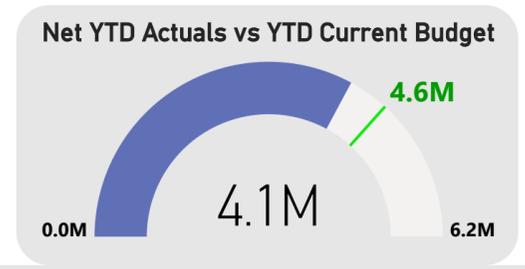
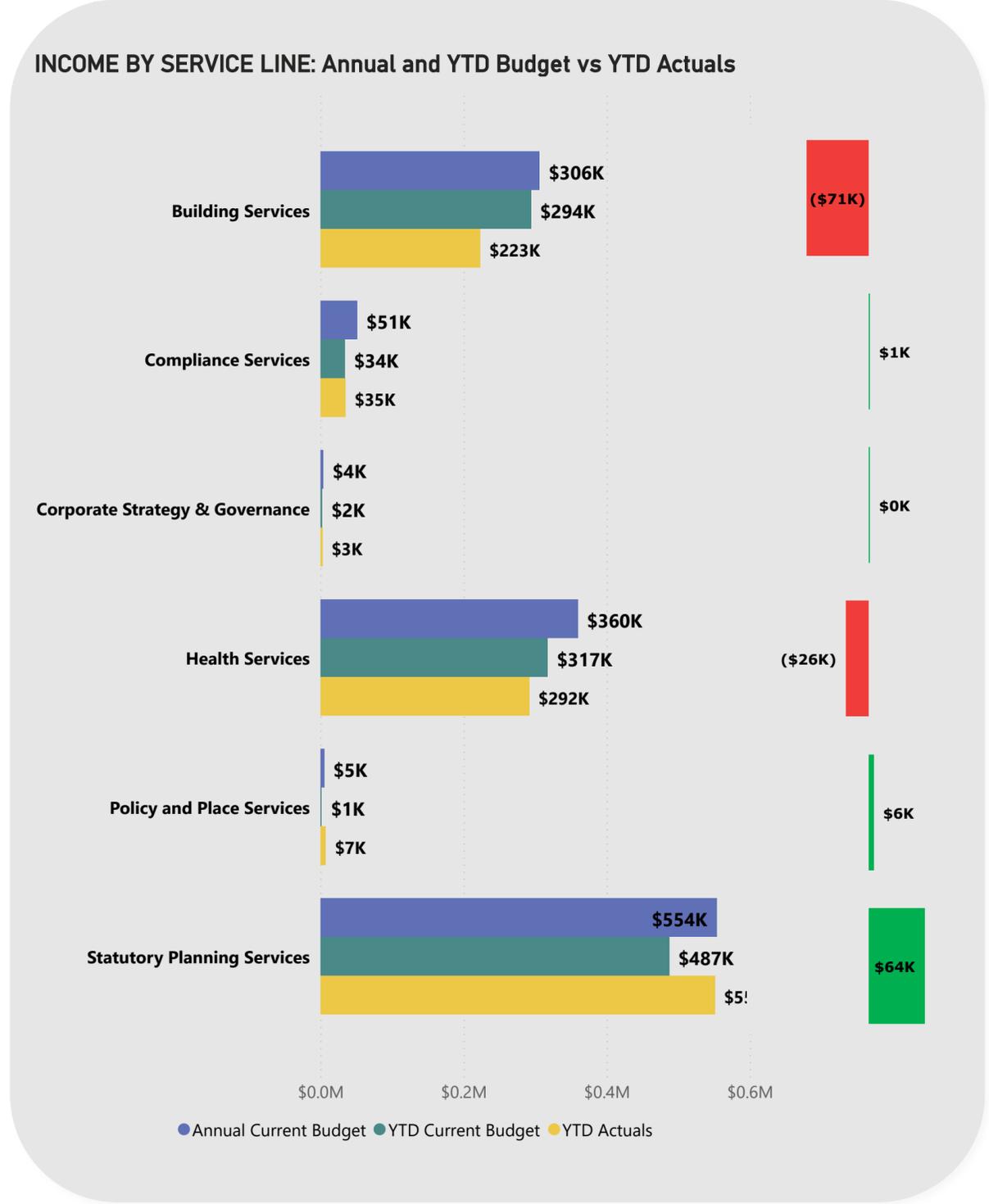
Marketing and Communication
\$133k favourable expenditure due to timing variances for consultants, events and advertising expenses \$51k and timing variances for website maintenance and other expenses \$46k.

Other
\$62k favourable income mostly due to higher interest rates than anticipated \$111k, this is partly offset by unfavourable timing variances for variable outgoings recoups \$33k.

EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



CITY OF VINCENT
NOTE 3 - SUMMARY OF INCOME AND EXPENDITURE
STRATEGY AND DEVELOPMENT DIRECTORATE
AS AT 30 APRIL 2023



KEY VARIANCE COMMENTARY
(\$20,000 and 10%)

Building Services
\$71k unfavourable income relating to building permit revenue mostly due to a decrease in building applications.
\$60k favourable expenditure mostly in employee costs for vacant positions yet to be filled.

Corporate Strategy and Governance
\$104k favourable expenditure variance mostly due to timing variances for audit fees \$51k, consultants \$33k and advertising \$19k.

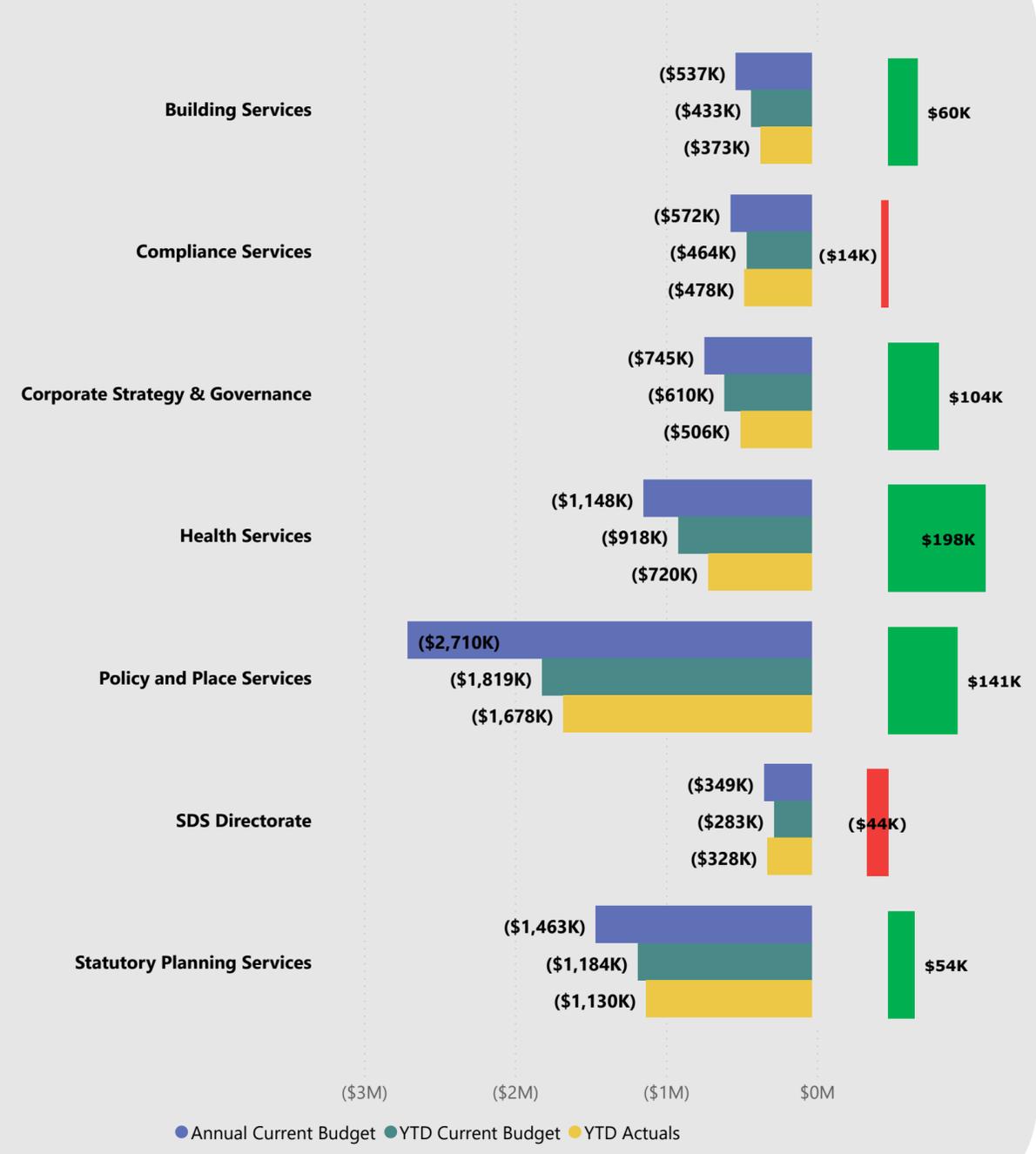
SDS Directorate
\$44k unfavourable expenditure due to timing variance in employee costs.

Health Services
\$26k unfavourable income mostly due to timing variance for state grants and subsidies.
\$198k favourable expenditure mostly due to timing variance in employee costs for vacant positions yet to be filled \$143k, legal fees \$19k and programs and events \$18k.

