7.1 PRELIMINARY FINANCIAL STATEMENTS AS AT 30 JUNE 2025

Attachments: **1. Preliminary Financial Statements as at 30 June 2025**

RECOMMENDATION:

That Council RECEIVES the Financial Statements for the month ended 30 June 2025 as shown in Attachment 1.

PURPOSE OF REPORT:

To present the statement of financial activity for the period ended 30 June 2025.

DELEGATION:

Regulation 34 (4) of the Local Government (Financial Management) Regulations 1996 requires the local government to prepare a statement of financial activity each month, which is to be presented to Council within 2 months after the end of the relevant month.

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 ended **30 June 2025**:

Note	Description	Page
1.	Statement of Financial Activity by Nature or Type Report	1
2.	Net Current Funding Position	2
3.	Statement of Financial Position	3
4.	Summary of Income and Expenditure by Service Areas	4-6
5.	Capital Expenditure including Funding graph and Capital Works Schedule	7-12
6.	Cash Backed Reserves	13
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8.	Beatty Park Leisure Centre Financial Activity	15

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 2024/2025 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 at 30 June 2025 have been detailed in the variance comments report in **Attachment 1**.

Revenue by Nature or Type (on page 1) is tracking higher than the YTD budgeted revenue by $2,653,735 (3.3%). The following items materially contributed to this position:

- A favourable variance of $1,730,152 in Fees and Charges mainly due to:
  - $510,396 favourable car parking and infringement revenue,
  - $421,114 favourable Beatty Park admission, enrolment fee, membership and hire fee income,
  - $263,866 favourable statutory planning application fees due to an increase in applications received,
  - $214,629 favourable City Buildings rental and lease income,
  - $137,120 favourable Waste Management fees, and;
  - $96,284 favourable Loftus Community Centre hire fees income,
- A favourable variance of $932,099 in Other Revenue mainly due to:
  - $343,774 higher reimbursements for Catalina Regional Council,
  - $270,112 reimbursements for Perth Inner City Group,
  - $168,932 insurance claims recoups mainly due to the repair of windows at the Admin building,
  - $91,265 higher variable outgoing recoups.
- A favourable variance in Interest earnings of $334,521 mostly due to higher cash balances.
- An unfavourable variance of $159,348 in Operating Grants, Subsidies and Contributions, comprising:
  - A $577,009 subsidy for the Housing Study was not received by 30 June 2025 and has been carried forward, partially offset by higher grants received:
  - $262,390 Financial Assistance Grant,
  - $54,973 WALGA's Urban Greening Program for Parks, and
  - $25,990 Main Roads Direct Grants for public works.
- An unfavourable variance in Profit on Disposal of Asset of $96,402 due to the timing of vehicle and truck disposals.
- An unfavourable variance of $87,289 in rates mainly due to lower interim rates.

Expenditure by Nature or Type (on page 1) is favourable, attributed by an under-spend of $49,395 (-0.1%). Expenditure balances are expected to change after all annual accounting adjustments have been finalised. The following items materially contributed to this position:

- A favourable variance of $898,979 in Materials and Contracts was primarily driven by lower-than-expected expenditure in several areas, including:
  - $580,028 favourable Waste Services,
  - $539,233 favourable Housing Study Program consultancy costs, and:
  - $250,362 favourable Major Projects consulting costs,
  - $63,964 favourable Ranger Services contractor costs - partially offset by:
  - $586,976 unfavourable Park contractor costs,
  - $198,223 in Works and Operations contractor costs,
  - $196,264 in Engineering Design consultants,
  - $107,316 in Beatty Park maintenance expenses.
- $314,299 favourable employee costs due to lower workers compensation claims and vacant positions.
- $527,631 unfavourable depreciation expense due to higher asset values.
- An unfavourable variance of $62,734 in utility costs is primarily driven by higher electricity usage and prices at Beatty Park and at various City Buildings.

Surplus Position

The June 2025 preliminary closing surplus is mainly due to capital carry forwards, higher operating revenue due to higher fees and charges and a higher brought forward Financial Assistance Grant payment, and lower operational expenditure.

An adjustment will be required at Mid-Year Budget Review 2025/26 to reduce the budgeted grant revenue in lieu of the higher brought forward payment and account for capital carry forward amounts.

The preliminary closing surplus is subject to change after the completion of additional end of year adjustments and the OAG Financial Audit for 2024/25. It is anticipated the closing surplus will reduce after all annual accounting adjustments have been finalised.

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 and restricted assets.

3. Statement of Financial Position (Note 3 Page 3)

   This statement of financial position shows the new current position and the total equity of the City.

4. Summary of Income and Expenditure by Service Areas (Note 4 Page 4-6)

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

5. Capital Expenditure and Funding Summary (Note 5 Page 7-12)

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

6. Cash Backed Reserves (Note 6 Page 13)

   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 June 2025 is $29,930,153.

7. Receivables**:** Rating Information (Note 7 Page 14)

   The notices for rates and charges levied for 2024/25 were issued on 25 July 2024. *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	30 August 2024
Second Instalment	1 November 2024
Third Instalment	3 January 2025
Fourth Instalment	7 March 2025

   The outstanding rates debtors balance at 30 June 2025 was $1,440,722. The outstanding rates percentage at 30 June 2025 was 1.53% compared to 2.13% for the same period last year.

8. Receivables: Other Debtors (Note 7 Page 14)

   Total trade and other receivables at 30 June 2025 were $5,335,981. Below is a summary of the significant items with an outstanding balance over 90 days:

   - $2,536,093 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.

   - $139,485 relates to cash-in-lieu 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.

9. Beatty Park Leisure Centre – Financial Activity report (Note 8 Page 15)

As at 30 June 2025, the Centre reported a net operating deficit of $667,420 against the year-to-date budgeted deficit of $454,972.

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 JUNE 2025

CITY OF VINCENT

	Note	Revised Budget 2024/25	YTD Budget 30/06/2025	YTD Actual 30/06/2025	YTD Variance	YTD Variance
		$	$	$	$	%
Opening Funding Surplus(Deficit)		**6,962,305**	**6,962,305**	**6,962,305**	**0**	**0.0%**
Revenue from operating activities						
Rates		44,242,032	44,242,032	44,154,743	(87,289)	-0.2%
Operating Grants, Subsidies and Contributions		1,620,724	1,620,724	1,461,376	(159,348)	-9.8%
Fees and Charges		25,508,840	25,508,840	27,238,992	1,730,152	6.8%
Interest Earnings		2,617,700	2,617,700	2,952,221	334,521	12.8%
Other Revenue		1,337,125	1,337,125	2,269,224	932,099	69.7%
Profit on Disposal of Assets		6,234,987	6,234,987	6,138,585	(96,402)	-1.5%
		81,561,408	81,561,408	84,215,143	2,653,735	3.3%
Expenditure from operating activities						
Employee Costs		(33,914,360)	(33,914,360)	(33,600,061)	314,299	-0.9%
Materials and Contracts		(25,460,634)	(25,460,634)	(24,561,655)	898,979	-3.5%
Utility Charges		(2,009,836)	(2,009,836)	(2,072,570)	(62,734)	3.1%
Depreciation on Non-Current Assets		(13,961,448)	(13,961,448)	(14,489,079)	(527,631)	3.8%
Interest Expenses		(395,811)	(395,811)	(413,184)	(17,373)	4.4%
Insurance Expenses		(725,468)	(725,468)	(725,468)	0	0.0%
Other Expenditure		(952,125)	(952,125)	(1,509,137)	(557,012)	58.5%
Loss on Disposal of Assets		(4,204)	(4,204)	(3,337)	867	-20.6%
		(77,423,886)	(77,423,886)	(77,374,491)	49,395	-0.1%
Operating activities excluded from budget						
Add Deferred Rates Adjustment		0	0	(178,853)	(178,853)	0.0%
Add Back Depreciation		13,961,448	13,961,448	14,489,079	527,631	3.8%
Adjust (Profit)Loss on Asset Disposal		(6,230,783)	(6,230,783)	(6,135,248)	95,535	-1.5%
		7,730,665	7,730,665	8,174,978	444,313	5.7%
Amount attributable to operating activities		**11,868,187**	**11,868,187**	**15,015,630**	**3,147,443**	**26.5%**
Investing Activities						
Non-operating Grants, Subsidies and Contributions		9,139,882	9,139,882	10,812,596	1,672,714	18.3%
Purchase Property, Plant and Equipment	5	(10,437,556)	(10,437,556)	(10,910,026)	(472,470)	4.5%
Purchase Infrastructure Assets	5	(15,497,011)	(15,497,011)	(12,326,530)	3,170,481	-20.5%
Proceeds from Joint Venture Operations		5,833,333	5,833,333	5,833,333	0	0.0%
Proceeds from Disposal of Assets		479,293	479,293	352,361	(126,932)	-26.5%
Amount attributable to investing activities		**(10,482,061)**	**(10,482,061)**	**(6,238,266)**	**4,243,795**	**-40.5%**
Financing Activities						
Principal elements of finance lease payments		(264,318)	(264,318)	(273,344)	(9,026)	3.4%
Repayment of Loans		(1,961,142)	(1,961,142)	(1,951,651)	9,491	-0.5%
Transfer to Reserves	6	(10,457,927)	(10,457,927)	(10,456,170)	1,757	0.0%
Transfer from Reserves	6	4,334,956	4,334,956	3,404,844	(930,112)	-21.5%
Amount attributable to financing activities		**(8,348,431)**	**(8,348,431)**	**(9,276,321)**	**(927,890)**	**11.1%**
Closing Funding Surplus(Deficit)		**0**	**(0)**	**6,463,348**	**6,463,349**	

