

7.4 MID YEAR BUDGET REVIEW 2024/25

- Attachments:**
1. **Statement of Financial Activity 2024-25** [↓](#)
 2. **Net Current Assets 2024-25** [↓](#)
 3. **Cash Backed Reserves Budget 2024-25** [↓](#)
 4. **Capital Expenditure Budget 2024-25** [↓](#)
 5. **Operating Budget Analysis 2024-25** [↓](#)

RECOMMENDATION:

That Council **BY ABSOLUTE MAJORITY APPROVES** the following amendments to the 2024/25 Annual Budget:

1. A net increase in the Operating result of \$2,220,147 as per Attachment 1;
2. A net increase in Cash Backed Reserves totalling \$3,621,883 as per Attachments 3;
3. A net decrease in the Capital Expenditure Budget of \$210,910 as per Attachment 4;
4. A net decrease in the closing surplus of \$1,187,352, resulting in a forecasted year end surplus at 30 June 2025 of nil as per Attachment 1;
5. Additional loan payment of \$480,000 towards Beatty Park Loan 10; and
6. **RATES WAIVER:**

Pursuant to Section 6.47 of the *Local Government Act 1995*, **WAIVES** the 2024/25 local government rates for the following properties:

Title Details	Rates Waiver 2024/25 \$
Lot 198 D/P 39921	1,331.75
Lot 889 D/P 426986	1,331.75
Lot 201 D/P 422599	1,331.75
Lot 300 D/P 425918	1,432.82
Lot 300 D/P 428786	1,105.53
Lot 301 D/P 428786	1,105.53
Lot 69 D/P 425941	1,331.75
Lot 888 D/P 426994	882.97
Lot 300 D/P 87141	660.40
Total	10,514.25

PURPOSE OF REPORT:

The purpose of this report is to consider and authorise the proposed mid-year budget review for 2024/25.

DELEGATION:

Section 33A(3) of the Local Government (Financial Management) Regulations 1996 requires Council to adopt by Absolute Majority any changes to the budget submitted for review.

BACKGROUND:

The review period covered for this budget is October 2024 to January 2025. The mid-year budget review has maintained a conservative approach and at the same time has increased budgeted revenue and expenditure in line with forecasted positions. An allowance was made to carry forward capital projects that will not be delivered in the current financial year.

DETAILS:

The budget amendments from this review incorporates the following adjustments:

- A net increase in the operating result of \$2,220,147 as per **Attachment 1**;
- A net increase in Cash Backed Reserves of \$3,621,883 as per **Attachments 3**;
- A net decrease in the capital budget of \$210,910 as per **Attachment 4**; and
- A net decrease in the closing surplus of \$1,187,352, resulting in a forecasted year end surplus at 30 June 2025 of nil as per **Attachment 1**.

Capital Expenditure

The 2024/2025 midyear budget review includes a capital expenditure program totalling \$25,834,568.

The City's major capital expenditure projects for this financial year include the Sullivan Logistics Stadium Turf and Lighting Upgrade (\$5,125,887), Litis Stadium Infrastructure works (\$2,313,839), Robertson Park project (\$2,001,227), Beatty Park Projects (\$1,946,708), Heavy Fleet Replacement (\$1,805,000) and a new Drainage Truck (\$665,000).

Further detail of the total amendments of \$210,910 to the capital expenditure budget are included in **Attachment 3**.

Some of the key capital budget amendments are summarised below:

Description	Current Budget	Proposed Revised Budget	Net Movement	Comments
BPLC - Repair and Maintain Heritage Grandstand	22,629	954,277	931,648	Increase due to Asbestos Removal and Encapsulation proposal
Drainage Truck	-	665,000	665,000	Brought forward from FY26
R2R - Albert Street - Tay St to Barnett St	-	123,769	123,769	Increase in line with actuals
R2R - Raglan Road - Hutt to Hyde Street	109,971	216,000	106,029	\$70k increase in grant funding, and additional increase in line with actuals
Dog & Leisure Park - Upgrade & Construction	-	86,000	86,000	Brought forward from FY26
Accessible City Strategy Implementation - Capex for future years subject to Cash-in Lieu Reserve Funds received	56,362	117,000	60,638	Increase in line with actuals
COVID-19 Artwork relief project	146,750	56,750	(90,000)	Carry forward to FY26
Air Con/HVAC Renew - Mt Hawthorn Comm Centre (Leased)	100,000	-	(100,000)	Carry forward to FY26
Mt Hawthorn Com Centre - Roof Renewal	200,000	-	(200,000)	Carry forward to FY26
BPLC - Eastern Side Grandstand - Water Ingress	350,000	859	(349,141)	Carry forward to FY26
Bicycle Network	511,001	4,837	(506,164)	Carry forward to future year
Lightfleet program- various vehicles	550,000	-	(550,000)	Carry forward to FY26

Operating Revenue

Further detail of the main operating revenue budget amendments are included in **Attachment 5**. Operating revenue has increased by \$4,018,982 with key changes include below:

Fees and charges increased by \$966,038. The breakdown of the key fees and charges amendments are as follows:

Service Area	Details	\$ Budget Increase/(Decrease)
Beatty Park	Increase in enrolment fees, membership, admission and merchandise sales	570,000
Rangers	Increase in car park revenue and parking infringement revenue to align with year-to-date actuals	504,362
Statutory Planning Services	Increase in Development Application Panel Fees revenue based on pre-lodgement	91,496
Public Health and Built Environment	Decrease due to delays in procuring a supplier to carry out the food business inspections	(285,400)

Grants and Subsidies has increased by \$577,009 due to successfully securing the Housing Support Program grant from the federal government.

Interest earnings has increased by \$437,700 mainly due to higher interest rates and cash balances

CRC Joint Venture has increased by \$2,083,333 due to higher forecasted distributions.

Operating Expenses

Further detail of the main operating expense budget amendments greater than \$10,000 are included in **Attachment 5**. Operating expenses have increased by \$1,798,835 with key changes included below:

Depreciation has increased by \$838,860 mainly due to higher asset values.

Employee Costs have increased by \$257,931 mainly due to the Enterprise Agreement increases and an increase workers compensation insurance premiums.

An increase in **materials and contracts of** \$657,937 mainly due to:

- Major Projects increase in consulting and legal costs for the Leederville car park development unsolicited bid and other major projects \$215,520;
- Beatty Park Leisure Centre increase in cleaning, security and maintenance costs of \$144,000;
- Parks Services increase in maintenance and contractors costs of \$139,386;
- Statutory Planning Services increase in professional services of \$93,000 due to increase in development applications;
- City Buildings & Asset Management increase in general maintenance and cleaning for buildings and public halls and facilities of \$50,330;
- A decrease in health inspection costs to align with decrease in revenue by Public Health of \$210,000;
- Works & Operations Services savings of \$42,485 from footpath maintenance being done internally and new drainage truck in use.

An increase in **other expenditure** of \$70,882 mainly due to an increase in Beatty Park repairs and maintenance of geothermal and pool filters.

Rates Waivers

Several properties within the City are currently zoned as vacant land but are designated for road reserve purposes. These properties are privately owned and are not available for development or private use due to their designation as future road reserves.

Title Details	Rates Waiver 2024/25 \$
Lot 198 D/P 39921	1,331.75
Lot 889 D/P 426986	1,331.75
Lot 201 D/P 422599	1,331.75
Lot 300 D/P 425918	1,432.82
Lot 300 D/P 428786	1,105.53
Lot 301 D/P 428786	1,105.53

Title Details	Rates Waiver 2024/25 \$
Lot 69 D/P 425941	1,331.75
Lot 888 D/P 426994	882.97
Lot 300 D/P 87141	660.40
Total	10,514.25

Despite their restricted use, these properties remain subject to local government rates with differential minimum payment applying to all of these properties.

Section 6.47 of the *Local Government Act 1995* provides discretionary power for the Council to waive, grant concessions, or write off rates and charges under circumstances deemed appropriate.

Cash Backed Reserves

Details of the cash backed reserves amendments are included in **Attachment 3**. The net proposed increase in reserves is \$3,621,883 with key movements below:

Transfer to reserves has increased by \$3,629,024 mainly due to an increase in CRC reserves and capital works deferred to FY26.

- CRC Reserves \$2,083,333;
- Asset Sustainability Reserve capital carry forwards \$1,1012,347 and an additional transfer from a budget surplus of \$485,377;
- Higher interest income \$300,000; and
- POS reserve general reserve for the telecommunications tower lease \$48,000.

Transfer from reserves has increased by \$307,141 mainly due to the capital works deferred to FY26 and new capital works:

- Asset sustainability transfers from reserve increased by \$354,003 mainly due to:
 - o purchase of drainage truck of \$665,000, partially offset by:
 - o the postponed Bicycle network works (\$250,000),
 - o the delays in purchase of plant (\$33,000), and
 - o delays in asset renewals for buildings (\$27,997).
-
- Cash in lieu parking reserve increase (North Perth Traffic Study) \$60,638; and
-
- Percentage of Public Art Reserve (COVID Artwork Relief project & Public Artlets) (\$107,500).