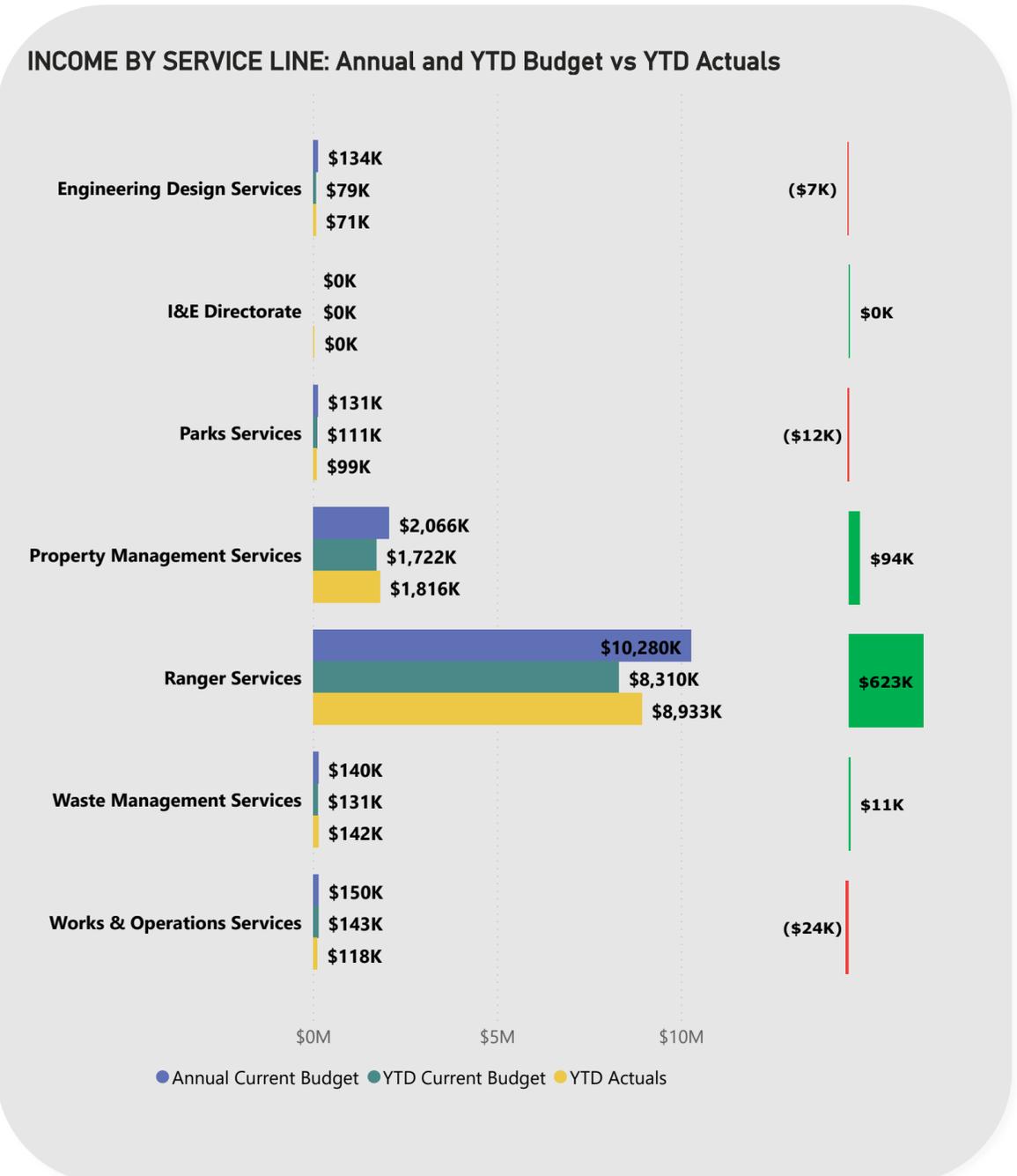
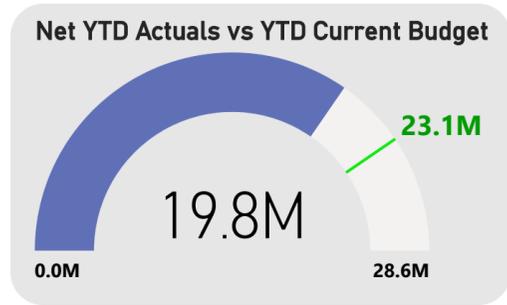
Policy and Place Services
\$141k favourable timing variance mostly for various programs and events \$119k and grant expenses 48k, this is partially offset by unfavourable timing variance from artwork maintenance expense \$21k.

Statutory Planning Services
\$64k favourable income mostly due to higher income received from development application and panel fees.
\$54 favourable expenditure mostly due to timing variance in materials and contracts, consultants \$19k, legal fees \$19k and professional services \$17k.

EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



CITY OF VINCENT
NOTE 3 - SUMMARY OF INCOME AND EXPENDITURE
INFRASTRUCTURE AND ENVIRONMENT DIRECTORATE
AS AT 30 APRIL 2023



KEY VARIANCE COMMENTARY
(\$20,000 and 10%)

I&E Directorate
\$132k favourable expenditure mostly due to an \$83k timing variance in employee costs and \$37k from professional services expenditure.

Engineering Design Services
\$292k favourable expenditure mostly due to:
- \$102k favourable employee costs due to vacant positions yet to be filled
- favourable timing variances for street lighting electricity usage \$92K, contractors \$71k, agency labour costs \$21k and professional services \$18k.

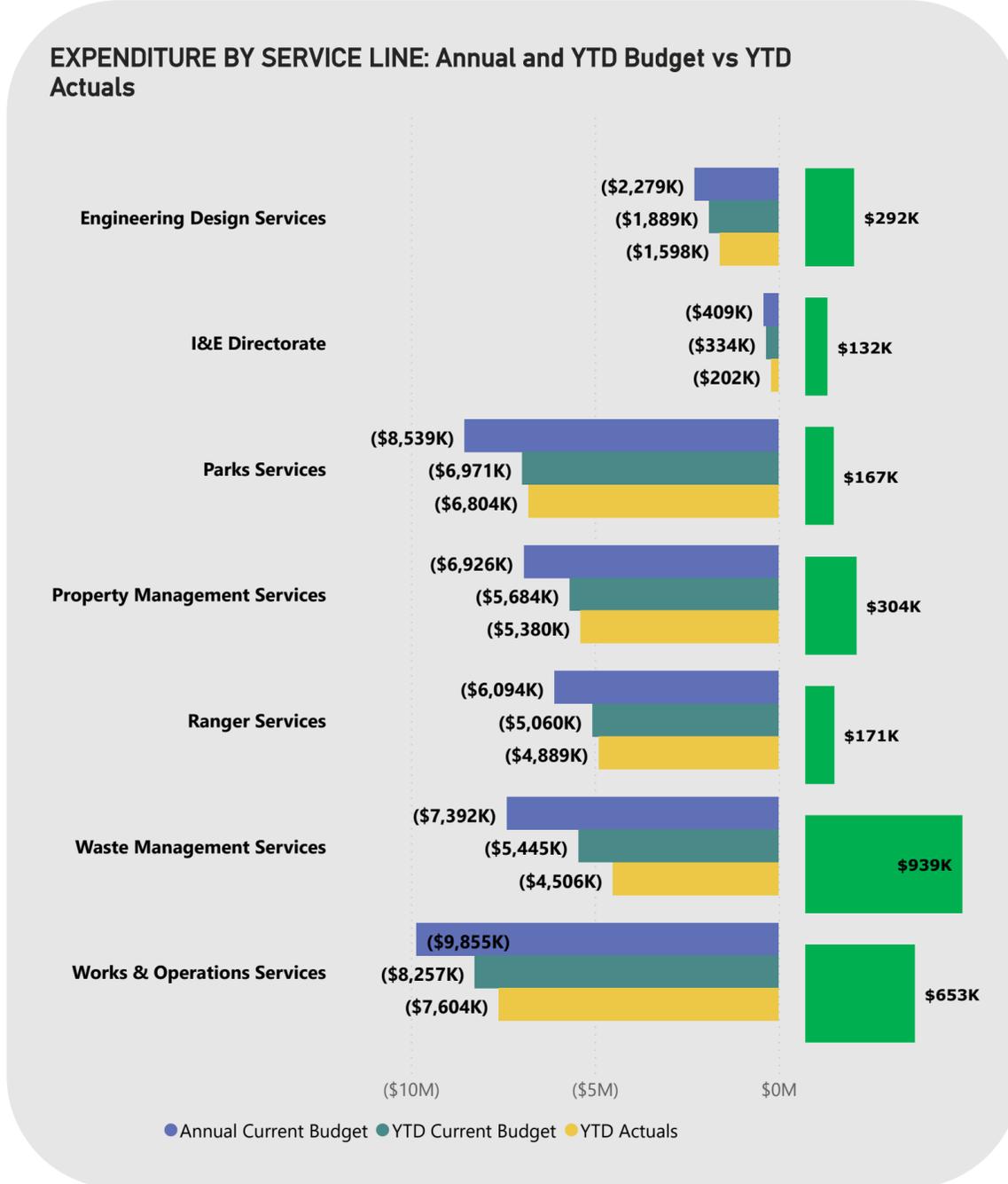
Parks Services
\$167k favourable expenditure mostly due to:
- \$426k favourable timing variance in labour costs \$365k and depreciation \$62k
- Partially offset by \$262k unfavourable timing variance in materials and contracts.