CITY OF VINCENT

CITY OF VINCENT
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
NOTE 2 - NET CURRENT FUNDING POSITION
FOR THE PERIOD ENDED 30 JUNE 2025

	Note	YTD Actual	PY Actual
		30/06/2025	30/06/2024
		$	$
Current Assets			
Cash Unrestricted		11,769,106	15,812,924
Cash Restricted		29,930,153	22,864,438
Receivables - Rates	7	1,440,722	1,345,454
Receivables - Other	7	5,335,981	3,999,440
Inventories		1,175,025	1,402,537
		49,650,987	45,424,793
Less: Current Liabilities			
Payables		(8,455,115)	(11,489,328)
Provisions - employee		(6,054,078)	(5,388,014)
		(14,509,194)	(16,877,342)
Unadjusted Net Current Assets		**35,141,794**	**28,547,451**
Adjustments and exclusions permitted by FM Reg 32			
Less: Reserves - restricted cash	6	(29,930,153)	(22,864,438)
Less: Land held for sale		(862,571)	(1,143,517)
Add: Current portion of long term borrowings		1,488,799	1,498,010
Add: Provision for Doubtful Debts reclassified from non-nurrent asset		322,479	0
Add: Infringement Debtors transferred to non current asset		0	1,625,260
Add: Current portion of long term finance lease liabilities		303,002	264,318
		(28,678,445)	(20,620,367)
Adjusted Net Current Assets		**6,463,348**	**7,927,084**

CITY OF VINCENT

CITY OF VINCENT
NOTE 3 - STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 JUNE 2025

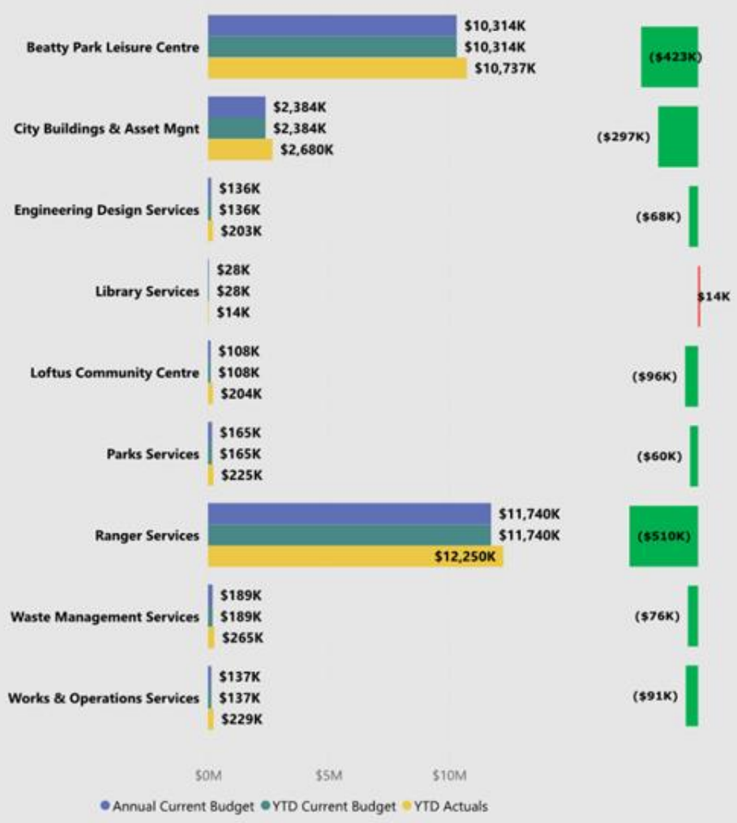
	Note	YTD Actual 30/06/2025 $	PY Actual 30/06/2024 $
Current Assets			
Cash Unrestricted		11,769,106	15,812,924
Cash Restricted		29,930,153	22,864,438
Receivables - Rates	7	1,440,722	1,345,454
Receivables - Other	7	5,335,981	3,999,440
Inventories		1,175,025	1,402,537
Total Current Assets		49,650,987	45,424,793
Non-Current Assets			
Receivables - Rates		178,853	208,654
Receivables - Other		39,810	1,364,454
Inventories		161,414	41,986
Investment in associate		16,862,522	14,962,895
Property, plant and equipment		254,280,865	250,657,162
Infrastructure		154,986,315	149,308,446
Right of use assets		540,211	644,136
Intangible assets		45,796	145
Total Non-Current Assets		427,095,786	417,187,878
Total Assets		**476,746,774**	**462,612,671**
Current Liabilities			
Payables		(8,455,115)	(11,489,328)
Provisions - employee		(6,054,078)	(5,388,014)
Total Current Liabilities		(14,509,192)	(16,877,342)
Non-Current Liabilities			
Borrowings		(6,965,963)	(9,100,796)
Employee related provisions		(571,701)	(541,428)
Total Non-Current Liabilities		(7,537,664)	(9,642,224)
Total Liabilities		**(22,046,856)**	**(26,519,566)**
Net Assets		**454,699,918**	**436,093,105**
Equity			
Retained Surplus		(123,926,659)	(112,470,462)
Reserve Accounts		(29,930,153)	(22,864,438)
Revaluation Surplus		(300,843,106)	(300,758,205)
Total Equity		**(454,699,918)**	**(436,093,105)**

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
INFRASTRUCTURE AND ENVIRONMENT DIRECTORATE
AS AT 30 JUNE 2025

CITY OF VINCENT

ANNUAL PRELIMINARY INCOME BUDGET VS ACTUAL	ANNUAL PRELIMINARY EXPENDITURE BUDGET VS ACTUAL
($1.6M)	$0.3M

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



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

Beatty Park Leisure Centre
$423K favourable income mostly due to membership fees.
$576k unfavourable expenditure mostly due to higher employee related costs of $219k, materials and contracts $107k, utilities $101k, depreciation $91k and other expenditure of $62k.

City Buildings & Asset Management
$297k favourable income mostly due to higher fees and charges $215k and reimbursements of $71k.
$222k unfavourable expenditure mostly due to higher depreciation expense of $177k and utilities cost of $30k.

Engineering Design Services
$68k favourable income mainly due to income received from truck lease to City of Fremantle $63k.
$169k unfavourable expenditure mainly due to higher professional services $125k, general operations $72k, employee related costs of $61k. These are offset by favourable expenditure of $89k in utilities.

Library Services
$52k favourable expenditure mainly due to a timing variance in employee related expenditure $41k.

Loftus Community Centre
$96k favourable income due higher fees and charges.

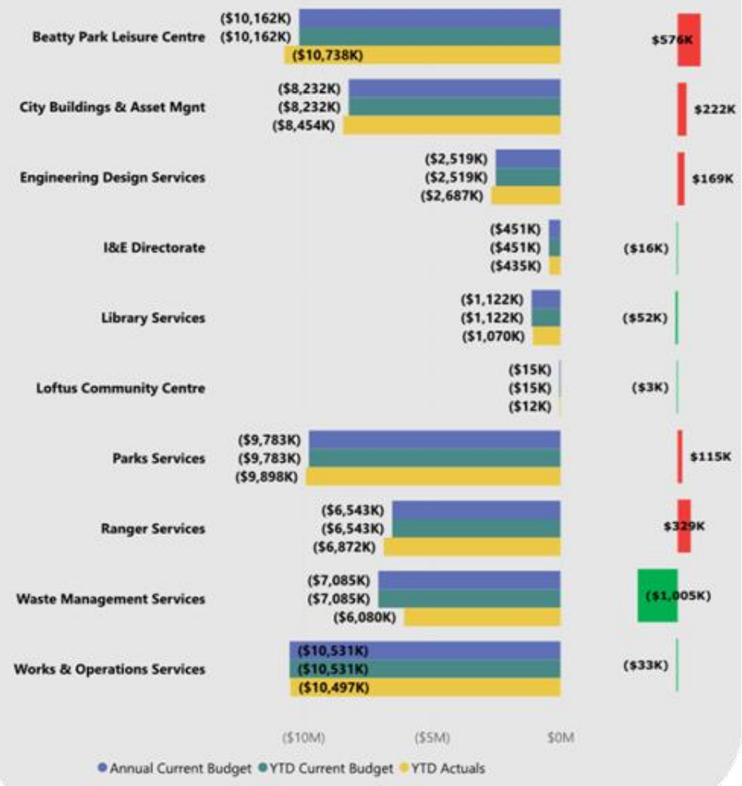
Parks Services
$60k favourable income of $55k in grants and subsidies.
$115k unfavourable expenditure mainly due to higher materials and contracts $586k and depreciation $52k, this is partially offset by a favourable variance in employee costs of $545k.

Ranger Services
$510 favourable income mainly due to higher fees & charges.
$329k unfavourable expenditure mainly due to higher equipment maintenance fees $165k, employee related costs of $104k, FER lodgment fees $87k and title search $37k.

Waste Management Services
$76k favourable income mainly due to higher rebate received for Micro business waste and recycling.
$1.05m favourable expenditure primarily due to savings in waste processing and disposal costs of $580k and employee related costs of $444k.

Works & Operations Services
$91k favourable income mostly due to higher fees and charges of $42k, grants and contributions of $44k.
$33k favourable expenditure mostly due to favourable employee related costs $443k, this is partially offset by unfavourable depreciation expense of $216k due to higher asset values and materials and contracts of $198k.