As detailed in the Statement of Financial Activity at **Attachment 1**, the revised budget forecast at 30 June 2025 is a surplus of nil.

CONSULTATION/ADVERTISING:

**Organisation Implementation**

Organisations lead engagement and seek input, shape the policies, projects and services for which they are responsible. This is a familiar and traditional approach to policy development, project management and service delivery.

Tension: People feel forced leading to an unresponsive process.

Mitigation: Increasing the level of influence, and implementing a transparent, robust process.

LEGAL/POLICY:

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

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

- (1) *Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for that year.*
 - (2A) *The review of an annual budget for a financial year must –*
 - (a) *consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
 - (b) *consider the local government's financial position as at the date of the review; and*
 - (c) *review the outcomes for the end of that financial year that are forecast in the budget.*
- (2) *The review of the annual budget for a financial year must be submitted to council on or before 31 March in that financial year.*

- (3) *A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

**Absolute majority required.*

- (4) *Within 14 days after a council has made a determination, a copy of the review is to be provided to the Department.*

RISK MANAGEMENT IMPLICATIONS

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

STRATEGIC IMPLICATIONS:

This is in keeping with the City's *Strategic Community Plan 2022-2032*:

Innovative and Accountable

Our decision-making process is consistent and transparent, and decisions are aligned to our strategic direction.

We engage with our community so they are involved in what we are doing and how we are meeting our goals.

SUSTAINABILITY IMPLICATIONS:

The Annual Budget, Capital Works Program and Long-Term Financial Plan provide resources to support the City of Vincent's Sustainability Programs.

PUBLIC HEALTH IMPLICATIONS:

The Annual Budget, Capital Works Program and Long-Term Financial Plan provide resources to support the City of Vincent's Public Health Programs.

FINANCIAL/BUDGET IMPLICATIONS:

The various budget amendments set out in this paper decreases the budget surplus at 30 June 2025 from \$1,187,352 to nil.



CITY OF VINCENT
MID YEAR BUDGET REVIEW 2024/25
STATEMENT OF FINANCIAL ACTIVITY
Attachment 1

	Adopted Budget	First Quarter Year Budget	Updated Budget Estimates (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
	2024/25	2024/25	2024/25	31-Jan-25	2024/25	2024/25
OPERATING ACTIVITIES						
Net current assets at start of financial year - surplus/(deficit)	4,689,661	6,962,305	6,962,305	6,962,305	6,962,305	0
Revenue						
Operating grants, subsidies and contributions	1,693,715	1,043,715	1,620,724	352,515	1,620,724	0
Fees and charges	24,628,387	24,542,802	25,508,840	15,848,375	25,508,840	0
Interest earnings	2,080,000	2,080,000	2,517,700	1,942,651	2,517,700	0
Other revenue	1,332,125	1,332,125	1,337,125	1,339,104	1,337,125	0
Profit on asset disposals	451,752	451,752	401,654	178,903	401,654	0
Profit on Assets Held for Sale (CRC Joint Venture)	3,750,000	3,750,000	5,833,333	3,541,667	5,833,333	0
	33,935,979	33,200,394	37,219,376	23,203,215	37,219,376	0
Expenses						
Employee costs	(33,656,433)	(33,656,433)	(33,914,360)	(19,283,127)	(33,914,360)	0
Materials and contracts	(24,802,697)	(24,802,697)	(25,460,634)	(13,276,012)	(25,460,634)	0
Utility charges	(1,968,786)	(1,968,786)	(2,009,836)	(1,000,816)	(2,009,836)	0
Depreciation on non-current assets	(13,122,588)	(13,122,588)	(13,961,448)	(8,162,236)	(13,961,448)	0
Interest expenses	(378,943)	(378,943)	(395,811)	(165,288)	(395,811)	0
Insurance expenses	(801,318)	(801,318)	(725,468)	(467,439)	(725,468)	0
Other expenditure	(881,243)	(881,243)	(952,125)	(657,017)	(952,125)	0
Loss on disposal of assets	(13,043)	(13,043)	(4,204)	(981)	(4,204)	0
	(75,625,051)	(75,625,051)	(77,423,886)	(43,012,916)	(77,423,886)	0
Net Operating excluding Rates	(41,689,072)	(42,424,657)	(40,204,510)	(19,809,701)	(40,204,510)	0
(Profit) on disposal of assets	(451,752)	(451,752)	(401,654)	(161,824)	(401,654)	0
Loss on disposal of assets	13,043	13,043	4,204	981	4,204	0
Depreciation and amortisation on assets	13,122,588	13,122,588	13,961,448	8,162,236	13,961,448	0
Profit/loss on Assets Held for Sale - CRC Joint Venture	(3,750,000)	(3,750,000)	(5,833,333)	(3,719,589)	(5,833,333)	0
Non-cash amounts excluded from operating activities	8,933,879	8,933,879	7,730,665	4,281,804	7,730,665	0
Amount attributable to operating activities	(32,755,193)	(33,490,778)	(32,473,845)	(15,527,897)	(32,473,845)	0
INVESTING ACTIVITIES						
Capital grants, subsidies and contributions	4,552,261	9,270,338	9,139,882	2,734,697	9,139,882	0
Proceeds from disposal of assets	552,350	552,350	479,293	236,322	479,293	0
Proceeds from Joint Ventures	3,750,000	3,750,000	5,833,333	3,541,667	5,833,333	0
Purchase of property, plant and equipment	(9,197,061)	(9,777,998)	(10,337,556)	(4,717,544)	(10,337,556)	0
Purchase and construction of infrastructure	(10,935,546)	(16,267,480)	(15,497,012)	(5,150,641)	(15,497,012)	0
Amount attributable to investing activities	(11,277,996)	(12,472,790)	(10,382,060)	(3,355,499)	(10,382,060)	0
FINANCING ACTIVITIES						
Principal elements of finance lease payments	(264,318)	(264,318)	(264,318)	(164,432)	(264,318)	0
Repayment of long term borrowings	(1,498,010)	(1,498,010)	(1,961,142)	(788,050)	(1,961,142)	0
Transfers to reserves (restricted assets)	(6,179,099)	(6,428,903)	(10,357,927)	(5,373,208)	(10,357,927)	0
Transfers from reserves (restricted assets)	2,982,397	3,927,814	4,234,955	1,934,642	4,234,955	0
Amount attributable to financing activities	(4,959,030)	(4,263,417)	(8,348,432)	(4,391,048)	(8,348,432)	0
Net current assets - surplus/(deficit)	(44,302,558)	(43,264,680)	(44,242,032)	(16,312,139)	(44,242,032)	0
Total amount raised from general rates	44,452,032	44,452,032	44,242,032	44,196,684	44,242,032	0
Net current assets - surplus/(deficit)	149,474	1,187,352	0	27,884,545	0	0

3 NET CURRENT FUNDING POSTION
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Attachment - 2

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

Adjustments to operating activities

Less: Profit on asset disposals
Net Share of Interest in Associates
Less: Share of net profit of associates and joint ventures accounted for using the equity method
Add: Loss on disposal of assets
Add: Depreciation on assets
Non-cash movements in non-current assets and liabilities
Non-cash amounts excluded from operating activities

Adopted Budget 30 June 2025	Audited Actual 30 June 2024	Updated Budget Estimates 30 June 2025	Year to Date Actual 31 January 2025	Estimated Year at End Amount 30 June 2025
\$	\$	\$	\$	\$
(451,752)	(334,433)	(401,654)	(178,903)	(401,654)
0	(699,586)	0	0	0
(3,750,000)	(3,292,208)	(5,833,333)	(3,541,667)	(5,833,333)
13,043	227,574	4,204	981	4,204
13,122,588	13,630,524	13,961,448	8,162,236	13,961,448
0	(18,512)	0	(160,843)	0
8,933,879	9,513,359	7,730,665	4,281,804	7,730,665

(b) Investing activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to investing activities

Movement in non-current capital grant/contribution liability
Right of use assets received - non cash
Non cash Capital grants, subsidies and contributions
Non cash amounts excluded from investing activities

	(673,959)		673,959	
	815,388			
	430,682			
0	572,111	0	673,959	0
-	815,388			
0	(815,388)	0	0	

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Reserve accounts
Less: Land held for sale
Add: Current liabilities not expected to be cleared at end of year
Add: Infringement debtors transferred to non current asset
Total adjustments to net current assets

(25,507,557)	(22,878,829)	(29,001,798)	(26,317,392)	(29,001,798)
(1,143,517)	(862,570)	(1,257,869)	(862,570)	(1,257,869)
		2,496,394	3,326,728	2,496,394
972,731				0
(23,866,421)	(21,252,276)	(27,763,272)	(23,853,234)	(27,763,272)