Property Management Services
\$94k favourable income mostly due to timing variances.
\$304k favourable expenditure mostly due to timing variances in materials and contracts \$258k and employee costs \$59k.

Ranger Services
\$623k favourable income mainly due to higher car park revenue and budget phasing.

Waste Management Services
\$939k favourable expenditure mostly due to timing variances in waste costs \$694k, operating initiatives and programs \$151k and employee labour costs \$107k.

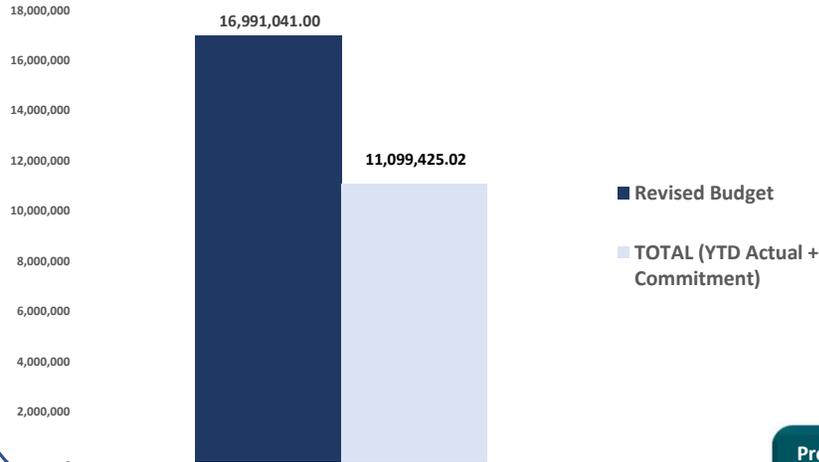
Works and Operations Services
\$653k favourable expenditure mostly due to timing variances for depreciation \$511k, maintenance labour \$102k and employee costs \$32k.



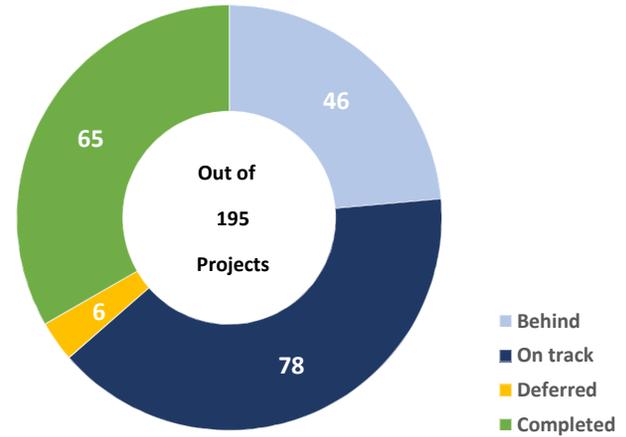


Note 4 - City Of Vincent - Capex Report As At 30 April 2023

Budget vs Total funds spent & committed



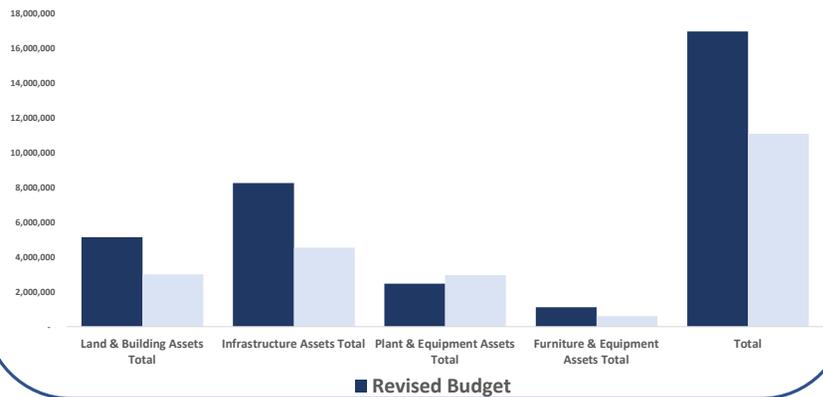
Summary of Project Status



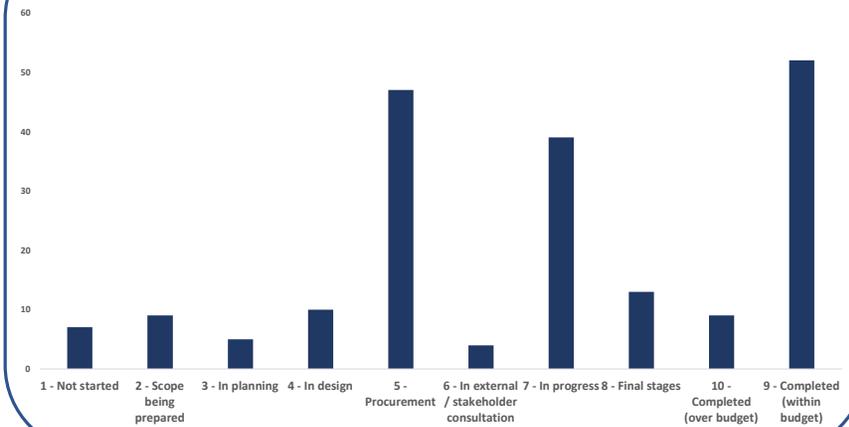
Project Count

195

Summary of Projects Budget vs Total funds spent & committed By Asset Class



Summary of Project Stages



CITY OF VINCENT
NOTE 4 - CAPITAL WORKS SCHEDULE 2022/23
AS AT 30 APRIL 2023

Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
Land & Building Assets									
ADMIN CENTRE									
Administration Centre Renewals	50,000	50,000	5,400	44,600	200	5,600	On track	5 - Procurement	RFQ issued for Stage 1 - meeting room space
Lift Renewal - Administration & Civic Centre	10,000	10,000	4,760	5,240	1,550	6,310	Completed	9 - Completed (within budget)	
Admin Building - Additional Meeting Spaces	90,000	-	-	-	-	-	On track	2 - Scope being prepared	Concept design being prepared for options
Waterproof external balcony area (water damage) - Civic Centre	80,000	80,000	63,852	16,148	-	63,852	Completed	9 - Completed (within budget)	Completed with surplus.
BEATTY PARK LEISURE CENTRE									
Beatty Park Leisure Centre – Construction & Fit Out Indoor Pool Changerooms	150,000	150,000	77,140	72,860	37,266	114,406	Behind	5 - Procurement	EOI currently being advertised
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	468,615	350,212	221,421	128,791	118,730	340,151	On track	7 - In progress	Continuation of pool concourse seating and painting and minor works
Beatty Park Leisure Centre – Heritage Grandstand Electrical Works	670,000	450,970	281,156	169,814	189,202	470,358	On track	7 - In progress	On track. To be completed by June 2023.
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand	278,130	278,130	255,501	22,629	22,627	278,128	Completed	9 - Completed (within budget)	Completed in January. Retention will be paid next FY.
Plant room remedial works	100,000	100,000	24,872	75,128	11,853	36,725	On track	2 - Scope being prepared	Scoping replacement of rusted floor and columns.
DEPARTMENT OF SPORTS AND RECREATION									
DLGSC HVAC, Plant & Fire Services Renewals	242,550	181,914	37,688	144,227	750	38,438	Behind	2 - Scope being prepared	Carry forward due to DLGSC's plan to increase staff numbers and requirement to refurb to accommodate
DLGSC LED lighting upgrade/renewal	250,850	188,136	6,600	181,536	948	7,548	Behind	2 - Scope being prepared	Carry forward due to DLGSC's plan to increase staff numbers and requirement to refurb to accommodate
Lift renewal and non fixed assets renewal	10,000	10,000	-	10,000	7,000	7,000	On track	2 - Scope being prepared	Ongoing discussion with Schindler (supplier)
Solar Photovoltaic Panel System Installation (Leased DLGSC Building)	125,000	93,750	26,312	67,438	95,680	121,992	On track	7 - In progress	Waiting on Western Power approval.
LIBRARY									
Library Facility Renewals	20,000	20,000	19,877	123	-	19,877	Completed	9 - Completed (within budget)	
Upgrade Library counter to enhance customer service delivery	28,174	28,174	28,174	0	-	28,174	Completed	9 - Completed (within budget)	
MISCELLANEOUS									
Air Conditioning & HVAC Renewal - Loftus Recreation Centre (Leased Gymnastics WA)	15,000	15,000	16,096	(1,096)	-	16,096	Completed	10 - Completed (over budget)	
Air Conditioning & HVAC Renewal - Miscellaneous	50,000	50,000	25,182	24,818	8,570	33,752	On track	7 - In progress	Subi FC aircon replacement (emergency works). Mt Hawthorn Toy Library ordered.
Carpet Renewal - Subiaco Football Club (Leased)	30,000	30,000	25,800	4,200	-	25,800	Completed	9 - Completed (within budget)	
Forrest Park Croquet Club	18,000	18,000	16,438	1,562	-	16,438	Completed	9 - Completed (within budget)	
Gym roof repairs (Leased Belgravia)	50,000	50,000	45,690	4,310	-	45,690	Completed	9 - Completed (within budget)	
Hyde Park - Gazebo Renewal	17,000	17,000	16,959	41	-	16,959	Completed	9 - Completed (within budget)	
Hyde Park West Toilets & Kiosk	138,531	138,531	133,052	5,479	-	133,052	Completed	9 - Completed (within budget)	