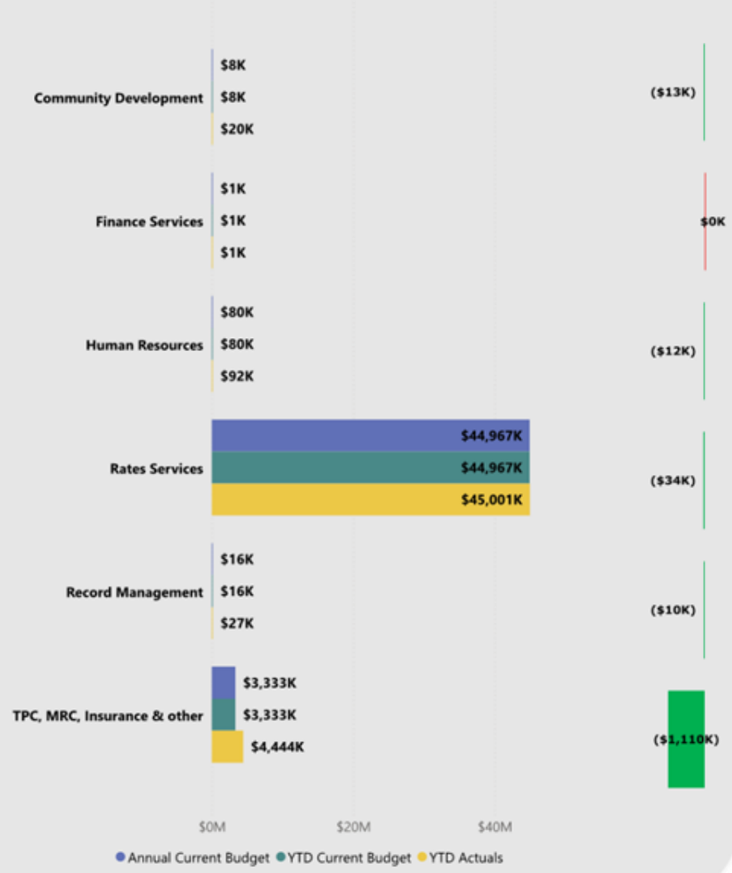
EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
COMMUNITY & BUSINESS SERVICES DIRECTORATE
OFFICE OF THE CEO
AS AT 30 JUNE 2025

CITY OF VINCENT

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



ANNUAL PRELIMINARY INCOME BUDGET VS ACTUAL	ANNUAL PRELIMINARY EXPENDITURE BUDGET VS ACTUAL
($1.1M)	($0.5M)

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

Community Development
$65k favourable expenditure mainly due to savings in employee related costs from vacant positions of $31k, other expenditure $19k and materials and contracts $14k.

Customer Relations
$55k unfavourable expenditure mainly due to higher employee related cost of $55k.

Finance Services
$141k favourable expenditure mainly due to lower provision for doubtful debts $145k and employee related costs $21k. This is partially offset by an unfavourable variance in materials and contracts $26k.

Human Resources
$145k favourable expenditure mainly due to savings of $90k in employee related costs and $59k in materials and contracts.

Information Communication
$94k unfavourable expenditure mainly due to $59k in materials and contracts and $33k in employee related costs.

Marketing and Communications
$87k favourable expenditure mainly due to savings of $81k in materials and contracts and $32k in other expenditure. This is partially offset by $26k unfavourable employee related costs.

Rates Services
$34k favourable income mainly due to higher fees and charges of $58k, interest earnings of $45k which is partially offset by lower rates $87k.

Record Management
$52k unfavourable expenditure mainly due to employee related costs.

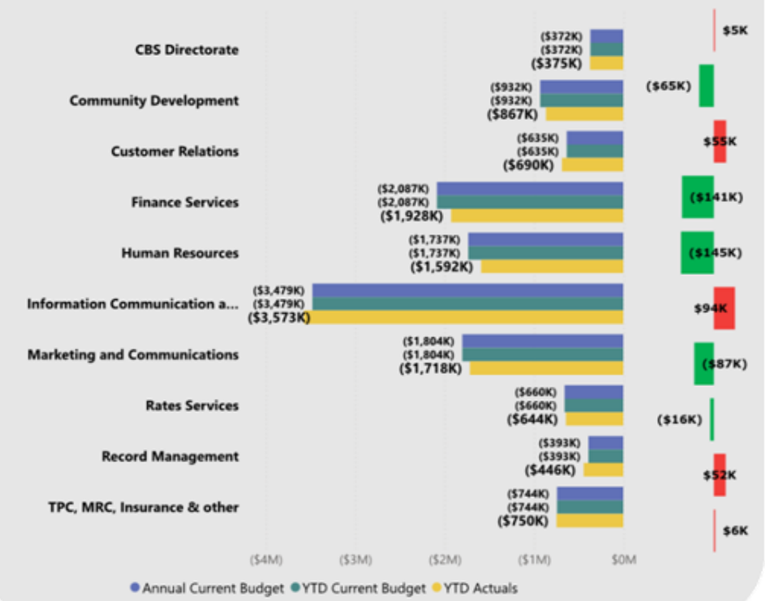
TPC, MRC, Insurance and Other
$1.1m favourable income mostly due to higher interest earnings and reimbursements of $839k and grants and subsidies of $262k.

Members of Council
$46k favourable expenditure mainly due to savings of $19k in employee related cost and $17k in materials and contracts.

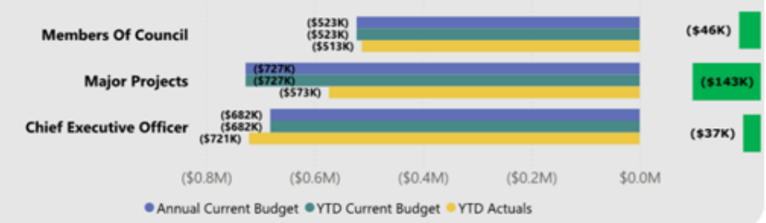
CEO
$37k favourable expenditure mainly due to savings in management initiatives $25k.

Major Projects
$143k favourable expenditure mainly due to savings in consulting costs of $250k which is partially offset by an unfavourable variance in employee costs of $106k.

COMMUNITY AND BUSINESS SERVICES DIRECTORATE
EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



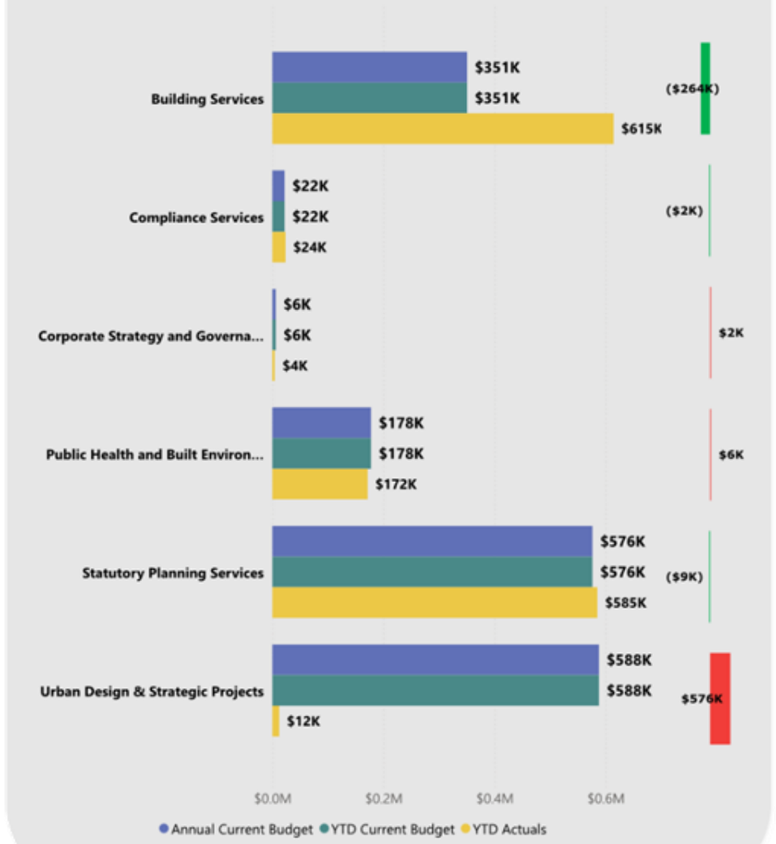
OFFICE OF THE CEO
EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
STRATEGY AND DEVELOPMENT DIRECTORATE
AS AT 30 JUNE 2025

CITY OF VINCENT

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



ANNUAL PRELIMINARY INCOME BUDGET VS ACTUAL

$0.3M

ANNUAL PRELIMINARY EXPENDITURE BUDGET VS ACTUAL

($1.4M)

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

Building Services
$264k favourable income mainly due to higher value applications received.
$230k favourable expenditure mainly due to savings in employee related costs $222k.

Compliance Services
$31k favourable expenditure mainly due to savings in materials and contracts.

Corporate Strategy and Governance
$56k favourable expenditure mainly due to savings in employee related costs of $32k and materials and contracts of $23k.

Public Health and Built Environment
$104k favourable expenditure due to a savings in employee related costs $52k and materials and contracts of $49k.