(d) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Trade and other receivables
Other current assets
Inventories

7,055,916	6,209,612	9,999,420	29,928,285	9,999,420
27,884,624	30,300,000	29,001,798	26,317,392	29,001,798
4,290,523	5,248,716	5,406,177	11,091,652	5,406,177
1,800,005	1,774,051	1,827,273		
1,434,611	1,106,193	1,139,379	1,203,041	1,139,379
42,465,679	44,638,572	47,374,047	68,540,370	47,374,047

Less: current liabilities

Trade and other payables
Contract liabilities
Capital grant/contribution liability
Lease liabilities
Borrowings
Employee related provisions

(8,190,798)	(7,604,532)	(8,436,522)	(9,747,969)	(8,436,522)
(838,572)	(682,729)	(880,501)		
(1,504,641)	(673,959)	(1,995,406)		
(264,318)	(264,318)	(264,318)		(264,318)
(1,547,604)	(1,498,010)	(1,624,984)	(1,525,224)	(1,624,984)
(6,103,851)	(5,700,443)	(6,409,044)	(5,529,398)	(6,409,044)
(18,449,784)	(16,423,991)	(19,610,774)	(16,802,591)	(19,610,774)

Net current assets used in the Statement of Financial Activity

Total current assets
Less: Total current liabilities
Less: Total adjustments to net current assets
Surplus or deficit after imposition of general rates

42,465,679	44,638,572	47,374,047	68,540,370	47,374,047
(18,449,784)	(16,423,991)	(19,610,774)	(16,802,591)	(19,610,774)
(23,866,421)	(21,252,276)	(27,763,272)	(23,853,234)	(27,763,272)
149,474	6,962,305	(0)	27,884,545	(0)

CITY OF VINCENT
MID YEAR BUDGET REVIEW 2024/25
CASH BACKED RESERVES
Attachment 3

Reserve Particulars	First Quarter Review		Mid Year Review		First Quarter Review		Mid Year Review		First Quarter Review		Mid Year Review		First Quarter Review		Mid Year Review	
	Opening Balance	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
	1/07/2024	30/06/2025	30/06/2025	30/06/2025	30/06/2025	30/06/2025	30/06/2025	30/06/2025	30/06/2025	30/06/2025	30/06/2025	30/06/2025	30/06/2025	30/06/2025	30/06/2025	30/06/2025
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Sustainability Reserve	9,406,909	1,649,941	3,147,665	319,765	439,677	(2,650,608)	(3,004,611)	8,726,008	9,989,641							
Beatty Park Leisure Centre Reserve	273,462	0	0	8,772	12,061	(85,000)	(85,000)	197,234	200,523							
Cash in Lieu Parking Reserve	1,014,538	0	0	32,029	44,040	(633,162)	(693,800)	413,405	364,778							
Hyde Park Lake Reserve	175,492	0	0	6,481	8,911	0	0	181,973	184,403							
Land and Building Acquisition Reserve	323,439	0	0	11,944	16,423	0	0	335,383	339,862							
Leederville Oval Reserve	107,344	0	0	2,782	3,826	(75,344)	(75,344)	34,782	35,826							
Loftus Community Centre Reserve	149,712	0	0	5,529	7,602	0	0	155,241	157,314							
Loftus Recreation Centre Reserve	285,115	72,895	72,895	4,565	6,277	(216,813)	(216,813)	145,762	147,474							
Office Building Reserve - 246 Vincent Street	216,638	0	0	7,999	10,998	0	0	224,637	227,636							
Parking Facility Reserve	114,926	0	0	4,244	5,836	0	0	119,170	120,762							
Percentage For Public Art Reserve	303,870	0	0	8,260	11,357	(166,750)	(59,250)	145,380	255,977							
Plant and Equipment Reserve	138	0	0	0	0	(138)	(138)	(0)	(0)							
POS reserve - General	1,409,951	0	48,000	52,055	71,576	0	0	1,462,006	1,529,527							
POS reserve - Haynes Street	100,340	42,543	42,543	3,122	4,293	0	0	146,005	147,176							
State Gymnastics Centre Reserve	152,078	13,524	13,524	5,613	7,718	(100,000)	(100,000)	71,215	73,320							
Strategic Waste Management Reserve	271,472	100,000	100,000	10,097	13,884	0	0	381,569	385,356							
Catalina Land Sales Reserve	6,022,134	3,750,000	5,833,300	222,533	305,983	0	0	9,994,667	12,161,417							
Underground Power Reserve	2,551,268	0	0	94,210	129,538	0	0	2,645,478	2,680,806							
22,878,826	5,628,903	9,257,927	800,000	1,100,000	(3,927,815)	(4,234,956)	25,379,915	29,001,798								

CITY OF VINCENT
MID YEAR BUDGET REVIEW 2024/25
CAPITAL BUDGET INCLUDING CARRY FORWARDS
Attachment 4

Description	Current Budget	Proposed Revised Budget	Net Movement	Carry forward to Future Years - as at MYBR	Comments
<u>Land and Building Assets</u>					
Air Conditioning & HVAC Renewal					
Air Conditioning & HVAC Renewal - Admir	483,560	483,560	-		
Air Con & HVAC Renew - Miscellaneous	91,570	91,570	-		
Air Con/HVAC Renew - Mt Hawthorn Comm Centre (Leased)	100,000	-	(100,000)	100,000	Carry forward to 2026FY
Leederville Oval - HVAC Renewal - East Perth Function Room	120,000	191,000	71,000		Reallocate savings from Admin Lift, Admin Centre Stage 1 & DLGSC balcony tiling renewal
Public Toilet Renewal Program					
Britannia Road Pavilion Toilets - Roof Resheeting	70,000	89,910	19,910		Reallocate savings from Misc Asset Renewal & Lease Property Renewal
BPLC - Construction of Indoor Changerooms					
BPLC - Construc & Fit Out Indoor Pool Changerooms	738,509	772,509	34,000		Reallocate savings from BPLC - Facilities Infrastructure Renewal
Litis Stadium changeroom redevelopment					
Infrastructure Works - Litis Stadium	1,759,921	1,831,921	72,000		Reallocate from Painting Renewal and Water and Energy Efficiency
Floreat Athena Clubroom Refurbishment - Litis Stadium	175,918	481,918	306,000		Increased in line with additional grant funding to be received in FY26
Beatty Park Leisure Centre - Facilities Infrastruc					
BPLC - Facilities Infrastructure Renewal	250,000	210,000	(40,000)		Reallocate savings to BPLC - Pool Change Rooms Construction
BPLC - Pool Tiling Works	9,063	9,063	-		
BPLC - Eastern Side Grandstand - Water Ingress	350,000	859	(349,141)	349,141	Carry forward to 2026FY
BPLC - Repair and Maintain Heritage Grandstand	22,629	954,277	931,648		Due to Asbestos Removal and Encapsulation proposal
Miscellaneous Asset Renewal (City Buildings)					
Misc Asset Renewal - City buildings	100,000	80,403	(19,597)		Reallocate to Britannia Road Pavilion Toilets
Loftus - Gymnastics WA - Renew Fans and Ventilation	100,000	100,000	-		
Forrest Park Croquet - Kitchen Renewal	15,000	-	(15,000)	15,000	Carry forward to 2026FY
City Buildings Painting Renewal	30,000	-	(30,000)		Reallocate to infrastructure works at Litis Stadium
Land and Building Asset Renewal Projects					
DLGSC - Lighting Renewal	243,302	243,302	-		
Lease Property Non Scheduled Renewal	101,500	93,100	(8,400)		Reallocate savings to Britannia Road Pavillion & Leederville Oval - HVAC Renewal
Library Renewals - Upgrades to Accessibility	85,000	85,000	-		
Gym roof repairs (Leased Belgravia)	60,000	60,000	-		
Lift Renewal - Administration & Civic Centre	240,000	220,000	(20,000)		Reallocate savings to Leederville Oval HVAC Renewal
Leederville Oval - Misc Buildings Renewal	12,436	12,436	-		
Administration Centre Stage 1 - Accessibility (2024)					
Stage 2 - Customer Service and Foyer Renewal (2025)	300,000	280,000	(20,000)		Reallocate savings to Leederville Oval HVAC Renewal
Loftus - Gymnastics WA - Roof Renewal	100,000	100,000	-		
Mt Hawthorn Com Centre - Roof Renewal	200,000	-	(200,000)	200,000	Carry forward to 2026FY
DLGSC - Renew balcony tiling and waterproofing	35,000	-	(35,000)		Reallocate savings to Leederville Oval - HVAC Renewal & Floreat Athena Clubroom
North Perth Bowling Club - conversion of bowling green	66,000	66,000	-		
Water and Energy Efficiency Initiatives					
Water and Energy Efficiency Initiatives	50,000	10,000	(40,000)		Reallocate savings to infrastructure works at Litis Stadium
Litis Stadium					
Litis Stadium Floodlights	10,000	10,000	-		
<u>Land & Building Assets Total</u>	5,919,408	6,476,828	557,420	664,141	