CITY OF VINCENT
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Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
Leased Property Non Scheduled Renewal - Annual Provision	50,000	39,887	34,314	5,573	-	34,314	On track	8 - Final stages	Reactive renewals carried out on various lease properties
Leederville Oval Stadium - Electrical renewal - 3 boards	133,276	133,276	125,388	7,888	-	125,388	Completed	9 - Completed (within budget)	
Leederville Oval Stadium Facility Renewal (Leased)	355,000	243,750	20,401	223,349	46,472	66,873	Behind	5 - Procurement	Clarification on tender is being requested and engineering advice from Structural engineers
Leederville Town Centre - Toilet Demolition	20,000	20,000	-	20,000	-	-	On track	3 - In planning	RFQ for maintenance of current toilets to service area
Margaret Kindergarten - Toilet Upgrade	75,000	75,000	70,103	4,897	-	70,103	Completed	9 - Completed (within budget)	
Menzies Park Pavilion & Ablutions	140,282	140,282	127,967	12,315	11,340	139,307	Completed	9 - Completed (within budget)	
Miscellaneous Asset Renewal - City buildings	50,000	50,000	45,228	4,772	-	45,228	Completed	9 - Completed (within budget)	
Modifications to Litis Stadium Underpass	30,000	30,000	-	30,000	33,030	33,030	Behind	6 - In external / stakeholder consultation	On hold pending Heritage Council input to the project
North Perth Bowling Club	10,000	10,000	6,590	3,410	-	6,590	Behind	5 - Procurement	Ready for RFQ pending outcomes of CSRFF grant.
North Perth Town Hall - Kitchen and Toilet Renewal - Lesser Hall	120,000	120,000	1,448	118,552	125,000	126,448	On track	5 - Procurement	Waiting on building permit to commence work approx 1st week May
North Perth Town Hall - Kitchen and Toilet Renewal - Main Hall	176,000	156,600	9,880	146,720	132,729	142,609	On track	5 - Procurement	Waiting on building permit to commence work approx 1st week May
Replace electrical distribution boards - multiple buildings - post asbestos removal	15,000	14,627	14,370	257	-	14,370	Completed	9 - Completed (within budget)	
Solar Photovoltaic Panel System Installation (Leased Leederville Childcare Centre)	20,150	20,150	17,442	2,708	-	17,442	Completed	9 - Completed (within budget)	
Solar Photovoltaic Panel System Installation (Leased Tennis West - Robertson Park Tennis Centre)	29,900	29,900	-	29,900	-	-	Behind	2 - Scope being prepared	No response from tenant due to upcoming Robertson Park works.
Water and Energy Efficiency Initiatives	60,000	45,000	19,091	25,909	39,970	59,061	On track	7 - In progress	Water mapping at Loftus and installation of EV charging station at Beatty Park
Works Depot - Non fixed assets renewals	46,106	34,578	14,400	20,178	-	14,400	On track	7 - In progress	Depot works - painting, pressure cleaning and ceiling struts to be completed by June 2023
Works Depot - Replacement Box Gutters	10,000	10,000	-	10,000	-	-	On track	7 - In progress	
North Perth Community Centre Renewal Works	40,000	40,000	40,225	(225)	760	40,985	Completed	10 - Completed (over budget)	Practical completion
Infrastructure Works - Litis Stadium	292,468	240,604	121,409	119,195	110,132	231,541	On track	7 - In progress	Demolition due to commence early May (4 weeks)
Install dividing wall (Loftus Recreation Centre)	3,615	3,615	3,651	(36)	-	3,651	Completed	10 - Completed (over budget)	Prior year project. Invoice paid in November and completed
Land & Building Assets Total	5,152,363	4,350,802	2,185,056	1,763,209	993,809	2,997,686			

Furniture & Equipment Assets

INFORMATION TECHNOLOGY - FURNITURE AND EQUIPMENT

Enterprise Applications upgrade	394,468	295,848	152,861	142,987	89,491	242,351	On track	7 - In progress	Works ongoing. Operational spend reallocated
ICT infrastructure renewal (switches, UPS, audio visual, network links)	143,857	107,892	120	107,772	19,154	19,274	On track	7 - In progress	Works ongoing. Operational spend reallocated

BPLC - FURNITURE AND EQUIPMENT

Beatty Park Leisure Centre - Non Fixed Assets Renewal - unplanned	160,397	150,000	60,531	89,469	35,151	95,682	On track	7 - In progress	Works ongoing
BPLC Non-Infrastructure Fixed Asset Renewal	140,378	123,160	46,354	76,806	1,413	47,767	On track	7 - In progress	Works ongoing. Operational spend reallocated
BPLC - CCTV Server	30,000	-	-	-	-	-	On track	2 - Scope being prepared	MYBR addition. Works commencing soon

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Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
POLICY AND PLACE - F&E									
Arts Rebound - Town Centre Artworks (COVID 19 Arts Relief - Phase 2)	236,000	185,000	24,000	161,000	172,000	196,000	On track	7 - In progress	Fabrication by artist.
Furniture & Equipment Assets Total	1,105,100	861,900	283,866	578,034	317,208	601,074			
Infrastructure Assets									
BANKS RESERVE MASTER PLAN - IMPLEMENTATION STAGE 1									
Banks Reserve Master Plan Implementation - Stage 1 FY 23 - New public toilets, and other general improvements FY 24 - Walter's Brook Crossing, New picnic facilities, 'River Journeys' interpretation node, and complementary elements.	550,000	337,500	73,736	263,764	113,669	187,405	On track	7 - In progress	Modular toilet delivery expected 1st week May, electrical services installed - site possession from 1st May. Expected completion 31st May.
BICYCLE NETWORK									
Construct Norfolk St N/S Route Stage 1	50,000	37,500	14,570	22,930	-	14,570	Completed	9 - Completed (within budget)	
Travel Smart Actions	10,500	10,500	-	10,500	4,790	4,790	Behind	3 - In planning	Carry forward due to resourcing constraint.
Florence/Strathcona/Golding Safe Active Street	25,546	25,546	33,070	(7,524)	-	33,070	Completed	10 - Completed (over budget)	Completed in FY2022. Overspend to be covered with Norfolk St budget
Design Bike Network Plan	60,000	45,000	21,096	23,904	34,050	55,146	On track	7 - In progress	June Council meeting for final report.
BLACK SPOT PROGRAM									
Broome/Wright - Instal Roundabout	250,000	250,000	1,600	248,400	-	1,600	Behind	4 - In design	Possible carry forward due drainage and service design issues.
Fitzgerald/Forrest - Ban right hand turns in/out of Forrest street. Seagul Island installed. Close median in Fitzgerald St.	40,000	40,000	1,600	38,400	1,710	3,310	Behind	4 - In design	Consultation required on the project, possibly carry forward
Fitzgerald/Lawley - Ban right turns out of Lawley by insalling half seagul island in Lawley st and narrow median island in Fitzgerald St	80,000	80,000	1,600	78,400	1,660	3,260	Behind	4 - In design	Consultation required on the project, possibly carry forward
William/Forrest - instal traffic island on eastern leg of Forrest St and provide additional STOP sign	17,000	17,000	1,600	15,400	-	1,600	Behind	4 - In design	Consultation required on the project, possibly carry forward
Beaufort / Harold , Highgate	150,000	112,500	-	112,500	-	-	Behind	4 - In design	Risk of project not going ahead due to Council resolution to Consult on Design.
CAR PARK DEVELOPMENT									
Access and Inclusion (DAIP) – ACROD Parking Improvement Program	30,000	30,000	-	30,000	-	-	On track	2 - Scope being prepared	Audit still underway
Accessible City Strategy Implementation (Action 3.3.1, 3.3.4 & 2.2.1)	505,000	505,000	110,738	394,262	36,464	147,202	On track	7 - In progress	Precinct Plan review underway. Parking restrictions on track for installation beginning March
HBF Stadium Car Park	49,250	49,250	-	49,250	-	-	Behind	1 - Not started	Works to be done in FY24 due to FIFA Women's World Cup
Minor Capital Improvements of City Car Parks (General Provision)	36,425	36,425	-	36,425	1,392	1,392	On track	7 - In progress	Reactive works only, potentially for Fitzgerald CP
DRAINAGE									
Britannia Reserve Main Drain Renewal Stages 1 & 2	21,670	-	-	-	-	-	On track	5 - Procurement	RFQ issued in March for this work
Gully Soak-well installation program	108,279	81,210	23,569	57,641	-	23,569	On track	7 - In progress	Works ongoing. Part of overall drainage strategy
Minor drainage improvement program	425,431	319,074	19,264	299,810	142,176	161,440	On track	7 - In progress	Works ongoing. Part of overall drainage strategy
Mt Hawthorn West Catchment Drainage Improvements – Stage 1	40,000	40,000	-	40,000	-	-	On track	5 - Procurement	RFQ issued in March for this work