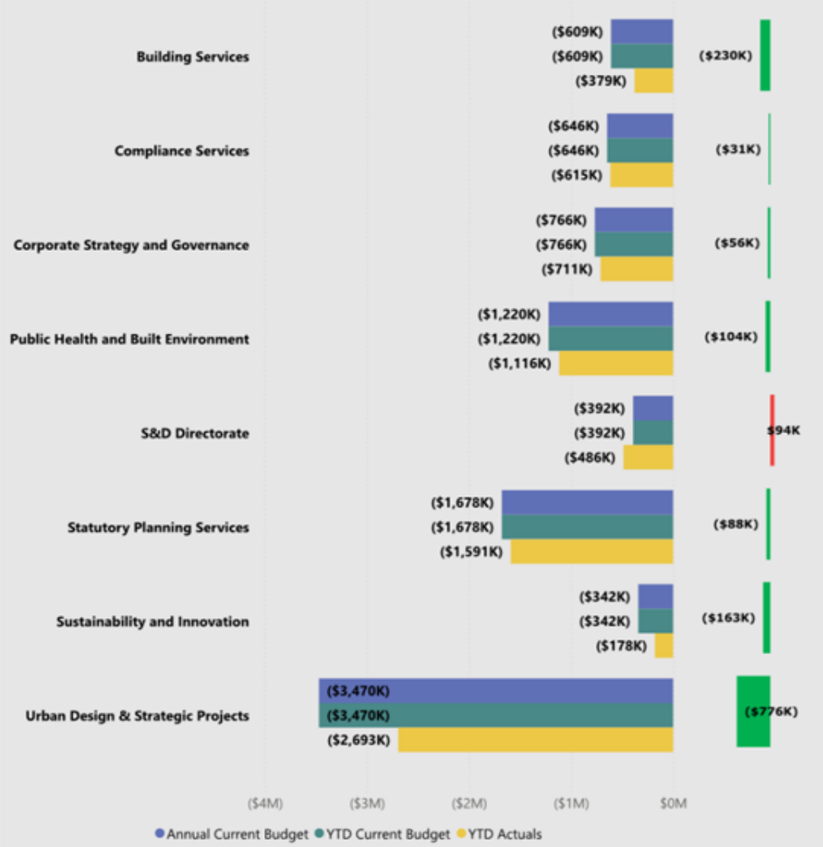
S&D Directorate
$94k unfavourable expenditure mainly due to higher employee related costs $94k.

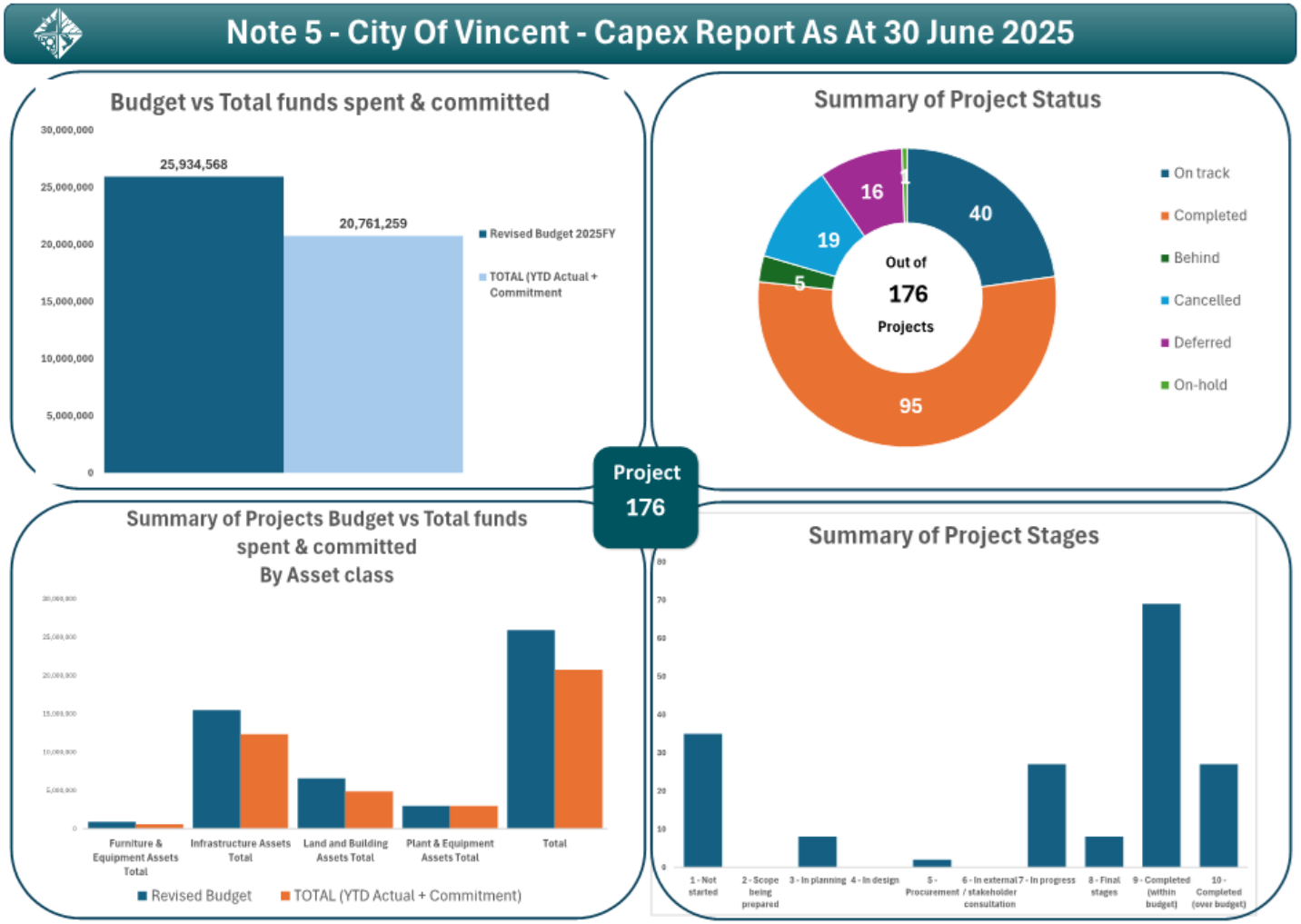
Statutory Planning Services
$88k favourable expenditure mainly due to savings in employee related costs of $78k.

Sustainability and Innovation
$163k favourable expenditure mainly due lower employee related costs of $137k lower materials and contracts of $27k.

Urban Design & Strategic Projects
$576k unfavourable income mainly due to delay in receipt of grants and subsidies, to be received in FY25-26.
$776k favourable expenditure mainly due to savings in materials and contracts $782k relating to the Housing Study consulting.

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




Note 5 - City Of Vincent - Capex Report As At 30 June 2025
Budget vs Total funds spent & committed
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
0
25,934,568
20,761,259
Revised Budget 2025FY
TOTAL (YTD Actual + Commitment
Summary of Project Status
16
40
19
5
Out of
176
Projects
95
On track
Completed
Behind
Cancelled
Deferred
On-hold
Project
176
Summary of Projects Budget vs Total funds spent & committed By Asset class
Furniture & Equipment Assets Total
Infrastructure Assets Total
Land and Building Assets Total
Plant & Equipment Assets Total
Total
Revised Budget
TOTAL (YTD Actual + Commitment)
Summary of Project Stages
1 - Not started
2 - Scope being prepared
3 - In planning
4 - In design
5 - Procurement
6 - In external / stakeholder consultation
7 - In progress
8 - Final stages
9 - Completed (within budget)
10 - Completed (over budget)