Furniture & Equipment Assets**Beatty Park Leisure Centre - Furniture & Equipment**

BPLC - Non Fixed Assets Renewal	195,000	195,000	-
BPLC Non-Infrastructure Fixed Asset Renewal	100,000	100,000	-

ICT Renewal Program

ICT Infrastructure Renewal	120,000	150,000	30,000
----------------------------	---------	---------	--------

Upgrades to council chamber

Public Arts Projects

COVID-19 Artwork relief project	146,750	56,750	(90,000)
---------------------------------	---------	--------	----------

90,000 Carry forward to 2026FY - William Street and final payment Leederville

Miscellaneous Asset Renewal (City Buildings)

Furniture and Equipment Renewal - (Admin, Library and Depot)	40,000	40,000	-
--	--------	--------	---

Parking Machines Asset Replacement Program

Parking Infrastructure Renewal Program	226,012	226,012	-
--	---------	---------	---

Accessible City Strategy Implementation Program

Accessible City Strategy Implementation - Capex for future years subject to Cash-in Lieu Reserve Funds received	56,362	117,000	60,638
---	--------	---------	--------

Increase in cost for North Perth traffic Study - Milestones 5 to 8

Furniture & Equipment Assets Total	884,124	884,762	638	90,000
---	----------------	----------------	------------	---------------

Plant & Equipment Assets**Major Plant Replacement Program**

Heavy Fleet Replacement Program	1,785,000	1,805,000	20,000
Rubbish Compactor Rear Loader Tidy Bin Truck			
Trailer – Emergency Management (Rangers)			
10 Tonne Rubbish Compactor Side Arm - late carry forward from 2024FY			
10 Tonne Rubbish Compactor Side Arm - Volvo			
Tractor - Kubota (Parks Mowing)			
Tractor - Kubota (Parks Mowing)			
Mower / Ride On Rotary John Deere 1570 (Hyde Park)			
Mower / Ride On - Jacobsen (5 Gang reel mower)			
Mower - Wing Deck Roller mower			
Fertiliser Spreader - Vicon			

To purchase a mowing trailer to suit new mower

Other Major Plants

Drainage Truck	-	665,000	665,000
----------------	---	---------	---------

Bring forward purchase of the drainage truck from FY26

Fleet Management Program

Light Fleet Replacement - Annual Allocation	-	-	-
P1267 - Toyota Camry Hybrid 2.5Lt. Rego. 1GUX039	50,000	-	(50,000)
P1262 - Toyota Corolla Hybrid 1GRY421	50,000	50,000	-
P1270 - Toyota Corolla Hybrid 1GWG751, Ascent Hatch	50,000	-	(50,000)
P1271 - Toyota Corolla Hybrid 1GWG752, Ascent Hatch	50,000	-	(50,000)
P1272 - 1GWH072, Nissan LEAF EV 18MY, Artic White/Black	50,000	-	(50,000)
P1273 - 1GWH073, Nissan LEAF Ev 18MY	50,000	-	(50,000)
P1281 - HYUNDI - Ioniq EV Hatch - 1HCJ354 Rangers	50,000	-	(50,000)
P1282 - Toyota Corolla Sedan Hybrid - 1HDR934	50,000	-	(50,000)
P1289 - Kluger Hybrid Wagon 1HNG494	65,000	65,000	-
P2186 - Fiat Dobl 1.6L MTA SWBILR VAN Diesel - 1GEA133	50,000	-	(50,000)
P2193 - Nissan Navara 4x2 - 1GQG990	50,000	-	(50,000)
P2212 - Nissan Navara 4X DSL Auto DC RX - 1HCO126	50,000	-	(50,000)
P2213 - Renault Kangaroo 1HIY67	50,000	-	(50,000)
P2215 - NAVARA 4X2 1HKO697	50,000	-	(50,000)
P4006 - Trailer – Signage (Rangers)	8,000	-	(8,000)
P4009 - Box Trailer - 8WL891	3,000	3,000	-

25,000 Carry forward muni portion to 2026FY

28,000 Carry forward muni portion to 2026FY

32,000 Carry forward muni portion to 2026FY

Not required as previously replaced

20,000 Carry forward muni portion to 2026FY

24,480 Carry forward muni portion to 2026FY

35,000 Carry forward muni portion to 2026FY

36,200 Carry forward muni portion to 2026FY

33,060 Carry forward muni portion to 2026FY

50,000 Carry forward muni portion to 2026FY

30,970 Carry forward muni portion to 2026FY

33,500 Carry forward muni portion to 2026FY

Reallocate to heavy fleet

P4020 - Trailer - Polmac 7x4 - 1THI414	5,000	5,000	-	
P4022 - Trailer - Polmac 7x4 Tipper - 1THR345	-	-	-	
P4026 - Trailer - 6 X 4 Tradesman - 1TIX236	7,500	7,500	-	
P4029 - Trailer 6X4 14inch One Door 1TNN265	5,000	5,000	-	
P4030 - Trailer 8X6 2 tonner Flat Top	5,000	5,000	-	
P4032 - Trailer 6x4 Galvanized Import - 1TQH625	5,000	5,000	-	
P4035 - 7x4 Cage Trailer with ramp 1TSS280	5,000	5,000	-	
P2171 - Toyota Corolla Hybrid Hatch	25,000	-	(25,000)	Not required to replace
P2209 - VW Caddy Maxi TDI250	69,894	69,894	-	
P2200 - VOLKSWAGEN Caddy Maxi TDI250	69,894	69,894	-	
P1279 - Toyota Camry Hybrid SL	28,000	-	(28,000)	Not required to replace
P2212 - Nissan Navara 4x DSL	45,000	-	(45,000)	Not required to replace
P1286 - Corolla Sedan Hybrid 1HKS151	-	-	-	
New Vehicle - Light fleet addition	-	40,000	40,000	Reallocate savings from Minor Traffic Improvements
Artlets				
Artlets - Public Art - Sculpture	20,000	2,500	(17,500)	Final milestone
Miscellaneous				
Belgravia / Loftus Rec Centre - Purchase of Gym Equipments	156,813	156,813	-	
Parks Irrigation Upgrade & Renewal Program				
Weather Stations and Soil Moisture Probes	16,365	16,365	-	
Plant & Equipment Total	2,974,466	2,975,966	1,500	348,210
Infrastructure Assets				
Robertson Park Development Plan - Stage 1				
Robertson Park Stage 1A - Tennis Centre	378,015	378,015	-	
Greening program - Robertson Park	15,283	15,283	-	
Robertson Park Stage 1B/1C - Tennis Centre	1,579,000	1,579,000	-	
Robertson Park Stage 1B - Contingency	-	-	-	
Robertson Park Stage 1A - Contingency	28,929	28,929	-	
Robertson Park Development Plan - Stage 2				
Dog & Leisure Park - Upgrade & Construction	-	86,000	86,000	Bring forward FY26 project and reallocation from Banks Reserve
MISCELLANEOUS				
Temporary at-grade car park	450,000	450,000	-	
Parks Fencing Renewal Program				
Shakespeare St Res - renew perimeter fencing	30,000	30,000	-	
Jack Marks Reserve - renew perimeter fencing	50,000	50,000	-	
Footpath Upgrade and Renewal Program				
Footpath Upgrade and Renewal Program	185,500	210,266	24,766	Reallocate savings from Annual Local Roads Program
Parks Irrigation Upgrade & Renewal Program				
Britannia Reserve - renew groundwater bore (south) No 40	45,000	5,000	(40,000)	Investigations determined renewal not required. Reallocated savings to various projects.
Keith Frame Res - renew ground irrigation system and electrical cubicle and bore renewal	119,386	91,440	(27,946)	Reallocate savings to Tree Removals due to significantly increased number of tree removals
Hyde Park - renew groundwater bores No 24 and 29	90,000	60,000	(30,000)	Reallocate savings to Parks maintenance (Opex)
Robertson Park - renew groundwater bore No 31	50,000	50,000	-	
Gladstone St Res - renew irrigation, elec cabinet and ground water bore	120,000	80,000	(40,000)	Reallocate savings to Forrest Park Irrigation due to groundwater bore renewal not required
Ellesmere St Res - renew groundwater bore & electrical cabinet	75,000	75,000	-	