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HAYNES STREET RESERVE - IMPLEMENTATION STAGES 1 & 2									
Haynes Street Reserve Development Plan Implementation Stages 1 & 2	340,000	340,000	223,495	116,505	39,197	262,692	Behind	7 - In progress	Playground now open and plantings commence soon.
INFRASTRUCTURE MISCELLANEOUS									
North Perth Tennis Club - Upgrade of floodlighting to LED on two hard courts	8,716	8,716	-	8,716	-	-	Completed	9 - Completed (within budget)	Lights installed, lux reading to be taken prior to certification and payment.
Public Open Space Strategy Implementation (Minor Works)	20,000	20,000	18,097	1,903	1,750	19,847	On track	8 - Final stages	Additional items purchased and budget spent. Awaiting final invoices for payment.
Tree Up Lighting	60,000	60,000	-	60,000	-	-	Behind	3 - In planning	In procurement phase
LITIS STADIUM									
Litis Stadium Floodlights	20,000	20,000	47,444	(27,444)	-	47,444	Completed	10 - Completed (over budget)	Cost overrun for installation of switchboards (2021/2022)
LOCAL ROADS PROGRAM									
Annual Local Roads Program	1,295,569	1,021,676	655,989	365,687	203,896	859,885	On track	7 - In progress	Most projects in final stages or completion
Guildford Rd - Walcott to East Parade			116,221	(116,221)	31,144	147,366	On track	8 - Final stages	Waiting MRWA line marking
Egina St-Berryman to Asby		-	6,795	(6,795)	58,364	65,159	On track	8 - Final stages	COV works completed 2nd april. Waiting MRWA line marking
Dalmeny Street - Lord Street to Matson Lane		-	96,813	(96,813)	17,972	114,785	On track	8 - Final stages	COV works completed. Waiting MRWA line marking
Grosvenor Road - intersection of Beaufort Street		-	-	-	-	-	Completed	9 - Completed (within budget)	Grosvenor Road Trial. Utilised Streetscape improvements account.
Peach Street - View St to end		-	39,116	(39,116)	250	39,366	Completed	9 - Completed (within budget)	
Haynes Street - SBR to Eton		-	93,206	(93,206)	55,944	149,149	Completed	9 - Completed (within budget)	
Edinboro Street - Woodstock to No.46		-	41,183	(41,183)	500	41,683	Completed	9 - Completed (within budget)	
Dunedin Street- Ellesmere Street to Green Street		-	93,303	(93,303)	38,472	131,774	Completed	9 - Completed (within budget)	
Sekem Street - Alma to end		-	42,819	(42,819)	250	43,069	Completed	9 - Completed (within budget)	
The Boulevard- Hawthorn Street to Anzac Road		-	61,595	(61,595)	500	62,095	Completed	9 - Completed (within budget)	
Hawthorn Street - The Boulevard to Coogee		-	64,938	(64,938)	500	65,438	Completed	9 - Completed (within budget)	
OTHER ROADS									
Annual Roads to Recovery Program	233,740	233,740	132,825	100,915	48,766	181,591	Completed	9 - Completed (within budget)	Egina Street completed.
Thompson Street - Barnet Street to Loftus Street	2,000	1,500	-	1,500	-	-	Completed	9 - Completed (within budget)	Minor works completed as part of operational.
Egina Street - Berryman Street to Anzac Road	5,000	5,000	-	5,000	-	-	Completed	9 - Completed (within budget)	Minor works completed as part of operational.
MISCELLANEOUS									
Artlets - Public Art - Sculpture	40,000	40,000	-	40,000	-	-	On track	7 - In progress	Grant agreement drafted for delivery prior to June 2023
Leederville Oval Stadium - Sports lights renewal (above \$344,205 - issue with funding - requires Council decision - grant has time limit)	30,000	30,000	33,321	(3,321)	-	33,321	Behind	4 - In design	Design completed. Transfer project funding to Reserve in MYBR.
MT HAWTHORN SKATE PARK									
Mt Hawthorn Skate Park - Youth Skate Facility (Election Commitment)	230,000	156,250	3,750	152,500	-	3,750	Behind	5 - Procurement	RFT to be presented to Council at its Meeting in May

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Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
PARKS - ECO ZONING PROGRAM									
Charles Veryard Reserve - Eco-zoning	20,000	20,000	-	20,000	1,850	1,850	On track	6 - In external / stakeholder consultation	Consultation closed and preparations works in progress. All funds to be spent by end of FY.
Edinboro Street Reserve	9,802	9,802	8,576	1,226	-	8,576	Completed	9 - Completed (within budget)	
Monmouth Street	9,916	9,916	1,780	8,136	-	1,780	Behind	6 - In external / stakeholder	On hold pending council decision
Vincent / Bulwer Eco Zoning	10,000	10,000	-	10,000	-	-	On track	4 - In design	Final stages of design. Consultation preparations underway.
PARKS - FENCING RENEWAL PROGRAM									
Forrest Park - renew perimeter bollards and fencing	40,000	40,000	39,478	522	-	39,478	Completed	9 - Completed (within budget)	
PARKS - FURNITURE RENEWAL PROGRAM									
Hyde Park - Renewal of path lighting poles	126,374	94,782	102,298	(7,516)	76,000	178,298	On track	7 - In progress	Start-up meeting late April. Works to be completed by end of FY.
Keith Frame Reserve - Replace light poles	30,000	22,500	-	22,500	24,991	24,991	On track	7 - In progress	Poles being fabricated. Site meeting late April (in conjunction with HP light poles)
PARKS - INFRASTRUCTURE RENEWAL PROGRAM									
Beatty Park Reserve Retaining Wall (Flood Mitigation)	50,000	50,000	46,338	3,662	-	46,338	Completed	9 - Completed (within budget)	
Britannia Reserve – Floodlight Repair	39,000	39,000	9,553	29,447	29,339	38,893	Completed	9 - Completed (within budget)	Awaiting on retention to be paid by EOFY
Charles Veryard Reserve - Flood Lighting	53,740	53,740	56,192	(2,452)	2,410	58,602	Completed	10 - Completed (over budget)	
Hyde Park - renew park furniture	10,000	10,000	10,600	(600)	-	10,600	Completed	10 - Completed (over budget)	
PARKS - IRRIGATION RENEWAL PROGRAM									
Birdwood Square - renew groundwater bore	45,000	45,000	-	45,000	-	-	On track	3 - In planning	Works to occur May/June
Brigatti Gardens - renew electrical cabinet	15,000	15,000	-	15,000	16,726	16,726	On track	7 - In progress	Works to occur April/May
Les Lilleyman - upgrade in-ground irrigation system and electrical cabinet	180,000	180,000	4,112	175,888	134,580	138,692	On track	8 - Final stages	Works to occur May/June
Menzies Park - Replace Irrigation System	61,090	45,816	1,980	43,836	12,875	14,855	On track	8 - Final stages	Works to occur April/May
PARKS - PLAYGROUND/EXERCISE EQUIPMENT RENEWAL PROGRAM									
Braithwaite Park - replace various wooden nature plan elements	50,000	50,000	325	49,675	100	425	On track	5 - Procurement	Quotes being assessed to prioritise replacements in-line with budget
Britannia Reserve - replace playground soft fall	40,000	40,000	30,490	9,510	-	30,490	Completed	9 - Completed (within budget)	
Charles Veryard Reserve - replace exercise equipment	60,000	60,000	96	59,904	60,000	60,096	On track	7 - In progress	Installation early July
Forrest Park - replace exercise equipment (deferred from 2019/20)	43,208	43,208	41,208	2,000	-	41,208	Completed	9 - Completed (within budget)	
Gladstone Street Reserve - upgrade & replace playground equipment	105,000	105,000	105,000	-	-	105,000	Completed	9 - Completed (within budget)	
Hyde Park - replace water playground shade sails	12,000	12,000	10,600	1,400	-	10,600	Completed	9 - Completed (within budget)	
Ivy Park - upgrade & replace playground equipment	90,000	90,000	66	89,934	90,000	90,066	On track	7 - In progress	Installation early July
Les Lilleyman – Playground and softfall replacement	115,000	115,000	115,000	-	-	115,000	Completed	9 - Completed (within budget)	
Lynton Street Reserve - Renew & replace playground equipment	80,000	80,000	68	79,932	80,000	80,068	On track	7 - In progress	Installation early July