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2024/25
AS AT 30 JUNE 2025

WO Name	Revised Budget 2025FY	YTD Budget	YTD Actual	YTD Variance	TOTAL (YTD Actual + Commitment	Status	Stage	Commentary
Land and Building Assets								
Air Conditioning & HVAC Renewal								
Air Conditioning & HVAC Renewal - Admin	483,560	483,560	216,691	266,869	216,691	On track	8 - Final stages	First stage complete. Project will be carried foward to FY26
Air Con & HVAC Renew - Miscellaneous	91,570	91,570	84,437	7,133	84,437	Completed	9 - Completed (within budget)	
Air Con/HVAC Renew - Mt Hawthorn Comm Centre (Leased)	-	-	-	-	-	Deferred	1 - Not started	Project will need to be carried foward to FY26
Leederville Oval - HVAC Renewal - East Perth Function Room	291,000	291,000	255,663	35,337	255,663	Completed	9 - Completed (within budget)	Project completed.
Public Toilet Renewal Program								
Britannia Road Pavilion Toilets - Roof Reseeting	89,910	89,910	89,537	373	89,537	Completed	9 - Completed (within budget)	Project completed
BPLC - Construction of Indoor Changerooms								
BPLC – Construct & Fit Out Indoor Pool Changerooms	732,509	732,509	684,348	48,161	684,348	Completed	9 - Completed (within budget)	Project completed. 12 Month DLP to be paid in November 2025
Litis Stadium changeroom redevelopment								
Infrastructure Works - Litis Stadium	1,831,921	1,831,921	1,621,474	210,447	1,621,474	On track	7 - In progress	Works in progress. Project will be carried foward to FY26
Floreat Athena Clubrooom Refurbishment - Litis Stadium	481,918	481,918	413,554	68,364	413,554	On track	7 - In progress	Works in progress. Project will be carried foward to FY26
Beatty Park Leisure Centre - Facilities Infrastruc								
BPLC - Facilities Infrastructure Renewal	210,000	210,000	210,706	(706)	210,706	Completed	9 - Completed (within budget)	Project completed
BPLC - Pool Tiling Works	9,063	9,063	6,848	2,215	6,848	Completed	9 - Completed (within budget)	Project completed, savings
BPLC - Eastern Side Grandstand - Water Ingress	859	859	1,423	(564)	1,423	Deferred	1 - Not started	Project will need to be carried foward to FY26
BPLC - Repair and Maintain Heritage Grandstand	954,277	954,277	-	954,277	-	Behind	5 - Procurement	In procurement. Project will be carried foward to FY26
Miscellaneous Asset Renewal (City Buildings)								
Misc Asset Renewal - City buildings	80,403	80,403	93,155	(12,752)	93,155	Completed	10 - Completed (over budget)	Works completed
Loftus - Gymnastics WA - Renew Fans and Ventilation	100,000	100,000	100,000	-	100,000	Completed	9 - Completed (within budget)	Project completed
Forrest Park Croquet - Kitchen Renewal	-	-	-	-	-	Deferred	1 - Not started	Project will need to be carried foward to FY26
City Buildings Painting Renewal	-	-	-	-	-	Cancelled	1 - Not started	No longer required
Land and Building Asset Renewal Projects								
DLGSC - Lighting Renewal	243,302	243,302	160,408	82,894	160,408	Completed	9 - Completed (within budget)	Project completed, savings
Lease Property Non Scheduled Renewal	93,100	93,100	82,245	10,855	82,245	Completed	9 - Completed (within budget)	Project completed
Library Renewals - Upgrades to Accessibility	85,000	85,000	74,322	10,678	74,322	On track	8 - Final stages	Practical completion June 2025
Gym roof repairs (Leased Belgravia)	60,000	60,000	50,300	9,700	50,300	Completed	9 - Completed (within budget)	Works completed
Lift Renewal - Administration & Civic Centre	220,000	220,000	210,369	9,631	210,369	Completed	9 - Completed (within budget)	Project completed
Leederville Oval - Misc Buildings Renewal	12,436	12,436	12,436	(0)	12,436	Completed	9 - Completed (within budget)	
Administration Centre Stage 1 - Accessibility (2024)								
Stage 2 - Customer Service and Foyer Renewal (2025)	280,000	280,000	264,527	15,473	264,527	Completed	9 - Completed (within budget)	Project completed
Loftus - Gymnastics WA - Roof Renewal	100,000	100,000	85,510	14,490	85,510	Completed	9 - Completed (within budget)	Project completed
Mt Hawthorn Com Centre - Roof Renewal	-	-	-	-	-	Deferred	1 - Not started	Project will need to be carried foward to FY26
DLGSC - Renew balcony tiling and waterproofing	-	-	-	-	-	Cancelled	1 - Not started	Project compeleted under operational maintenance.
North Perth Bowling Club - conversion of bowling green	106,000	106,000	106,105	(105)	106,105	On track	8 - Final stages	
Water and Energy Efficiency Initiatives								
Water and Energy Efficiency Initiatives	10,000	10,000	8,640	1,360	8,640	Completed	9 - Completed (within budget)	Project completed, savings
Litis Stadium								
Litis Stadium Floodlights	10,000	10,000	13,440	(3,440)	13,440	On track	7 - In progress	Works in progress. Project will be carried foward to FY26
Land & Building Assets Total	**6,576,828**	**6,576,828**	**4,846,137**	**1,730,691**	**4,846,137**			
Furniture & Equipment Assets								
Beatty Park Leisure Centre - Furniture & Equipment								
BPLC - Non Fixed Assets Renewal	195,000	195,000	174,523	20,477	174,523	On track	7 - In progress	Works in progress. Project will be carried foward to FY26
BPLC Non-Infrastructure Fixed Asset Renewal	100,000	100,000	68,909	31,091	68,909	On track	7 - In progress	Works in progress. Project will be carried foward to FY26
ICT Renewal Program								
ICT Infrastructure Renewal	150,000	150,000	76,172	73,828	76,172	On track	7 - In progress	Works in progress. Project will be carried foward to FY26
Public Arts Projects								
COVID-19 Artwork relief project	56,750	56,750	23,125	33,625	23,125	Behind	7 - In progress	To investigate alternate sites for William Street installation

Miscellaneous Asset Renewal (City Buildings)								
Furniture and Equipment Renewal - (Admin, Library and Depot)	40,000	40,000	35,590	4,410	35,590	On track	7 - In progress	Furniture renewal in progress. Project will be carried foward to FY26
Parking Machines Asset Replacement Program								
Parking Infrastructure Renewal Program	226,012	226,012	180,385	45,627	180,385	Completed	9 - Completed (within budget)	Project completed
Accessible City Strategy Implementation Program								
Accessible City Strategy Implementation - Capex for future years subject to Cash-in Lieu Reserve Funds received	117,000	117,000	37,260	79,740	37,260	On track	8 - Final stages	Project will be carried foward to FY26
Furniture & Equipment Assets Total	**884,762**	**884,762**	**595,964**	**288,798**	**595,964**			
Plant & Equipment Assets								
Major Plant Replacement Program								
Heavy Fleet Replacement Program	1,805,000	1,805,000	1,865,105	(60,105)	1,865,105	Completed	10 - Completed (over budget)	
Fleet Management Program								
Light Fleet Replacement - Annual Allocation	-	-	-	-	-			
P1267 - Toyota Camry Hybrid 2.5Lt. Rego.1GUX039	-	-	-	-	-	Deferred	1 - Not started	Project will need to be carried foward to FY26
P1268 - Toyota Corolla Hybrid, 1GVG554	50,000	50,000	30,022	19,978	30,022	Completed	9 - Completed (within budget)	Delivered May 2025
P1270 - Toyota Corolla Hybrid 1GWG751, Ascent Hatch	-	-	-	-	-	Deferred	1 - Not started	Project will need to be carried foward to FY26
P1271 - Toyota Corolla Hybrid 1GWG752, Ascent Hatch	-	-	-	-	-	Deferred	1 - Not started	Project will need to be carried foward to FY26
P1272 - 1GWH072, Nissan LEAF EV 18MY, Artic White/Black	-	-	-	-	-	Cancelled	1 - Not started	No longer required
P1273 - 1GWH073, Nissan LEAF Ev 18MY	-	-	-	-	-	Deferred	1 - Not started	Project will need to be carried foward to FY26
P1281 - HYUNDI - Ioniq EV Hatch - 1HCJ354 Rangers	-	-	-	-	-	Deferred	1 - Not started	Project will need to be carried foward to FY26
P1282 - Toyota Corolla Sedan Hybrid - 1HDR934	-	-	-	-	-	Deferred	1 - Not started	Project will need to be carried foward to FY26
P1289 - Kluger Hubrid Wagon 1MNG494	65,000	65,000	68,177	(3,177)	68,177	Completed	10 - Completed (over budget)	Delivered June 2025
P2186 - Fiat Doblˆ 1.6L MTA SWB/LR VAN Diesel - 1GEA133	-	-	-	-	-	Deferred	1 - Not started	Project will need to be carried foward to FY26
P2193 - Nissan Navara 4x2 - 1GQG990	-	-	-	-	-	Deferred	1 - Not started	Project will need to be carried foward to FY26
P2212 - Nissan Navara 4X DSL Auto DC RX - 1HCO126	-	-	-	-	-	Deferred	1 - Not started	Project will need to be carried foward to FY26
P2213 - Renaul Kangaroo 1HIY67	-	-	-	-	-	Deferred	1 - Not started	Project will need to be carried foward to FY26
P2215 - NAVARA 4X2 1HKO697	-	-	-	-	-	Deferred	1 - Not started	Project will need to be carried foward to FY26
P4006 - Trailer – Signage (Rangers)	-	-	-	-	-	Cancelled	1 - Not started	No longer required
P4009 - Box Trailer - 8WL891	3,000	3,000	2,655	345	2,655	Completed	9 - Completed (within budget)	Completed, delivered January 2025
P4020 - Trailer - Polmac 7x4 - 1TH414	5,000	5,000	6,146	(1,146)	6,146	Completed	10 - Completed (over budget)	Completed, delivered February 2025
P4022 - Trailer - Polmac 7x4 Tipper - 1THR345	-	-	-	-	-	Cancelled	1 - Not started	No longer required
P4026 - Trailer - 6 X 4 Tradesman - 1TDX236	7,500	7,500	6,814	686	6,814	Completed	9 - Completed (within budget)	Delivered June 2025
P4029 - Trailer 6X4 14inch One Door 1TNN265	5,000	5,000	5,962	(962)	5,962	Completed	10 - Completed (over budget)	Completed, delivered March 2025
P4030 - Trailer 8X6 2 tonner Flat Top	5,000	5,000	6,473	(1,473)	6,473	Completed	10 - Completed (over budget)	Completed, delivered February 2025
P4032 - Tailer 6x4 Galvanized Import - 1TQH625	5,000	5,000	2,655	2,345	2,655	Completed	9 - Completed (within budget)	Completed, delivered March 2025
P4035 - 7x4 Cage Trailer with ramp 1TSS280	5,000	5,000	-	5,000	-	Cancelled	1 - Not started	No longer required, savings
P2171 - Toyota Corolla Hybrid Hatch	-	-	-	-	-	Cancelled	1 - Not started	No longer required
P2209 - VW Caddy Maxi TDI250	69,894	69,894	70,049	(155)	70,049	Completed	10 - Completed (over budget)	Completed
P2200 - VOLKSWAGEN Caddy Maxi TDI250	69,894	69,894	70,340	(446)	70,340	Completed	10 - Completed (over budget)	Completed
P1279 - Toyota Camry Hybrid SL	-	-	-	-	-	Cancelled	1 - Not started	No longer required
P2212 - Nissan Navara 4x DSL	-	-	-	-	-	Cancelled	1 - Not started	No longer required
P1286 - Corolla Sedan Hybrid 1HKS151	-	-	-	-	-	Cancelled	1 - Not started	2024FY project
Corolla Hatch 1.8L Hyb CVT Ascent Sport 1IOU326	40,000	40,000	29,448	10,552	29,448	Completed	9 - Completed (within budget)	Completed, delivered April 2025
Artlets								
Artlets - Public Art - Sculpture	2,500	2,500	-	2,500	-	On track	7 - In progress	Project will be carried foward to FY26
Miscellaneous								
Belgravia / Loftus Rec Centre - Purchase of Gym Equipments	156,813	156,813	163,020	(6,207)	163,020	Completed	9 - Completed (within budget)	Project completed, 2024FY project
Parks Irrigation Upgrade & Renewal Program								
Weather Stations and Soil Moisture Probes	16,365	16,365	10,150	6,215	10,150	Completed	9 - Completed (within budget)	Project completed, 2024FY project
Plant & Equipment Total	**2,975,966**	**2,975,966**	**2,981,042**	**(5,076)**	**2,981,042**			