Brentham St Res - renew groundwater bore and electrical cabinet	75,000	30,000	(45,000)	Reallocate savings to Forrest Park Irrigation due to groundwater bore renewal not required
Oxford St Res - renew groundwater bore, electrical cabinet and install iron filter	170,000	-	(170,000)	Works to be deferred due to Carpark Redevelopment and reallocated to various projects (Capex & Opex)
Forrest Park - upgrade irrigation system and electrical cabinet	250,000	335,000	85,000	Reallocate savings from Gladstone St Irrigation and Brentham St Irrigation due to quotes being assessed
Litis Stadium - Inground Irrigation Renewal	90,000	90,000	-	
Road Maintenance Programs – MRRG				
Annual MRRG Program - bgt to be split	79,508	-	(79,508)	
MRRG - Brady Street South Bound	185,689	185,689	-	
MRRG - Bulwer Street EB	233,936	275,213	41,277	Reallocate savings from Annual Local Road Program
MRRG - Angove Street EB	242,747	275,213	32,466	Reallocate savings from Annual Local Road Program
MRRG - Leederville Pde	368,120	376,002	7,882	Reallocate savings from Annual Local Road Program
Road Maintenance Programs – Local Road Program				
Annual Local Roads Program - bgt to be split	548,455	-	(548,455)	Reallocate savings to Roads to Recovery, Footpath Upgrade and Renewal programs
LRP - Melrose St - Oxford St to Leicester St	159,830	159,830	-	
LRP - Stamford St - Melrose Street to Freeway Off Ramp	86,845	86,845	-	
LRP - Barnet St - Bourke Street to Barnet place	182,820	182,820	-	
LRP - Vine St - View Street to Alma Road	66,000	66,000	-	
LRP - Amy St - Lake St to Cul-De-Sac	89,870	89,870	-	
LRP - Halyey Ave - Bruce St to Richmond St	-	41,271	41,271	
LRP - Eton St - Ellesmere St to Green St	191,785	191,785	-	
LRP - Old Aberdeen Place - Golding St to Cul De Sac	92,840	92,840	-	
LRP - Broome Street - Beaufort St to Smith St	181,555	181,555	-	
LRP - Glebe Street - View St to Alma Rd	-	-	-	
LRP - Raglan Rd - Fitzgerald St to Norfolk St	-	-	-	
LRP - Forrest Street - Norfolk St to William St	-	104,107	104,107	
LRP - Forrest Street - William St to Walcott St	-	112,910	112,910	
LRP - Chamberlain Street - Loftus Street to Pennant Street	-	-	-	
LRP - Hardy Street - Howlett Street to Scarborough Beach Road	-	-	-	
LRP - Richmond Street - Oxford Street to Leicester Street	-	-	-	
LRP - Albert Street - Barnet Street to Charles	104,182	104,182	-	
LRP - Dunedin Street - Woodstock Street	-	-	-	
LRP - Pennant Street - Kadina Street to	-	-	-	
LRP - Stuart Street - Fitzgerald Street	-	-	-	
Parks Greening Plan Program				
Greening plan	150,000	150,000	-	
Post PSHB Restoration Works	125,000	125,000	-	
Traffic Management Improvements				
Minor Traffic Management Improvements	283,736	260,391	(23,345)	Reallocate savings to purchase of Light Fleet
Parks Infrastructure Upgrade & Renewal Program				
Parks Infrastructure Upgrade & Renewal - BBQ provision	45,000	45,000	-	
Axford Park - replace flag poles	10,000	10,000	-	
Accessible City Strategy Implementation Program				
Wayfinding Implementation Plan - Stage 1	126,800	126,800	-	
Road Maintenance Programs – State Black Spot				
Blackspot - Broome/Wright, Highgate	218,994	218,994	-	
Blackspot - Brady Street & Tasman Street	-	7,754	7,754	
Road Maintenance Programs – Roads to Recovery				
Annual Roads to Recovery Program - bgt to be split	27,244	-	(27,244)	

R2R - Albert Street - Tay St to Barnett St	-	123,769	123,769		Reallocate savings from Annual Local Road Program
R2R - Brentham Street - Egina and Raglan	-	2,577	2,577		Reallocate savings from Annual Local Road Program
R2R - Raglan Road - Hutt to Hyde Street	109,971	216,000	106,029		Increased grant funding for FY25
R2R - Egina Street - Scarborough Beach Road to Ber	-	19,771	19,771		Increased grant funding for FY25
R2R - Haley Ave - Bruce St to Richmond St	36,795	40,000	3,205		Increased grant funding for FY25
R2R - Bramall Street - E Parade to Joel Tce	59,730	66,000	6,270		Increased grant funding for FY25
Public Open Space Strategy Implementation Plan					
Public Open Space Strategy Implementation	30,600	30,600	-		
Birdwood Square - Public Toilets	24,695	24,695	-		
Birdwood Square upgrades - POS elements	59,530	59,530	-		
Parks Lighting Renewal Program					
Lighting Renewal Program - General Provision	50,000	50,000	-		
Community Safety Initiatives					
Laneway Lighting Program	83,200	83,200	-		
Banks Reserve Master Plan Implementation					
Walter's Brook Crossing	248,475	212,475	(36,000)		Reallocate savings to Robertson Park Dog & Leisure Park
General landscape - EPPS Foreshore Upgrades	50,000	50,000	-		
Boardwalk - Interpretation Node	17,569	17,569	-		
General landscape upgrades	50,000	-	(50,000)		Reallocate to Robertson Park Dog & Leisure Park
Gully Soak-well and Minor Drainage Improvement Program					
Minor Drainage Improvement Program	87,893	97,881	9,988		In line with actuals
Catchment Drainage Improvements	500,000	500,000	-		
Gully Soak Well Program	-	11,152	11,152		In line with actuals
Mt Hawthorn West Drain Improv – Stage 1	-	-	-		
Parks Eco-Zoning Program					
Monmouth Street	8,136	8,136	-		
Jack Marks Reserve - Eco-zoning	10,000	20,000	10,000		Increased scope of work. Reallocate savings from Bourke St Eco-zoning
Road Reserves - Eco-zoning	13,000	13,000	-		
Bourke Street Reserve - Eco-zoning	20,000	5,000	(15,000)		Minor works required. Reallocate savings to Jack Marks Eco-zoning & Leake/Alma Eco-zoning
Leake/Alma Street Reserve - Eco-zoning	7,000	12,000	5,000		Increased scope of work. Reallocate savings from Bourke St Eco-zoning
Blackford Street Reserve - Eco-zoning	-	-	-		
Parks Pathways Renewal Program					
Venables Park - re-asphalt existing bitumen pathways	50,000	50,000	-		
Banks Reserve - re-asphalt existing bitumen pathways	50,000	50,000	-		
Car Parking Upgrade/Renewal Program					
Minor Capital Improv of City Car Parks (General Provision)	-	-	-		
Access and Inclusion (DAIP) – ACROD Parking Improve Program	30,000	30,000	-		
Accessibility audits and proposed project implementation	50,000	50,000	-		
Bus Shelter Replacement and Renewal Program					
Bus Shelters - Replace & Upgrade	40,000	40,000	-		
Parks Playground / Exercise Equipment Upgrade					
Britannia Reserve - replace exercise equipment	80,000	80,000	-		
Edinboro St Res - repl playground equipment and soft fall	160,000	170,000	10,000		Landscaping works reallocate savings from playground installation & Oxford St Irrigation
Hyde Park - renew playground and softfall (east)	150,000	157,000	7,000		Reallocate savings from Oxford St Irrigation
Auckland & Hobart St Reserve - replace shade sails	25,000	16,593	(8,407)		Reallocate savings to Braithwaite Park Playground

Beatty Park Reserve - Renew Playground Equipment and Softfall	170,000	180,000	10,000	Landscaping works reallocate savings from playground installation & Oxford St Irrigation
Birdwood Square - Renew Playground Equipment and Softfall	170,000	170,000	-	
Leased Properties Margaret Kindy - Playground Equipment and Softfall Renewal	100,000	100,000	-	
Braithwaite Park - playground and soft fall replac (south)	85,793	94,200	8,407	Reallocate savings from Auckland/Hobart Shade Sails
Lynton St Res - Renew/rep playground equipment	-	-	-	
Hyde Park - water playgrounc	-	-	-	
Bicycle Network				
Bicycle Network	511,001	4,837	(506,164)	250,000 Project postponed. Carry forward reserve portion to future years
Bicycle Network - Travel Smart Actions	25,475	25,475	-	
Rights of Way Rehabilitation Program				
Rights of Way Rehab Program	126,000	126,000	-	
Street Lighting Renewal Program				
Street Lighting Upgrade Program	30,000	30,000	-	
Skate Space at Britannia Reserve				
Mt Hawt Skate Park - Youth Skate Facility (Election Commitment)	165,440	165,440	-	
Car Parking Upgrade/Renewal Program				
HBF Stadium Car Park	54,220	54,220	-	
Sullivan Logistics Stadium Turf & Lighting Upgrade				
Sullivan Logistics Stadium Turf Upgrade	2,506,175	2,506,175	-	
Sullivan Logistics Stadium Lighting Upgrade	2,619,712	2,619,712	-	
Infrastructure Assets Total	16,267,479	15,497,011	(770,468)	250,000
Total	26,045,477	25,834,567	(210,910)	1,352,351