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Menzies Park - replace playground shade sails	8,000	8,000	7,880	120	-	7,880	Completed	9 - Completed (within budget)	
Oxford Street Reserve - renew wooden nature play elements	20,000	20,000	325	19,675	16,520	16,845	On track	7 - In progress	Installation May - materials being shipped for boardwalk
Menzies Park – replace exercise equipment	42,800	42,800	40,800	2,000	-	40,800	Completed	9 - Completed (within budget)	
Hobart/Auckland Street Reserve – Partial Playground Shadesail Replacement	7,500	7,500	7,150	350	-	7,150	Completed	9 - Completed (within budget)	
Multicultural Federation Gardens – Partial Playground Shadesail Replacement	5,500	5,500	5,180	320	-	5,180	Completed	9 - Completed (within budget)	
PARKS AND RESERVES									
Greening program - Project locations to be determined	200,000	150,000	28,228	121,772	24,624	52,852	On track	7 - In progress	Macedonia C/P works to commence May Pickle Park works in progress
Wayfinding Implementation Plan - Stage 1	198,000	198,000	-	198,000	-	-	On track	5 - Procurement	
PUBLIC OPEN SPACE STRATEGY - IMPLEMENTATION									
RIGHTS OF WAY									
Laneway Lighting Program	40,000	40,000	-	40,000	-	-	On track	3 - In planning	Laneways listed in the laneway register to be addressed. Intended implementation to begin March.
Rights of Way Rehab Program - Program based upon the most recent condition assessment survey	150,000	150,000	6,830	143,170	6,526	13,355	On track	7 - In progress	Ongoing works. Couple of works to start in April / May
ROADWORKS - REHABILITATION (MRRG PROGRAM)									
Annual MRRG Program	-	-	-	-	-	-	On track	7 - In progress	Delivery between November 2022 and April 2023
Fitzgerald St (1) - Bulwer to Vincent	107,387	107,387	108,542	(1,155)	25,143	133,685	Completed	10 - Completed (over budget)	
Fitzgerald St (2) - Newcastle to Carr	123,496	123,496	115,526	7,970	9,384	124,910	Completed	10 - Completed (over budget)	
Oxford St - Richmond to Vincent	150,388	150,388	27,889	122,499	169,093	196,981	On track	8 - Final stages	
Green St - Merredin to London	291,161	291,161	2,460	288,701	-	2,460	Behind	6 - In external / stakeholder consultation	Project cancelled due to City of Stirling does not agree to co-fund project. Grants returned to MRWA in May 2023.
Beaufort St (1) Fore to Brisbane	57,101	57,101	62,679	(5,578)	10,207	72,886	Completed	8 - Final stages	Line marking stage, awaiting on MRWA
Beaufort St (2) - Bulwer to Lincoln	110,897	110,897	128,340	(17,443)	48,011	176,351	Completed	8 - Final stages	Line marking stage, awaiting on MRWA
Walcott St (WB) - Fitzgerald to William	250,651	250,651	244,972	5,679	-	244,972	Completed	8 - Final stages	Line marking stage, awaiting on MRWA
ROBERTSON PARK DEVELOPMENT PLAN - STAGE 1									
SLAB FOOTPATH PROGRAM									
Footpath Upgrade and Renewal Program (Annual)	290,526	217,896	33,414	184,482	1,940	35,355	On track	7 - In progress	Ongoing works. Footpath on Charles St start April
STREET FURNITURE									
Replacement and Renewal of 94 Bus Shelters (50 shelters derive income from advertising)	46,651	34,986	-	34,986	-	-	On track	4 - In design	Condition report received, most bus shelters are in good condition. Need to check on community interest on certain new shelters and where these maybe placed.

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Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
STREET LIGHTING									
Beaufort St - Art Deco Median Lighting Renewal	220,000	220,000	-	220,000	93,000	93,000	On track	5 - Procurement	Expected early June 2023
Street Lighting Renewal Program - allocated annually	69,107	51,828	16,056	35,772	1,208	17,264	On track	7 - In progress	Ongoing works.
STREETSCAPE IMPROVEMENTS									
Streetscape Improvements Program - allocated annually	84,850	84,850	82,959	1,891	-	82,959	Completed	9 - Completed (within budget)	Utilised for Grosvenor Road trial
TRAFFIC MANAGEMENT PROGRAM									
40kph trail - finalisation report	20,000	20,000	2,221	17,779	-	2,221	Completed	9 - Completed (within budget)	Surplus funds to be reallocated to a budget for all the Local Roads to be slowed to 40km/h
40kph zone implementation (ACS) with MRWA	50,000	50,000	-	50,000	-	-	On track	4 - In design	Main Roads funding 100%
Alma/Claverton Local Area Traffic Management	32,981	24,738	21,123	3,615	17,128	38,252	On track	8 - Final stages	Safety issues could cause overspend, project on track for next 6 months with ongoing traffic data capture and review.
Britannia Road Improvements	40,000	40,000	-	40,000	-	-	Behind	4 - In design	To be carried forward Carry forward to next year - Council report due on next steps.
Loftus and Vincent Pedestrian improvements, design 22/23, Implement 23/24	30,000	30,000	-	30,000	-	-	Behind	2 - Scope being prepared	Resourcing constraint
Minor Traffic Management Improvements - allocated annually	146,051	109,536	11,400	98,136	10,312	21,712	On track	7 - In progress	Carry forward to fund shovel ready projects in 2023-2024
Harold and Lord St Intersection	22,850	17,136	-	17,136	-	-	Behind	7 - In progress	Council report due in June and awaiting MRWA extension of time review.
Infrastructure Assets Total	8,261,437	7,224,286	2,773,923	4,852,901	1,591,486	4,546,587			

Plant & Equipment Assets

ASSETS - BP LEISURE CENTRE

Gym equipment - Strength and Group Fitness Equipment	778,141	778,141	778,140	1	-	778,140	Completed	9 - Completed (within budget)	Gym equipment installed mid October 2022.
Gym equipment - Cardio and Fans									\$49k variance represents minor assets expensed and subscription recorded as prepayments.

LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME

Light Fleet - Annual Allocation (Trade-in value of \$648k in FY2024. Further trade-in's for future years)	383,000	383,000	36,310	346,690	900,453	936,763			
P1265 - Toyota Corolla Hybrid	-	-	-	-	-	-	Completed	9 - Completed (within budget)	
P1263 - Toyota Corolla Hybrid	40,000	40,000	-	40,000	25,000	25,000	On track	5 - Procurement	Vehicle ordered.
P1267 - Toyota Camry Hybrid SL	-	-	-	-	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P1264 - Toyota Camry	28,000	28,000	-	28,000	33,936	33,936	On track	5 - Procurement	Vehicle ordered.
P2168 - Toyota Corolla Hybrid Hatch	25,000	25,000	-	25,000	25,000	25,000	On track	5 - Procurement	Vehicle ordered.
P1269 - Toyota Corolla Hybrid Hatch	25,000	25,000	-	25,000	25,000	25,000	On track	5 - Procurement	Vehicle ordered.
P2170 - Toyota Corolla Hybrid Hatch	25,000	25,000	-	25,000	-	-	On track	5 - Procurement	RFQ. Est 6 months
P2171 - Toyota Corolla Hybrid Hatch	-	-	-	-	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P1272 - Nissan Leaf BEV Hatch	-	-	-	-	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P1273 - Nissan Leaf BEV Hatch	-	-	-	-	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P1274 - Nissan Leaf BEV Hatch	25,000	25,000	-	25,000	-	-	On track	5 - Procurement	RFQ. Est 6 months
P1275 - Toyota Corolla Hybrid Hatch	25,000	25,000	-	25,000	25,000	25,000	On track	5 - Procurement	Vehicle ordered.

CITY OF VINCENT
 NOTE 4 - CAPITAL WORKS SCHEDULE 2022/23
 AS AT 30 APRIL 2023

Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
P1276 - Toyota Corolla Hybrid Hatch	-	-	-	-	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P1277 - Toyota Corolla Hybrid Hatch	25,000	25,000	-	25,000	25,000	25,000	On track	5 - Procurement	Vehicle ordered.
P1278 - Toyota Corolla Hybrid Sedan	25,000	25,000	-	25,000	25,000	25,000	On track	5 - Procurement	Vehicle ordered.
P1279 - Toyota Camry Hybrid SL	28,000	28,000	-	28,000	-	-	On track	5 - Procurement	RFQ. Est 6 months
P1280 - Toyota Corolla Hybrid Sedan	25,000	25,000	-	25,000	25,000	25,000	On track	5 - Procurement	Vehicle ordered.
P2182 - Toyota Hilux Workmate Ttop	-	-	-	-	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P2200 - VOLKSWAGEN Caddy Maxi TDI250	-	-	-	-	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P2201 - Nissan Navara King Cab Ttop	-	-	-	-	42,033	42,033	Behind	5 - Procurement	RFQ. Est 6 months
P2202 - Nissan Navara King Cab Ttop	-	-	-	-	42,033	42,033	Behind	5 - Procurement	RFQ. Est 6 months
P2203 - Nissan Navara King Cab Ttop	-	-	-	-	42,033	42,033	Behind	5 - Procurement	RFQ. Est 6 months
P2204 - Nissan Navara King Cab Ttop	-	-	-	-	42,033	42,033	Behind	5 - Procurement	RFQ. Est 6 months
P2205 - Nissan Navara King Cab Ttop	-	-	-	-	42,033	42,033	Behind	5 - Procurement	RFQ. Est 6 months
P2206 - Nissan Navara King Cab Ttop	-	-	-	-	42,033	42,033	Behind	5 - Procurement	RFQ. Est 6 months
P2207 - Nissan Navara Dual Cab	-	-	-	-	35,880	35,880	Behind	5 - Procurement	RFQ. Est 6 months
P2208 - Nissan Navara	-	-	-	-	64,558	64,558	Behind	5 - Procurement	RFQ. Est 6 months
P2209 - VW Caddy Maxi TDI250	-	-	-	-	-	-	Behind	5 - Procurement	RFQ. Est 6 months
P2210 - Nissan Navara Dual Cab	-	-	-	-	35,880	35,880	Behind	5 - Procurement	RFQ. Est 6 months
P1258 - AS6287 - Toyota Corolla Hybrid Hatch - 1GQT268	23,500	23,500	-	23,500	34,430	34,430	On track	5 - Procurement	Potentially delivered by June 2023.
P1262 - AS6297 - Toyota Corolla Hybrid - 1GRY421	23,500	23,500	23,390	111	-	23,390	Completed	9 - Completed (within budget)	
P2198 - AS6318 - 1GSL453-Nissan Navara	-	-	-	-	64,558	64,558	Behind	5 - Procurement	RFQ and closed.
P2199 - AS6322 - Nissan Navara dual cab 1GTK364	-	-	-	-	35,880	35,880	Behind	5 - Procurement	RFQ. Est 6 months
P2179 - AS5159 - Hyundai TQ iLoad 3s - 1EYK726	40,000	40,000	12,920	27,080	-	12,920	Completed	9 - Completed (within budget)	
P2190 - AS6113 - Mitsubishi Triton 4x2 GLX - 1GJL089	-	-	-	-	42,033	42,033	Behind	5 - Procurement	RFQ. Est 6 months
P2194 - AS6292 - Nissan Navara 4x2 - 1GRN511	-	-	-	-	42,033	42,033	Behind	5 - Procurement	RFQ. Est 6 months
P2195 - AS6293 - Nissan Navara 4x2 - Parks - 1GRN512	-	-	-	-	42,033	42,033	Behind	5 - Procurement	RFQ. Est 6 months
P2196 - AS6294 - Nissan Navara 4x2 - Parks - 1GRN513	-	-	-	-	42,033	42,033	Behind	5 - Procurement	RFQ. Est 6 months
MAJOR PLANT REPLACEMENT PROGRAM									
5 Tonne Rubbish Compactor Small Rear Loader - 1EKS994 - P3521-AS3772	337,000	337,000	-	337,000	336,040	336,040	On track	7 - In progress	ETA delivery September 2023
Heavy Fleet Replacement Program	306,000	306,000	157,764	148,236	146,340	304,104			
- Single Axle Truck, Bin & Infrastructure Deliveries (Hybrid)							Completed	8 - Final stages	Delivered late March.
- Single Axle Truck (Eng. Maint.)							On track	7 - In progress	Potentially delivered before EOY
- Mower/Ride On Kubota							Completed	9 - Completed (within budget)	
- Trailer - Tilt (small)							Completed	9 - Completed (within budget)	
Road Sweeper - 1EBC003 - P3762-AS3554	385,000	385,000	385,000	-	-	385,000	Completed	9 - Completed (within budget)	
Single Axle Tipper Truck - 1BUF690 - P3261-AS2697	163,000	163,000	162,007	994	-	162,007	Completed	9 - Completed (within budget)	