Infrastructure Assets

Robertson Park Development Plan - Stage 1								
Robertson Park Stage 1A - Tennis Centre	378,015	378,015	387,999	(9,984)	387,999	Completed	10 - Completed (over budget)	Project completed
Greening program - Robertson Park	15,283	15,283	21,637	(6,354)	21,637	Completed	10 - Completed (over budget)	Project completed
Robertson Park Stage 1B/1C - Tennis Centre	1,579,000	1,579,000	621,831	957,169	621,831	On track	7 - In progress	Works in progress. Project will be carried foward to FY26
Robertson Park Stage 1A - Contingency	28,929	28,929	31,799	(2,870)	31,799	Completed	10 - Completed (over budget)	Project completed
Robertson Park Development Plan - Stage 2								
Dog & Leisure Park - Upgrade & Construction	86,000	86,000	134,458	(48,458)	134,458	On track	7 - In progress	Works in progress. Project will be carried foward to FY26
MISCELLANEOUS								
Temporary at-grade car park	450,000	450,000	201,204	248,796	201,204	On track	7 - In progress	Works in progress. Project will be carried foward to FY26
Parks Fencing Renewal Program								
Shakespeare St Res - renew perimeter fencing	30,000	30,000	11,977	18,023	11,977	Completed	9 - Completed (within budget)	Project completed
Jack Marks Reserve - renew perimeter fencing	50,000	50,000	73,014	(23,014)	73,014	Completed	10 - Completed (over budget)	Project completed, awaiting final invoice
Footpath Upgrade and Renewal Program								
Footpath Upgrade and Renewal Program	210,266	210,266	204,885	5,381	204,885	Completed	9 - Completed (within budget)	Project completed
Parks Irrigation Upgrade & Renewal Program								
Britannia Reserve - renew groundwater bore (south) No 40	5,000	5,000	-	5,000	-	Cancelled	1 - Not started	Project cancelled, savings
Keith Frame Res - renew ground irrigation system and electrical cubicle and bore renewal	91,440	91,440	91,605	(165)	91,605	Completed	9 - Completed (within budget)	Project completed
Hyde Park - renew groundwater bores No 24 and 29	60,000	60,000	-	60,000	-	On track	7 - In progress	Works underway. Project will be carried foward to FY26
Robertson Park - renew groundwater bore No 31	50,000	50,000	-	50,000	-	On track	7 - In progress	Works underway. Project will be carried foward to FY26
bore	80,000	80,000	85,534	(5,534)	85,534	Completed	10 - Completed (over budget)	Project completed
Ellesmere St Res - renew groundwater bore & electrical cabinet	75,000	75,000	93,447	(18,447)	93,447	Completed	9 - Completed (within budget)	Project completed
Brentham St Res - renew groundwater bore and electrical cabinet	30,000	30,000	28,444	1,556	28,444	Completed	9 - Completed (within budget)	Project completed
iron filter	-	-	-	-	-	Cancelled	1 - Not started	Project cancelled
Forrest Park - upgrade irrigation system and electrical cabinet	335,000	335,000	298,168	36,832	298,168	On track	7 - In progress	Works underway. Project will be carried foward to FY26
Litis Stadium - Inground Irrigation Renewal	90,000	90,000	92,095	(2,095)	92,095	Completed	10 - Completed (over budget)	Project completed
Road Maintenance Programs – MRRG								
Annual MRRG Program - bgt to be split	-	-	-	-	-	Completed	9 - Completed (within budget)	
MRRG - Brady Street South Bound	185,689	185,689	159,012	26,677	159,012	Completed	9 - Completed (within budget)	Project completed
MRRG - Powis Street EB	-	-	-	-	-	Cancelled	1 - Not started	Project cancelled
MRRG - Bulwer Street EB	275,213	275,213	273,653	1,560	273,653	Completed	9 - Completed (within budget)	Project completed
MRRG - Angove Street EB	275,213	275,213	306,114	(30,901)	306,114	Completed	10 - Completed (over budget)	Project completed
MRRG - Leederville Pde	376,002	376,002	382,329	(6,327)	382,329	Completed	10 - Completed (over budget)	Project completed
Road Maintenance Programs – Local Road Program								
Annual Local Roads Program - bgt to be split	-	-	-	-	-	Completed	10 - Completed (over budget)	
LRP - Melrose St - Oxford St to Leicester St	132,000	132,000	124,896	7,104	124,896	Completed	9 - Completed (within budget)	Project completed
LRP - Stamford St - Melrose Street to Freeway Off Ramp	78,000	78,000	77,936	64	77,936	Completed	9 - Completed (within budget)	Project completed
LRP - Barnet St - Bourke Street to Pennant Street	127,000	127,000	126,358	642	126,358	Completed	9 - Completed (within budget)	Project completed
LRP - Vine St - View Street to Alma Road	69,858	69,858	72,948	(3,090)	72,948	Completed	10 - Completed (over budget)	Project completed
LRP - Amy St - Lake St to Cul-De-Sac	75,000	75,000	73,879	1,121	73,879	Completed	9 - Completed (within budget)	Project completed
LRP - Halvey Ave - Bruce St to Richmond St	-	-	-	-	-	Cancelled	1 - Not started	Project completed under roads to recovery program
LRP - Elon St - Ellesmere St to Green St	135,000	135,000	130,242	4,758	130,242	Completed	9 - Completed (within budget)	Project completed
LRP - Old Aberdeen Place - Golding St to Cul De Sac	22,500	22,500	18,061	4,439	18,061	Completed	9 - Completed (within budget)	Project completed
LRP - Broome Street - Beaufort St to Smith St	160,000	160,000	166,273	(6,273)	166,273	Completed	9 - Completed (within budget)	Project completed
LRP - Glebe Street - View St to Alma Rd	114,050	114,050	91,035	23,015	91,035	Completed	9 - Completed (within budget)	Project completed
LRP - Raglan Rd - Fitzgerald St to Norfolk St	-	-	-	-	-	Cancelled	1 - Not started	Project cancelled
LRP - Forrest Street - Norfolk St to William St	-	-	-	-	-	Cancelled	1 - Not started	Project cancelled
LRP - Forrest Street - William St to Walcott St	-	-	-	-	-	Cancelled	1 - Not started	Project cancelled
LRP - Chamberlain Street - Loftus Street to Pennant Street	-	-	905	(905)	905	Completed	9 - Completed (within budget)	2024FY project
LRP - Hardy Street - Howlett Street to Scarborough Beach Road	-	-	180	(180)	180	Completed	9 - Completed (within budget)	2024FY project
LRP - Richmond Street - Oxford Street to Leicester Street	-	-	269	(269)	269	Completed	9 - Completed (within budget)	2024FY project
LRP - Albert Street - Barnet Street to Charles	40,000	40,000	38,808	1,192	38,808	Completed	9 - Completed (within budget)	2024FY project
LRP - Dunedin Street - Woodstock Street	-	-	1,005	(1,005)	1,005	Completed	9 - Completed (within budget)	2024FY project
LRP - Pennant Street - Kadina Street to	-	-	655	(655)	655	Completed	9 - Completed (within budget)	2024FY project
LRP - Stuart Street - Fitzgerald Street	-	-	4,674	(4,674)	4,674	Completed	9 - Completed (within budget)	2024FY project
LRP - Grosvenor Road - Norfolk St to William St	157,007	157,007	157,701	(694)	157,701	Behind	7 - In progress	Works underway. Project will be carried foward to FY26
LRP - Commonwealth Ave - Anzac Rd to Chamberlain St	131,350	131,350	-	131,350	-	On track	3 - In planning	Works underway. Project will be carried foward to FY26
LRP - Fleet St - Bourke St to Richmond St	112,250	112,250	-	112,250	-	On track	3 - In planning	Works underway. Project will be carried foward to FY26
LRP - Albert Street - Tay St to Barnett St	60,000	60,000	59,811	190	59,811	Completed	9 - Completed (within budget)	Project completed