Accounts	Annual Current Budget	YTD Actuals upto Jan 2025	Annual Revised Budget	Revised budget vs Current budget	Revised Budget comments
01000 - Chief Executive Officer					
99.00001859.0307.0411 - Operating Initiatives	-	1,971.00	36,720.00	36,720.00	Transfer between accounts for PICG
99.00003506.0118.0411 - Operating Initiatives	30,000.00	8,663.72	20,000.00	(10,000.00)	Transfer between accounts for PICG
99.00003869.0101.0300 - Salaries	-	63,129.96	12,527.00	12,527.00	Higher PICG costs
99.00003869.0307.0411 - Operating Initiatives	36,720.00	84,395.29	16,863.00	(19,857.00)	Transfer between accounts for PICG
01000 - Chief Executive Officer Total	502,493.00	391,097.26	512,729.00	10,236.00	
01010 - Corporate Strategy and Governance					
99.00001533.0107.0612 - Legal Fees	105,000.00	41,909.47	40,000.00	(65,000.00)	Transferred to Major Projects
01010 - Corporate Strategy and Governance Total	596,247.00	279,430.84	536,869.00	(59,378.00)	
01015 - Human Resource					
99.00001535.0104.0321 - Staff Training	55,000.00	24,855.31	65,000.00	10,000.00	Additional training for staff
99.00001535.0104.0325 - Employment Advertisement	20,000.00	13,630.36	30,000.00	10,000.00	Additional funding for promotional materials and more advertising
99.00001535.0106.0407 - Subscription/Publications	70,000.00	4,212.52	50,000.00	(20,000.00)	Adjustments based on actuals
99.00001535.0107.0400 - Consultants	-	-	15,000.00	15,000.00	Employee Engagement Survey
01015 - Human Resource Total	1,054,251.00	543,353.15	1,068,319.00	14,068.00	
01020 - Information Technology					
99.00001541.0100.0418 - Software Licence Fees	1,613,385.00	1,082,112.62	1,503,385.00	(110,000.00)	Savings from non renewal of security system
99.00001541.0100.0506 - Furniture & Equipment Purchased	61,000.00	72,863.16	91,000.00	30,000.00	Additional funds for addition PC and printer lease
99.00001541.0107.0400 - Consultants	701,500.00	419,097.86	751,500.00	50,000.00	Additional funds for transition to new security system
01020 - Information Technology Total	2,954,584.00	1,910,490.09	2,930,885.00	(23,699.00)	
01050 - Rates					
01050.0900.0001 - Rates - Interim	(400,000.00)	(90,988.82)	(200,000.00)	200,000.00	Decrease in interim dates due to reduction in property development activity
01050.0900.0004 - Rates Waiver	130,000.00	120,270.10	140,000.00	10,000.00	Additional waiver for approval
01050.0900.0013 - Rates - Instalment Interest	(220,000.00)	(233,146.42)	(235,000.00)	(15,000.00)	Adjustments based on actuals
01050.0900.0064 - Administration Fees Income	(150,000.00)	(130,992.00)	(132,000.00)	18,000.00	Adjustments based on actuals
99.00001771.0118.0411 - Operating Initiatives	50,000.00	-	30,000.00	(20,000.00)	Lower applications received
01050 - Rates Total	(266,848.00)	(156,021.19)	(72,953.00)	193,895.00	
01055 - Insurance and General Purpose					
99.00001433.0001.0028 - Interest Received Banks & Others	(860,000.00)	(843,206.74)	(980,000.00)	(120,000.00)	Interest earnings adjusted due to higher cash balances and interest rates
99.00001434.0001.0028 - Interest Received Banks & Others	(800,000.00)	(680,802.04)	(1,100,000.00)	(300,000.00)	Interest earnings adjusted due to higher cash balances and interest rates
99.00001540.0100.0607 - Municipal Property Multi Risk/General	344,634.00	201,040.00	277,248.00	(67,386.00)	Adjustments based on actuals
01055 - Insurance and General Purpose Total	(858,682.00)	(1,056,569.78)	(1,354,532.00)	(495,850.00)	
01065 - Rec Centre / Beatty Park					
99.00000842.0500.0515 - Contractors	189,000.00	98,231.91	199,000.00	10,000.00	In line with actuals
99.00001458.0001.0063 - Admission Fees Income	(40,000.00)	(31,177.23)	(50,500.00)	(10,500.00)	Higher in line with increased revenue
99.00001459.0001.0063 - Admission Fees Income	(520,000.00)	(330,214.89)	(555,000.00)	(35,000.00)	Higher in line with increased revenue
99.00001464.0001.0071 - Enrolment Fees Income	(330,000.00)	(195,806.11)	(365,000.00)	(35,000.00)	Higher in line with increased revenue
99.00001466.0001.0071 - Enrolment Fees Income	(120,000.00)	(93,265.53)	(162,000.00)	(42,000.00)	Higher in line with increased revenue
99.00001467.0001.0071 - Enrolment Fees Income	(1,180,000.00)	(763,758.92)	(1,380,000.00)	(200,000.00)	Higher in line with increased revenue
99.00001468.0001.0071 - Enrolment Fees Income	(120,000.00)	(103,409.88)	(169,000.00)	(49,000.00)	Higher in line with increased revenue
99.00001475.0001.0067 - Merchandise Sales Income	(740,000.00)	(488,023.53)	(768,000.00)	(28,000.00)	Higher in line with increased revenue
99.00001477.0001.0063 - Admission Fees Income	(110,000.00)	(75,043.68)	(120,000.00)	(10,000.00)	Higher in line with increased revenue
99.00001481.0001.0065 - Usage Fees / Charges	(60,000.00)	(78,674.67)	(102,000.00)	(42,000.00)	Higher in line with increased revenue
99.00001548.0001.0061 - Membership fees Income	(3,800,000.00)	(2,445,105.08)	(3,912,000.00)	(112,000.00)	Higher in line with increased revenue
99.00001548.0106.0617 - Bank Fees & Charges	69,000.00	51,445.57	89,000.00	20,000.00	Additional bank fees associated with incresed member transactions
99.00001548.0107.0400 - Consultants	65,000.00	36,190.00	125,000.00	60,000.00	Increase off set by Membership income to allow for Heritage project, wellness and Recreation consultancies
99.00001549.0100.0535 - Plant Maintenance	70,000.00	110,980.19	125,000.00	55,000.00	Repairs of Geothermal pump and pool filters
99.00001554.0100.0500 - Materials Purchased	370,000.00	239,335.06	400,000.00	30,000.00	Increased patronage leading to increased sales requires additional stock
99.00001556.0107.0515 - Contractors	185,000.00	115,715.64	205,000.00	20,000.00	Additional patronage requires more clases
99.00001623.0110.0615 - Interest Payments Bank Loans	169,429.00	86,477.25	186,297.00	16,868.00	Estimated additional interest payment for \$480k
99.00001623.0522.0413 - Gas	30,000.00	48,598.97	70,000.00	40,000.00	To allow for increase in utilities during repairs of geothermal pumps
01065 - Rec Centre / Beatty Park Total	(3,880,031.00)	(2,697,587.20)	(4,174,053.00)	(294,022.00)	
01070 - Marketing and Communication					
99.00003788.0120.0448 - Programmes and Events	15,000.00	-	-	(15,000.00)	Transfer between accounts
99.00003791.0120.0448 - Programmes and Events	22,500.00	40,163.85	93,000.00	70,500.00	Transfer between accounts
99.00003827.0120.0448 - Programmes and Events	30,000.00	-	-	(30,000.00)	Transfer between accounts
99.00003828.0120.0448 - Programmes and Events	15,500.00	-	-	(15,500.00)	Transfer between accounts
99.00003830.0120.0448 - Programmes and Events	10,000.00	-	-	(10,000.00)	Transfer between accounts
01070 - Marketing and Communication Total	915,129.00	511,406.98	926,055.00	10,926.00	
01080 - Community Partnership					
99.00001205.0302.0448 - Programmes and Events	74,000.00	7,101.40	45,000.00	(29,000.00)	Transfer between accounts
99.00001563.0108.0422 - Donations/Sponsorship Expenses	90,000.00	98,502.73	122,000.00	32,000.00	Transfer between accounts
01080 - Community Partnership Total	625,493.00	375,847.12	638,914.00	13,421.00	
01110 - Development and Design					
01110.0110.0116 - Development Application Panel Fees	(36,000.00)	(29,544.00)	(48,000.00)	(12,000.00)	Adjustments based on actuals
01110.0110.0117 - Development Application Fees	(430,000.00)	(303,977.33)	(500,000.00)	(70,000.00)	Adjustments based on actuals
99.00001570.0100.0430 - Professional Services	-	52,187.33	85,000.00	85,000.00	Based on actuals
01110 - Development and Design Total	613,725.00	304,981.25	627,625.00	13,900.00	
01115 - Health Admin and Food Control					
01115.0110.0100 - Food Premises Licences	(290,000.00)	(19,145.00)	(50,000.00)	240,000.00	Decrease in expense due to delays in procuring a supplier to carry out the food business inspections
01115.0110.0107 - Public Buildings Licences	(60,000.00)	(5,394.00)	(15,000.00)	45,000.00	Decrease in expense due to delays in procuring a supplier to carry out the food business inspections
01115.0110.0113 - Food Hygiene Fines	(15,000.00)	(2,000.00)	(5,000.00)	10,000.00	Adjustments based on actuals
99.00001572.0107.0612 - Legal Fees	30,000.00	-	15,000.00	(15,000.00)	No known legal action expected in short term
99.00003706.0100.0464 - Materials and Contracts	195,000.00	-	-	(195,000.00)	Decrease in expense due to delays in procuring a supplier to carry out the food business inspections
01115 - Health Admin and Food Control Total	679,879.00	421,934.88	765,163.00	85,284.00	
01125 - Building Control and License					
01125.0110.0125 - Building Licences/Permit	(200,000.00)	(191,391.43)	(250,000.00)	(50,000.00)	Higher in line with increased revenue
01125 - Building Control and License Total	262,613.00	7,945.89	213,822.00	(48,791.00)	
01130 - Policy and Place Services					
99.00001238.0001.0020 - Federal Grants and Subsidies - Operating	-	-	(577,009.00)	(577,009.00)	Housing Study Project grant
99.00001238.0200.0448 - Programmes and Events	80,000.00	54,980.13	657,009.00	577,009.00	Increase to offset the grant of Housing Study Program and the works to be carried out
99.00001247.0118.0448 - Programmes and Events	50,000.00	-	-	(50,000.00)	Transfer between accounts
99.00001227.0204.0448 - Programmes and Events	40,000.00	21,087.84	102,750.00	62,750.00	Transfer between accounts
99.00001236.0203.0448 - Programmes and Events	60,000.00	460.55	112,935.00	52,935.00	Transfer between accounts
99.00001248.0118.0448 - Programmes and Events	20,000.00	-	-	(20,000.00)	Transfer between accounts
99.00001251.0204.0448 - Programmes and Events	60,000.00	10,000.00	50,000.00	(10,000.00)	Transfer between accounts
99.00001253.0118.0448 - Programmes and Events	40,000.00	212.73	30,000.00	(10,000.00)	Transfer between accounts