CITY OF VINCENT
 NOTE 4 - CAPITAL WORKS SCHEDULE 2022/23
 AS AT 30 APRIL 2023

Description	Revised Budget	YTD Budget	YTD Actual	YTD Variance	Commitment Balance	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
MISCELLANEOUS - PLANT AND EQUIPMENT									
Parking Infrastructure Renewal Program	120,000	90,000	26,013	63,988	26,012	52,025	On track	7 - In progress	Installation in process.
Plant & Equipment Assets Total	2,472,141	2,442,141	1,545,233	896,908	1,408,845	2,954,078			
Grand Total	16,991,041	14,879,129	6,788,078	8,091,052	4,311,348	11,099,425			

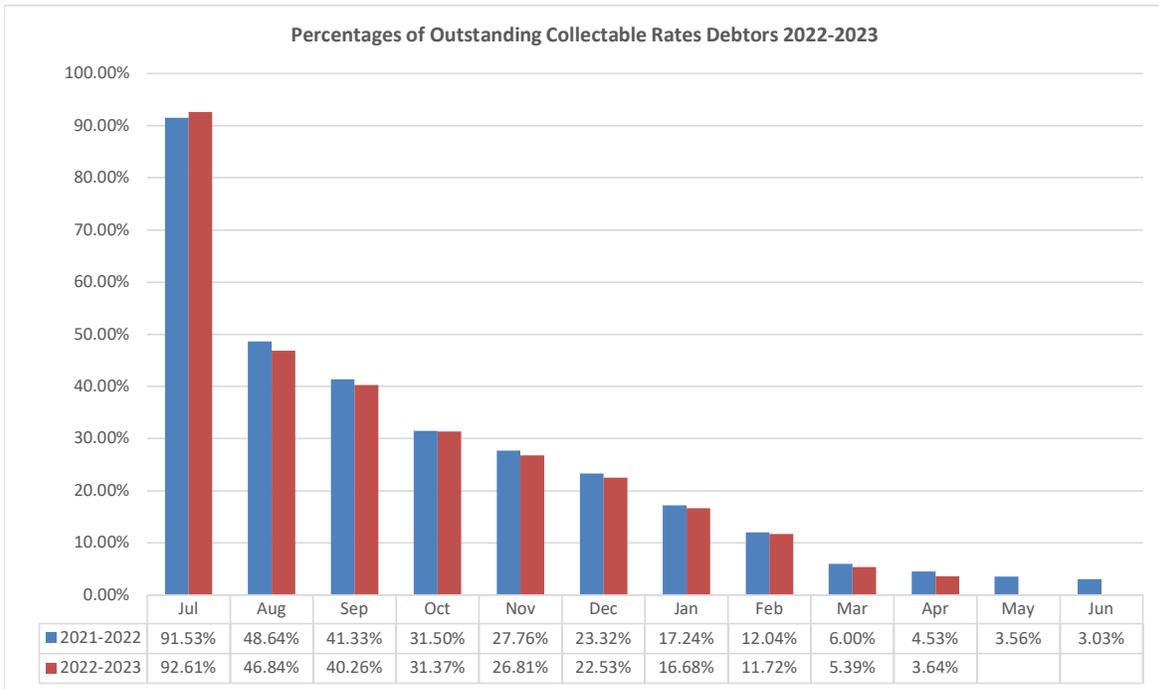
Summary	Revised Budget	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	%
Land and Buildings	5,152,363	4,350,802	2,185,056	57.6%
Infrastructure Assets	8,261,437	7,224,286	2,773,923	66.4%
Plant and Equipment	2,472,141	2,442,141	1,545,233	37.5%
Furniture and Equipment	1,105,100	861,900	283,866	74.3%
Total	16,991,041	14,879,129	6,788,078	60.0%

FUNDING	Revised Budget	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	%
Own Source Funding - Municipal	7,887,834	6,172,595	3,151,181	60.1%
Cash Backed Reserves	4,363,230	4,353,217	1,735,403	60.2%
Capital Grants, Contributions and	3,281,977	2,895,317	1,602,496	51.2%
Other (Disposals/Trade In)	1,458,000	1,458,000	298,998	79.5%
Total	16,991,041	14,879,129	6,788,078	60.0%



**CITY OF VINCENT
NOTE 5 - CASH BACKED RESERVES
AS AT 30 APRIL 2023**

Reserve Particulars	Budget Opening Balance 01/07/2022	Actual Opening Balance 01/07/2022	Budget Transfers to Reserve 30/06/2023	YTD Actual Transfers to Reserve 30/04/2023	Budget Interest Earned 30/06/2023	YTD Actual Interest Earned 30/04/2023	Budget Transfers from Reserve 30/06/2023	YTD Actual Transfers from Reserve 30/04/2023	Budget Closing Balance 30/06/2023	Actual Closing Balance 30/04/2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Beatty Park Leisure Centre Reserve	102,898	102,898	200,000	200,000	5,926	5,442	(100,000)	(100,000)	208,824	208,340
Cash In Lieu Parking Reserve	1,457,574	1,457,574	72,000	36,731	22,112	11,456	(772,500)	(125,308)	779,186	1,380,452
DSR Office Building Reserve	219,307	219,307	0	0	229	148	(211,475)	(6,600)	8,061	212,855
Leederville Oval Reserve	96,153	96,153	0	0	1,932	1,352	(30,000)	(25,800)	68,085	71,705
Loftus Community Centre Reserve	37,660	37,660	100,000	100,000	4,021	3,465	0	0	141,681	141,125
Loftus Recreation Centre Reserve	219,341	219,341	60,000	53,735	6,698	5,125	(50,000)	(45,690)	236,039	232,511
Parking Facility and Equipment Reserve	107,182	107,182	0	0	3,130	2,193	0	0	110,312	109,375
Plant and Equipment Reserve	131	131	0	0	1	0	(83)	0	49	131
State Gymnastics Centre Reserve	131,596	131,596	12,000	10,321	3,756	2,701	(15,000)	(15,000)	132,352	129,617
Waste Management Plant and Equipment Res	223,599	223,599	0	0	6,531	4,577	0	0	230,130	228,176
Tamala Park Land Sales Reserve	1,930,361	1,930,361	1,250,000	833,334	92,889	73,244	0	0	3,273,250	2,836,939
Asset Sustainability Reserve	5,283,932	5,283,932	3,150,926	2,694,348	175,030	117,295	(2,442,172)	(1,178,724)	6,167,716	6,916,851
Percent for Art Reserve	332,907	332,907	0	0	4,291	40	(186,000)	0	151,198	332,947
Land and Building Acquisition Reserve	301,642	301,642	0	0	8,810	6,174	0	0	310,452	307,816
Strategic Waste Management Reserve	29,148	29,148	0	0	851	941	0	0	29,999	30,089
Hyde Park Lake Reserve	163,644	163,644	0	0	4,780	3,425	0	0	168,424	167,069
Public Open Space Reserve - Land Sales	653,071	653,071	900,000	107,993	39,811	33,745	(190,000)	0	1,402,882	794,809
Underground Power Reserve	215,555	215,555	2,285,000	801,082	66,725	30,778	(216,000)	(14,785)	2,351,280	1,032,630
POS Reserve - Haynes Street	195,760	195,760	39,000	39,000	2,476	2,013	(150,000)	(223,495)	87,236	13,278
	11,701,461	11,701,461	8,068,926	4,876,544	450,000	304,114	(4,363,230)	(1,735,403)	15,857,157	15,146,715