Parks Greening Plan Program								
Greening plan	150,000	150,000	88,302	61,698	88,302	On track	7 - In progress	Planting projects underway. Project will be carried foward to FY26
Post PSHB Restoration Works	125,000	125,000	47,531	77,469	47,531	On track	7 - In progress	Works to commence. Project will be carried foward to FY26
Traffic Management Improvements								
Minor Traffic Management Improvements	260,391	260,391	396,311	(135,920)	396,311	Completed	10 - Completed (over budget)	Works completed
Parks Infrastructure Upgrade & Renewal Program								
Parks Infrastructure Upgrade & Renewal - BBQ provision	45,000	45,000	44,040	960	44,040	Completed	9 - Completed (within budget)	Project completed
Axford Park - replace flag poles	10,000	10,000	8,242	1,758	8,242	Completed	9 - Completed (within budget)	Project completed
Accessible City Strategy Implementation Program								
Wayfinding Implementation Plan - Stage 1	126,800	126,800	1,000	125,800	1,000	Behind	5 - Procurement	Procurement plan being developed. Project will be carried foward to FY26
Road Maintenance Programs – State Black Spot								
Blackspot - Broome/Wright, Highgate	218,994	218,994	221,651	(2,657)	221,651	Completed	10 - Completed (over budget)	Project completed
Blackspot - Brady Street & Tasman Street	7,754	7,754	7,754	(0)	7,754	Completed	9 - Completed (within budget)	Project completed
Road Maintenance Programs – Roads to Recovery								
Annual Roads to Recovery Program - bgt to be split	123,769	123,769	-	123,769	-			
R2R - Albert Street - Tay St to Barrett St	-	-	-	-	-	Cancelled	1 - Not started	Project cancelled
R2R - Brentham Street - Anzac Rd to 165m South of Britannia Rd	2,577	2,577	2,577	0	2,577	Completed	9 - Completed (within budget)	Project completed
R2R - Raglan Road - Hutt to Hyde Street	216,000	216,000	94,008	121,992	94,008	Completed	9 - Completed (within budget)	Project completed
R2R - Egina Street - Scarborough Beach Road to Ber	19,771	19,771	18,295	1,476	18,295	Completed	10 - Completed (over budget)	Project completed
R2R - Haley Ave - Bruce St to Richmond St	40,000	40,000	49,705	(9,705)	49,705	Completed	9 - Completed (within budget)	Project completed
R2R - Bramall Street - E Parade to Joel Tce	66,000	66,000	69,894	(3,894)	69,894	Completed	10 - Completed (over budget)	Project completed
Public Open Space Strategy Implementation Plan								
Public Open Space Strategy Implementation	30,600	30,600	28,329	2,271	28,329	Completed	9 - Completed (within budget)	Project completed
Birdwood Square - Public Toilets	24,695	24,695	48,285	(23,590)	48,285	Completed	9 - Completed (within budget)	Project completed
Birdwood Square upgrades - POS elements	59,530	59,530	58,979	551	58,979	Completed	9 - Completed (within budget)	Project completed
Parks Lighting Renewal Program								
Lighting Renewal Program - General Provision	50,000	50,000	96,788	(46,788)	96,788	Completed	10 - Completed (over budget)	Project completed
Community Safety Initiatives								
Laneway Lighting Program	83,200	83,200	78,512	4,688	78,512	On track	7 - In progress	Finalising last laneway to be completed. Project will be carried foward to FY26
Banks Reserve Master Plan Implementation								
Walter's Brook Crossing	212,475	212,475	208,937	3,538	208,937	Completed	9 - Completed (within budget)	Project completed
General landscape - EPPS Foreshore Upgrades	50,000	50,000	29,879	20,121	29,879	Completed	9 - Completed (within budget)	Project completed, savings
Boardwalk - Interpretation Node	17,569	17,569	16,117	1,452	16,117	Completed	9 - Completed (within budget)	Project completed
Gully Soak-well and Minor Drainage Improvement Pro								
Minor Drainage Improvement Program	97,881	97,881	106,321	(8,440)	106,321	Completed	10 - Completed (over budget)	Project completed
Catchment Drainage Improvements	500,000	500,000	382,312	117,688	382,312	Completed	9 - Completed (within budget)	Project completed
Gully Soak Well Program	11,152	11,152	41,477	(30,325)	41,477	Completed	10 - Completed (over budget)	Project completed
Parks Eco-Zoning Program								
Monmouth Street	8,136	8,136	-	8,136	-	On-hold	1 - Not started	On hold. Project will be carried foward to FY26
Jack Marks Reserve - Eco-zoning	20,000	20,000	20,650	(650)	20,650	Completed	10 - Completed (over budget)	Project completed
Road Reserves - Eco-zoning	13,000	13,000	9,787	3,213	9,787	On track	8 - Final stages	Works underway
Bourke Street Reserve - Eco-zoning	5,000	5,000	4,870	130	4,870	On track	8 - Final stages	Works underway
Leake/Alma Street Reserve - Eco-zoning	12,000	12,000	8,163	3,837	8,163	On track	8 - Final stages	Works underway. Project will be carried foward to FY26
Blackford Street Reserve - Eco-zoning	-	-	151	(151)	151	Completed	9 - Completed (within budget)	Project completed
Parks Pathways Renewal Program								
Venables Park - re-asphalt existing bitumen pathways	50,000	50,000	40,118	9,882	40,118	Completed	9 - Completed (within budget)	Project completed, savings
Banks Reserve - re-asphalt existing bitumen pathways	50,000	50,000	51,809	(1,809)	51,809	Completed	10 - Completed (over budget)	Project completed
Car Parking Upgrade/Renewal Program								
Minor Capital Improv of City Car Parks (General Provision)	-	-	-	-	-	Cancelled	1 - Not started	Project cancelled
Access and Inclusion (DAIP) – ACROD Parking Improve Program	30,000	30,000	16,498	13,502	16,498	Completed	9 - Completed (within budget)	Project completed, savings
Accessibility audits and proposed project implementation	50,000	50,000	-	50,000	-	Completed	9 - Completed (within budget)	Project completed within ACROD Parking Improve Program, savings
Bus Shelter Replacement and Renewal Program								
Bus Shelters - Replace & Upgrade	40,000	40,000	14,025	25,975	14,025	On track	3 - In planning	Project will be carried foward to FY26

Parks Playground / Exercise Equipment Upgrade								
Britannia Reserve - replace exercise equipment	80,000	80,000	75,124	4,876	75,124	Completed	9 - Completed (within budget)	Project completed
Edinboro St Res - repl playground equipment and soft fall	170,000	170,000	8,458	161,542	8,458	Behind	7 - In progress	Works underway. Project will be carried foward to FY26
Hyde Park - renew playground and softfall (east)	157,000	157,000	179	156,821	179	On track	7 - In progress	Works underway. Project will be carried foward to FY26
Auckland & Hobart St Reserve - replace shade sails	16,593	16,593	10,845	5,748	10,845	Completed	9 - Completed (within budget)	Project completed, savings
Beatty Park Reserve - Renew Playground Equipment and Softfall	180,000	180,000	120	179,880	120	On track	7 - In progress	Works underway. Project will be carried foward to FY26
Birdwood Square - Renew Playground Equipment and Softfall	170,000	170,000	175,830	(5,830)	175,830	Completed	10 - Completed (over budget)	Project completed
Leased Properties Margaret Kindy - Playground Equipment and Softfall Renewal	100,000	100,000	94,230	5,770	94,230	Completed	9 - Completed (within budget)	Project completed, savings
Braithwaite Park - playground and soft fall replac (south)	94,200	94,200	94,200	-	94,200	Completed	10 - Completed (over budget)	Project completed
Lynton St Res - Renew/rep playground equipment	-	-	650	(650)	650	Completed	10 - Completed (over budget)	Project completed
Hyde Park - water playground	-	-	-	-	-	Completed	9 - Completed (within budget)	Project completed
Bicycle Network								
Bicycle Network	4,837	4,837	30,046	(25,209)	30,046	Deferred	3 - In planning	Project postponed, carried forward to future years
Bicycle Network - Travel Smart Actions	25,475	25,475	864	24,611	864	On track	3 - In planning	Project will be carried foward to FY26
Rights of Way Rehabilitation Program								
Rights of Way Rehab Program	126,000	126,000	47,919	78,081	47,919	On track	3 - In planning	Project will be carried foward to FY26
Street Lighting Renewal Program								
Street Lighting Upgrade Program	30,000	30,000	22,992	7,008	22,992	On track	3 - In planning	Project will be carried foward to FY26
Skate Space at Britannia Reserve								
Mt Hawt Skate Park - Youth Skate Facility (Election Commitment)	165,440	165,440	112,875	52,565	112,875	Completed	9 - Completed (within budget)	Project completed, savings
Car Parking Upgrade/Renewal Program								
HBF Stadium Car Park	54,220	54,220	45,677	8,543	45,677	Completed	9 - Completed (within budget)	Completed, 2024FY project.
Sullivan Logistics Stadium Turf & Lighting Upgrade								
Sullivan Logistics Stadium Turf Upgrade	2,506,175	2,506,175	2,402,383	103,792	2,402,383	Completed	9 - Completed (within budget)	Practical Completion. Project close out in FY26
Sullivan Logistics Stadium Lighting Upgrade	2,619,712	2,619,712	2,259,565	360,147	2,259,565	Completed	9 - Completed (within budget)	Practical Completion. Project close out in FY26
Infrastructure Assets Total	**15,497,012**	**15,497,012**	**12,338,115**	**3,158,896**	**12,338,115**			
Total	**25,934,568**	**25,934,568**	**20,761,259**	**5,173,308**	**20,761,259**			