99.00001301.0204.0448 - Programmes and Events	30,000.00	-	8,394.00	(21,606.00)	Transfer between accounts
99.00001302.0204.0448 - Programmes and Events	30,000.00	1,803.98	5,870.00	(24,130.00)	Transfer between accounts
99.00001303.0204.0448 - Programmes and Events	40,000.00	(11,275.00)	10,000.00	(30,000.00)	Transfer between accounts
99.00001858.0205.0448 - Programmes and Events	60,000.00	46,142.82	80,000.00	20,000.00	Transfer between accounts
99.00001930.0204.0448 - Programmes and Events	30,000.00	-	10,000.00	(20,000.00)	Transfer between accounts
99.00001579.0101.0300 - Salaries	1,422,711.00	732,602.73	1,433,757.00	11,046.00	Align with EBA increase
01130 - Policy and Place Services Total	2,015,122.00	877,966.82	1,993,414.00	(21,708.00)	
01140 - Ranger Services/Administration					
99.00001583.0100.0434 - CCTV Maintenance	90,000.00	38,606.64	70,000.00	(20,000.00)	Transfer between accounts
99.00001583.0100.0506 - Furniture & Equipment Purchased	110,000.00	54,951.69	140,000.00	30,000.00	Transfer between accounts
99.00001583.0101.0300 - Salaries	2,578,642.00	1,324,011.55	2,598,663.00	20,021.00	Align with EBA increase
99.00001583.0101.0317 - Workers Compensation	32,727.00	19,089.00	43,592.00	10,865.00	Adjustments based on actuals
99.00001583.0106.0409 - Postage and Courier	30,000.00	42,169.70	45,000.00	15,000.00	Adjustments based on actuals
01140 - Ranger Services/Administration Total	2,882,369.00	1,483,447.13	2,923,255.00	40,886.00	
01150 - Local Laws and Abandoned Vehicles					
01150.0110.0115 - Work Zones Licences and Permits	(80,000.00)	(66,476.05)	(90,000.00)	(10,000.00)	Higher in line with increased revenue
99.00001589.0100.0421 - Towing expenses	30,000.00	1,569.00	15,000.00	(15,000.00)	Higher in line with increased revenue
01150 - Local Laws and Abandoned Vehicles Total	(50,000.00)	(64,907.05)	(75,000.00)	(25,000.00)	
01160 - Infringement and Inspectorial Control					
99.00001508.0001.0075 - Infringements Fines & Penalties	(3,750,000.00)	(2,477,293.75)	(3,900,000.00)	(150,000.00)	Higher in line with increased revenue
99.00001593.0100.0455 - Fine Lodgement Fees	300,000.00	160,320.00	280,000.00	(20,000.00)	Higher in line with increased revenue
01160 - Infringement and Inspectorial Control Total	(3,447,000.00)	(2,316,973.75)	(3,619,000.00)	(172,000.00)	
01165 - Car Parks and Kerbside Parking					
99.00001129.0001.0081 - Parking Ticket Machine Revenue	(152,440.00)	(108,557.78)	(170,000.00)	(17,560.00)	Higher in line with increased revenue
99.00001131.0001.0081 - Parking Ticket Machine Revenue	(247,200.00)	(154,038.36)	(260,000.00)	(12,800.00)	Higher in line with increased revenue
99.00001132.0001.0081 - Parking Ticket Machine Revenue	(100,000.00)	(80,761.46)	(110,000.00)	(10,000.00)	Higher in line with increased revenue
99.00001139.0001.0081 - Parking Ticket Machine Revenue	(164,800.00)	(112,929.10)	(180,000.00)	(15,200.00)	Higher in line with increased revenue
99.00001141.0001.0081 - Parking Ticket Machine Revenue	(135,853.00)	(106,609.55)	(160,000.00)	(24,147.00)	Higher in line with increased revenue
99.00001145.0001.0081 - Parking Ticket Machine Revenue	(390,000.00)	(253,407.40)	(400,000.00)	(10,000.00)	Higher in line with increased revenue
99.00001146.0001.0081 - Parking Ticket Machine Revenue	(329,600.00)	(250,360.76)	(340,000.00)	(10,400.00)	Higher in line with increased revenue
99.00001147.0001.0081 - Parking Ticket Machine Revenue	(30,000.00)	(25,188.72)	(40,000.00)	(10,000.00)	Higher in line with increased revenue
99.00001150.0001.0081 - Parking Ticket Machine Revenue	(150,000.00)	(107,312.86)	(160,000.00)	(10,000.00)	Higher in line with increased revenue
99.00001156.0001.0081 - Parking Ticket Machine Revenue	(340,000.00)	(228,907.52)	(360,000.00)	(20,000.00)	Higher in line with increased revenue
99.00001713.0001.0081 - Parking Ticket Machine Revenue	(1,250,000.00)	(791,417.54)	(1,350,000.00)	(100,000.00)	Higher in line with increased revenue
99.00001714.0001.0081 - Parking Ticket Machine Revenue	(930,000.00)	(601,171.44)	(980,000.00)	(50,000.00)	Higher in line with increased revenue
99.00001715.0001.0081 - Parking Ticket Machine Revenue	(82,815.00)	(103,134.18)	(120,000.00)	(37,185.00)	Higher in line with increased revenue
99.00001715.0001.0084 - Commercial Parking Permit	(6,125.00)	(69,545.46)	(69,545.00)	(63,420.00)	Higher in line with increased revenue
99.00001728.0001.0065 - Usage Fees / Charges	(63,000.00)	-	-	63,000.00	Once off FIFA event prior year- but not required
01165 - Car Parks and Kerbside Parking Total	(4,616,183.00)	(3,112,602.81)	(4,960,545.00)	(344,362.00)	
01170 - Engineering Design Services					
99.00001596.0106.0409 - Postage and Courier	2,921.00	13,903.04	13,896.00	10,975.00	Adjustments based on actuals
99.00001596.0107.0400 - Consultants	152,736.00	62,465.27	102,736.00	(50,000.00)	Transfer between accounts
99.00001597.0107.0430 - Professional Services	-	8,600.00	50,000.00	50,000.00	Transfer between accounts
01170 - Engineering Design Services Total	1,172,941.00	595,248.69	1,162,206.00	(10,735.00)	
01175 - City Buildings					
99.00001603.0107.0400 - Consultants	125,000.00	(10,748.15)	100,000.00	(25,000.00)	Adjustments based on actuals
01175 - City Buildings Total	843,826.00	426,533.68	821,715.00	(22,111.00)	
01185 - Parks and Environmental Services					
99.00000919.0702.0515 - Contractors	135,000.00	56,198.77	90,000.00	(45,000.00)	Transfer between accounts & adjustments based on actuals
99.00000919.0706.0515 - Contractors	23,000.00	31,919.15	35,000.00	12,000.00	Transfer between accounts & adjustments based on actuals
99.00000931.0523.0515 - Contractors	-	17,889.23	16,000.00	16,000.00	Transfer between accounts & adjustments based on actuals
99.00000921.0702.0515 - Contractors	20,000.00	40,290.21	37,500.00	17,500.00	Transfer between accounts & adjustments based on actuals
99.00000925.0702.0515 - Contractors	40,000.00	60,488.06	95,000.00	55,000.00	Adjustments based on actuals
99.00000928.0702.0515 - Contractors	200,000.00	158,683.83	220,000.00	20,000.00	Adjustments based on actuals
99.00000933.0702.0515 - Contractors	41,000.00	44,249.51	60,500.00	19,500.00	Adjustments based on actuals
99.00000930.0523.0515 - Contractors	2,100.00	12,523.19	12,100.00	10,000.00	Adjustments based on actuals
99.00000930.0702.0515 - Contractors	30,000.00	51,062.59	60,500.00	30,500.00	Transfer between accounts & adjustments based on actuals
99.00000932.0702.0515 - Contractors	20,000.00	10,337.81	10,000.00	(10,000.00)	Transfer between accounts & adjustments based on actuals
99.00000919.0707.0500 - Materials Purchased	13,000.00	3,905.96	3,000.00	(10,000.00)	Transfer between accounts & adjustments based on actuals
99.00000934.0702.0515 - Contractors	55,000.00	28,022.23	45,000.00	(10,000.00)	Transfer between accounts & adjustments based on actuals
99.00000936.0706.0515 - Contractors	200.00	12,075.75	13,200.00	13,000.00	Adjustments based on actuals
99.00000936.0702.0515 - Contractors	23,000.00	32,875.32	43,000.00	20,000.00	Transfer between accounts & adjustments based on actuals
99.00000940.0702.0515 - Contractors	70,000.00	37,351.85	50,000.00	(20,000.00)	Transfer between accounts & adjustments based on actuals
99.00000959.0701.0515 - Contractors	70,000.00	114,638.57	122,386.00	52,386.00	Adjustments based on actuals
99.00000961.0702.0515 - Contractors	70,000.00	11,060.62	15,000.00	(55,000.00)	Transfer between accounts & adjustments based on actuals
99.00000963.0708.0515 - Contractors	47,000.00	10,380.77	97,000.00	50,000.00	Transfer between accounts & adjustments based on actuals
99.00000929.0702.0515 - Contractors	40,000.00	35,604.31	50,000.00	10,000.00	Transfer between accounts & adjustments based on actuals
99.00000965.0702.0515 - Contractors	10,000.00	-	-	(10,000.00)	Transfer between accounts & adjustments based on actuals
99.00000974.0706.0515 - Contractors	60,000.00	48,733.90	100,000.00	40,000.00	Adjustments based on actuals
99.00000975.0706.0515 - Contractors	13,000.00	-	24,000.00	11,000.00	Adjustments based on actuals
99.00001255.0715.0448 - Programmes and Events	31,500.00	1,263.27	11,500.00	(20,000.00)	Transfer between accounts & adjustments based on actuals
99.00001257.0715.0448 - Programmes and Events	50,000.00	27,071.09	75,000.00	25,000.00	Transfer between accounts & adjustments based on actuals
99.00000975.0702.0515 - Contractors	120,000.00	45,166.85	60,000.00	(60,000.00)	Transfer between accounts & adjustments based on actuals
99.00003702.0610.0515 - Contractors	40,000.00	66,292.92	101,500.00	61,500.00	Transfer between accounts & adjustments based on actuals
01185 - Parks and Environmental Services Total	1,467,700.00	1,086,215.63	1,619,586.00	151,886.00	
01195 - Works Depot					
99.00001615.0108.0441 - Other Expenses	22,000.00	9,824.27	69,000.00	47,000.00	Adjustments based on actuals
01195 - Works Depot Total	187,717.00	66,847.75	239,703.00	51,986.00	
01215 - Public Works					
99.00000980.0606.0515 - Contractors	80,340.00	60,225.22	70,340.00	(10,000.00)	Adjustments based on actuals
99.00000981.0600.0515 - Contractors	407,120.00	37,116.90	329,114.00	(78,006.00)	Adjustments based on actuals
99.00000982.0612.0515 - Contractors	32,960.00	7,240.03	22,960.00	(10,000.00)	Adjustments based on actuals
99.00000983.0614.0515 - Contractors	181,280.00	54,064.62	100,000.00	(81,280.00)	Adjustments based on actuals
99.00000989.0610.0515 - Contractors	96,408.00	58,170.88	86,408.00	(10,000.00)	Adjustments based on actuals
99.00001882.0903.0515 - Contractors	36,400.00	-	(36,400.00)	(72,800.00)	Adjustments based on actuals
99.00003744.0606.0515 - Contractors	-	113,126.50	113,127.00	113,127.00	Adjustments based on actuals
01215 - Public Works Total	883,771.00	357,621.18	729,235.00	(154,536.00)	
01230 - Public Halls					
99.00000858.0500.0515 - Contractors	41,200.00	25,088.35	76,200.00	35,000.00	Additional cleaning due to increased usage
01230 - Public Halls Total	117,930.00	51,364.00	167,930.00	50,000.00	
01245 - Reserves Pavilions and Facilities					
99.00000891.0500.0515 - Contractors	-	6,205.91	10,000.00	10,000.00	Additional cleaning due to increased usage
99.00000895.0500.0515 - Contractors	113,300.00	27,631.45	100,000.00	(13,300.00)	Adjustments based on actuals
99.00000895.0524.0515 - Contractors	7,126.00	11,424.46	22,126.00	15,000.00	Additional cleaning due to increased usage
99.00000900.0524.0515 - Contractors	30,900.00	3,351.99	20,000.00	(10,900.00)	Adjustments based on actuals
99.00000907.0500.0515 - Contractors	-	3,441.32	10,000.00	10,000.00	Additional cleaning due to increased usage
99.00000911.0524.0515 - Contractors	1,612.00	7,523.00	13,612.00	12,000.00	Additional cleaning due to increased usage
01245 - Reserves Pavilions and Facilities Total	389,152.00	158,412.26	433,507.00	44,355.00	
01255 - Road Reserves					
99.00000976.0702.0515 - Contractors	40,000.00	17,545.57	30,000.00	(10,000.00)	Adjustments based on actuals
01255 - Road Reserves Total	42,100.00	18,107.08	31,100.00	(11,000.00)	