CITY OF VINCENT
NOTE 6 - RATING INFORMATION
FOR THE MONTH ENDED 30 APRIL 2023



	Rateable Value	Rate in Dollar Cents	Budget	Actual	Rates Levied to Budget
	\$		\$	\$	%
Rate Revenue					
<u>General Rate</u>					
10,981 Residential	248,447,916	0.0858	21,212,405	21,314,346	100.5%
194 Vacant Residential	4,616,900	0.0819	378,170	378,170	100.0%
1626 Other	127,522,443	0.0723	9,218,597	9,218,598	100.0%
41 Vacant Commercial	2,587,150	0.1379	356,768	356,794	100.0%
<u>Minimum Rate</u>					
6098 Residential @ \$1,335.32	77,356,652	0.0858	8,145,514	8,142,781	100.0%
195 Vacant Residential @ \$1,180	2,054,440	0.0819	230,100	230,100	100.0%
162 Other @ \$1,288.73	1,973,252	0.0723	208,774	208,774	100.0%
0 Vacant Other @ \$1,631.65		0.1379	0	0	0.0%
Interim Rates	0		300,000	448,111	149.4%
Rates Waiver	0		(140,000)	(119,907)	85.6%
Total Amount Made up from Rates	464,558,753		39,910,329	40,177,768	
Non Payment Penalties					
Instalment Interest @ 5.5%			185,000	208,036	112.5%
Penalty Interest @ 8%			120,000	143,891	119.9%
Administration Charge - \$8 per instalment			140,000	133,144	95.1%
Legal Costs Recovered			10,000	11,289	112.9%
Other Reimbursements			0	0	0.0%
Interest Write Off			(2,000)	(341)	17.1%
			40,363,329	40,673,787	
Other Revenue					
Exempt Bins - Non Rated Properties			80,798	80,319	99.4%
Commercial / Residential Additional Bins			21,852	21,383	97.9%
Swimming Pools Inspection Fees			63,000	63,916	101.5%
			40,528,979	40,839,405	
Opening Balance				779,244	
Total Collectable			40,528,979	41,618,649	102.69%
Less					
Cash Received				41,763,982	
Rebates Allowed				(1,167,519)	
Rates Write Off				0	
ESL write off				0	
Rates received in advance				(451,921)	
Rates Balance To Be Collected			40,528,979	1,474,107	3.64%
Add					
ESL Debtors				113,208	
Pensioner Rebates Not Yet Claimed				415,552	
ESL Rebates Not Yet Claimed				16,145	
Less					
Deferred Rates Debtors				(119,341)	
Current Rates Debtors Balance				1,899,671	



**CITY OF VINCENT
NOTE 7 - DEBTOR REPORT
FOR THE MONTH ENDED 30 APRIL 2023**

DESCRIPTION	CURRENT	31-59 DAYS	60-89 DAYS	OVER 90 DAYS	BALANCE
	\$	\$	\$	\$	\$
DEBTOR CONTROL - HEALTH LICENCES	99	(831)	(953)	150,576	148,892
DEBTOR CONTROL - CASH IN LIEU CAR PARKING	0	0	0	197,436	197,436
DEBTOR CONTROL - PROPERTY INCOME	100,296	4,935	4,574	(66,885)	42,920
DEBTOR CONTROL - RECOVERABLE WORKS	1,252	0	0	930	2,181
DEBTOR CONTROL - OTHER	77,948	(418)	2,640	82,935	163,105
DEBTOR CONTROL - PLANNING SERVICES FEES	739	50	705	75	1,569
DEBTOR CONTROL - GST	(22,061)	(932)	(99,483)	(55,935)	(178,411)
DEBTOR CONTROL - INFRINGEMENT	198,865	113,248	67,571	1,027,774	1,407,458
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(219,546)	(219,546)
IMPAIRMENT OF RECEIVABLES	0	0	0	(218,023)	(218,023)
TOTAL DEBTORS OUTSTANDING AS AT 30/04/2023	357,138	116,052	(24,945)	899,337	1,347,581
	26.5%	8.6%	-1.9%	66.7%	

ACCRUED INCOME	180,184
ACCRUED INTEREST	514,964
PREPAYMENTS	1,220,187
TOTAL TRADE AND OTHER RECEIVABLES	3,262,916

PROPERTY INCOME, RECOVERABLE WORKS AND OTHER DEBTORS:			209,776	
DATE	SUNDRY DEBTORS OVER 90 DAYS	AMOUNT	DEBT DETAILS	Comments
11/03/2019	Tennis Seniors Western Australia	5,728	Building Insurance 2018/19 & 2019/20	In the process to debt collection
23/02/2021	Kre8 Constructions	930	Damaged to ROW 47 Redfern St	Liquidation - proof of debt sent
04/11/2016	C Caferelli	27,861	Breaches of Planning Development Act	\$150 Monthly Repayment in progress from 8/02/22
21/01/2019	Matthew Slinger	11,294	Outstanding court costs awarded to COV	\$200 Fortnightly Repayment in progress
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	Sent to debt collection agency
28/10/2021	K Beykpour	18,800	Court fines and costs 155 Walcott St	Have been handed over to FER
13/10/2020	D Bianchi	15,000	Court fines and costs re: 193-195 Scarborough	\$200 Monthly suspended by FER till further notice
04/08/2022	VT Ngo	6,945	Court fines and costs awarded to COV	\$200 Monthly Repayment in progress from Sep 2022
BALANCE OF 90 DAY DEBTORS OVER \$500		90,067		
% AGING DEBT OVER 90 DAYS		43%		
INFRINGEMENT DEBTORS:			1,407,458	
Referred to FER			1,027,774	
% AGING DEBT OVER 90 DAYS			73%	

**CITY OF VINCENT
NOTE 8 - BEATTY PARK LEISURE CENTRE FINANCIAL POSITION
AS AT 30 APRIL 2023**



	Original Budget 2022/23 \$	YTD Budget Apr-23 \$	YTD Actuals Apr-23 \$	YTD Actuals Apr-22 \$	Month Actuals Apr-23 \$	Month Actuals Apr-22 \$
<u>ADMINISTRATION</u>						
Revenue	0	0	0	(276,940)	(69,919)	(48,284)
Expenditure	0	0	0	276,940	69,919	48,284
Surplus/(Deficit)	0	0	0	0	0	0
<u>SWIMMING POOLS AREA</u>						
Revenue	2,648,555	2,355,628	2,554,095	1,980,579	227,718	164,348
Expenditure	(4,276,443)	(3,613,904)	(4,180,776)	(3,497,962)	(359,413)	(398,338)
Surplus/(Deficit)	(1,627,888)	(1,258,276)	(1,626,681)	(1,517,383)	(131,695)	(233,990)
<u>SWIM SCHOOL</u>						
Revenue	1,913,804	1,597,279	1,684,464	1,220,856	172,573	148,539
Expenditure	(1,373,703)	(1,120,361)	(1,107,383)	(841,787)	(106,740)	(85,718)
Surplus/(Deficit)	540,101	476,918	577,081	379,069	65,833	62,821
<u>CAFÉ</u>						
Revenue	0	0	0	0	0	0
Expenditure	0	0	0	(91)	0	(19)
Surplus/(Deficit)	0	0	0	(91)	0	(19)
<u>RETAIL SHOP</u>						
Revenue	654,802	615,150	594,965	543,674	39,428	32,383
Expenditure	(531,159)	(475,688)	(458,253)	(444,398)	(36,235)	(60,408)
Surplus/(Deficit)	123,643	139,462	136,712	99,276	3,193	(28,025)
<u>HEALTH & FITNESS</u>						
Revenue	1,954,741	1,728,795	2,122,752	1,791,343	191,893	153,460
Expenditure	(1,300,526)	(1,078,802)	(1,162,406)	(1,089,462)	(91,727)	(110,293)
Surplus/(Deficit)	654,215	649,993	960,346	701,881	100,166	43,167
<u>GROUP FITNESS</u>						
Revenue	703,796	617,029	742,370	634,813	65,491	53,312
Expenditure	(713,114)	(563,055)	(643,300)	(514,858)	(65,100)	(51,017)
Surplus/(Deficit)	(9,318)	53,974	99,070	119,955	391	2,295
<u>AQUAROBICS</u>						
Revenue	280,923	248,020	307,808	257,840	26,670	22,562
Expenditure	(152,736)	(126,533)	(179,760)	(156,565)	(14,724)	(30,139)
Surplus/(Deficit)	128,187	121,487	128,048	101,275	11,946	(7,577)
<u>CRECHE</u>						
Revenue	73,129	63,459	76,392	64,452	6,893	5,412
Expenditure	(328,063)	(268,112)	(285,303)	(229,581)	(25,695)	(22,475)
Surplus/(Deficit)	(254,934)	(204,653)	(208,911)	(165,129)	(18,802)	(17,063)
Net Surplus/(Deficit)	(445,994)	(21,095)	65,665	(281,147)	31,032	(178,391)
Less: Depreciation	(1,130,424)	(951,960)	(1,020,732)	(957,115)	(107,273)	(95,315)
Surplus/(Deficit)	684,430	930,865	1,086,397	675,968	138,305	(83,076)

**CITY OF VINCENT
 NOTE 8 - STATEMENT OF FINANCIAL ACTIVITY
 BY SERVICE - GRAPH
 AS AT 30 APRIL 2023**