01265 - Operational Buildings					
99.00000834.0500.0515 - Contractors	137,565.00	30,218.15	100,000.00	(37,565.00)	Adjustments based on actuals
99.00000834.0524.0515 - Contractors	144,200.00	128,007.61	244,000.00	99,800.00	Adjustments based on actuals
99.00000834.0702.0515 - Contractors	90,000.00	-	80,000.00	(10,000.00)	Adjustments based on actuals
99.00000837.0524.0515 - Contractors	164,800.00	15,115.75	100,000.00	(64,800.00)	Adjustments based on actuals
99.00000838.0500.0515 - Contractors	79,712.00	32,002.74	40,000.00	(39,712.00)	Adjustments based on actuals
99.00000839.0524.0515 - Contractors	18,005.00	3,443.94	36,005.00	18,000.00	Adjustments based on actuals
99.00000870.0524.0515 - Contractors	61,800.00	19,752.55	40,000.00	(21,800.00)	Adjustments based on actuals
99.00003861.0001.0040 - Rental / Lease Properties Income	-	(48,000.00)	(48,000.00)	(48,000.00)	Adjustments based on actuals
01265 - Operational Buildings Total	758,420.00	193,785.48	641,865.00	(116,555.00)	
01270 - Depot Buildings					
99.00003870.0524.0515 - Contractors	-	-	10,500.00	10,500.00	Based on maintenance works to be carried out at Depot building
01270 - Depot Buildings Total	-	-	15,601.00	15,601.00	
01300 - Major Projects					
99.00003859.0100.0411 - Operating Initiatives	100,000.00	41,942.20	233,520.00	133,520.00	Additional requirements due to unsolicited bid in major projects and consultant costs for car park redevelopment
99.00003859.0107.0612 - Legal Fees	-	-	65,000.00	65,000.00	Transfer from Governance
99.00003862.0100.0411 - Operating Initiatives	125,000.00	44,100.00	142,000.00	17,000.00	Additional works at Depot - Western Power project
01300 - Major Projects Total	225,000.00	86,042.20	440,520.00	215,520.00	
Grand Total	16,770,848.00	6,304,068.09	15,960,195.00	(810,653.00)	