Summary

	Revised Budget 2025FY	YTD Budget	YTD Actual	Remaining Budget
	$	$	$	$
Land and Buildings*	6,576,828	6,576,828	7,333,019	-11.50%
Furniture and Equipment	884,762	884,762	595,964	32.64%
Plant and Equipment	2,975,966	2,975,966	2,981,042	-0.17%
Infrastructure Assets	15,497,012	15,497,012	12,326,530	20.46%
Total	**25,934,568**	**25,934,568**	**23,236,556**	**10.40%**

Funding

	Revised Budget 2025FY	YTD Budget	YTD Actual	Remaining Budget
	$	$	$	$
Own Source Funding - Municipal	11,980,437	11,980,437	8,666,755	27.7%
Cash Backed Reserves	4,334,956	4,334,956	3,404,844	21.5%
Capital Grants, Contributions and Loans	9,139,882	9,139,882	8,337,298	8.8%
Other non-cash contributions*	-	-	2,475,298	-
Disposals/Trade In	479,293	479,293	352,361	26.5%
Total	**25,934,568**	**25,934,568**	**23,236,556**	**10.40%**

* Other non-cash contributions is for the Mt Claremount Depot Site (11 John XXIII Avenue, Mt Claremount) from Western Power following the management order on 18 March 2025. This is not included in the detailed report above but has been included in the reconciliation.

CITY OF VINCENT

CITY OF VINCENT
NOTE 6 - CASH BACKED RESERVES
AS AT 30 JUNE 2025

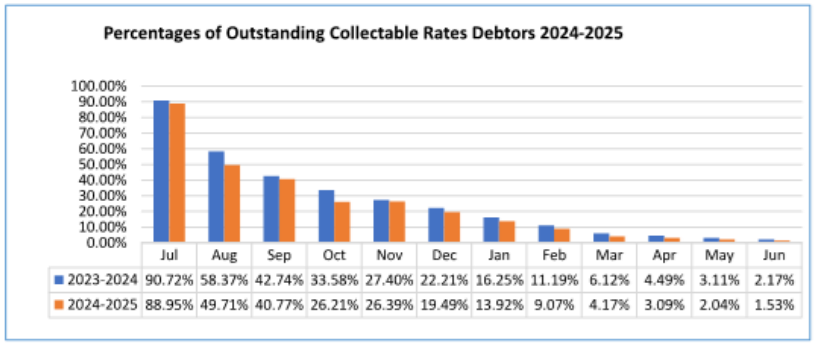
Reserve Particulars	Budget Opening Balance 1/07/2024	Actual Opening Balance 1/07/2024	Budget Transfers to Reserve 30/06/2025	YTD Actual Transfers to Reserve 30/06/2025	Budget Interest Earned 30/06/2025	YTD Actual Interest Earned 30/06/2025	Budget Transfers from Reserve 30/06/2025	YTD Actual Transfers from Reserve 30/06/2025	Budget Closing Balance 30/06/2025	Actual Closing Balance 30/06/2025
	$	$	$	$	$	$	$	$	$	$
Asset Sustainability Reserve	9,406,909	9,406,909	3,114,452	3,114,453	493,402	493,402	(3,104,611)	(2,764,493)	9,910,152	10,250,271
Beatty Park Leisure Centre Reserve	273,462	273,462	0	0	14,343	14,343	(85,000)	(85,000)	202,805	202,805
Cash in Lieu Parking Reserve	1,014,538	1,014,538	0	0	53,213	53,213	(693,800)	(239,465)	373,951	828,286
Hyde Park Lake Reserve	175,492	175,492	0	0	9,205	9,205	0	0	184,697	184,697
Land and Building Acquisition Reserve	323,439	323,439	0	0	16,964	16,964	0	0	340,403	340,403
Leederville Oval Reserve	107,344	107,344	33,213	33,213	5,630	5,630	(75,344)	0	70,843	146,187
Loftus Community Centre Reserve	149,712	149,712	0	0	7,852	7,852	0	0	157,564	157,564
Loftus Recreation Centre Reserve	285,115	285,115	72,895	71,039	14,954	14,954	(216,813)	(207,113)	156,151	163,995
Office Building Reserve - 246 Vincent Street	216,638	216,638	0	0	11,363	11,363	0	0	228,001	228,001
Parking Facility Reserve	114,926	114,926	0	0	6,028	6,028	0	0	120,954	120,954
Percentage For Public Art Reserve	303,870	303,870	0	0	15,938	15,938	(59,250)	(23,125)	260,558	296,683
Plant and Equipment Reserve	138	138	0	0	0	0	(138)	(138)	(0)	(0)
POS reserve - General	1,409,951	1,409,951	48,000	48,000	73,952	73,952	0	0	1,531,903	1,531,903
POS reserve - Haynes Street	100,340	100,340	42,543	42,543	5,263	5,263	0	0	148,146	148,146
State Gymnastics Centre Reserve	152,078	152,078	13,524	13,589	7,977	7,977	(100,000)	(85,510)	73,579	88,135
Strategic Waste Management Reserve	271,472	271,472	100,000	100,000	14,239	14,239	0	0	385,711	385,711
Catalina Land Sales Reserve	6,022,134	6,022,134	5,833,300	5,833,333	315,862	315,862	0	0	12,171,296	12,171,329
Underground Power Reserve	2,551,268	2,551,268	0	0	133,815	133,815	0	0	2,685,083	2,685,083
	22,878,826	**22,878,826**	**9,257,927**	**9,256,170**	**1,200,000**	**1,200,000**	**(4,334,956)**	**(3,404,844)**	**29,001,797**	**29,930,153**

CITY OF VINCENT
NOTE 7 - RECEIVABLES (RATING & OTHER DEBTORS)
FOR THE MONTH ENDED 30 June 2025

CITY OF VINCENT

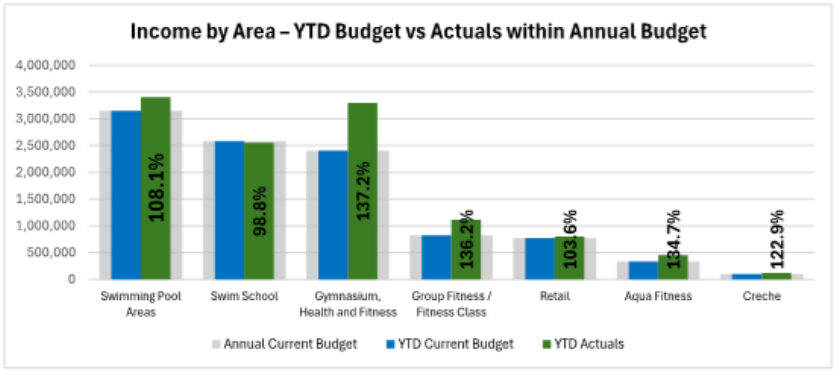
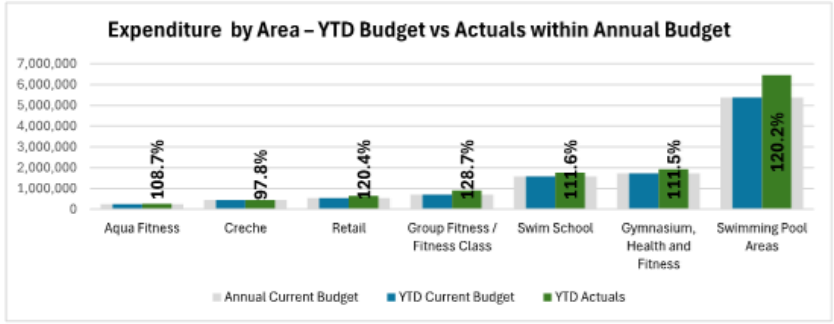
Rates Outstanding

	Total
Balance from Previous Year	1,345,454
Rates Levied - Initial	44,225,965
Rates Levied - Interims	60,962
Rates Waived	(132,185)
Non Payment Penalties	644,514
Other Rates Revenue	184,550
Total Rates Collectable	**46,329,261**
Outstanding Rates	706,678
ESL Debtors	255,773
Pensioner Rebates Not Yet Claimed	460,928
ESL Rebates Not Yet Claimed	17,343
Deferred Rates Debtors	0
Current Rates Outstanding	**1,440,722**



Receivable - Other Debtors

DESCRIPTION	30 Days	60 Days	90 Days	OVER 90 DAYS	BALANCE
	$	$	$	$	$
DEBTOR CONTROL - HEALTH LICENCES	1,725	664	154	(11,945)	(9,402)
DEBTOR CONTROL - CASH IN LIEU CAR PARKING	0	0	0	139,485	139,485
DEBTOR CONTROL - PROPERTY INCOME	412,316	2,356	83	(6,534)	408,220
DEBTOR CONTROL - RECOVERABLE WORKS	1,446	0	0	930	2,376
DEBTOR CONTROL - OTHER	26,536	116,848	0	49,179	192,563
DEBTOR CONTROL - PLANNING SERVICES FEES	116	178	34	(294)	34
DEBTOR CONTROL - GST	(216,926)	107,352	(347,649)	457,223	0
DEBTOR CONTROL - INFRINGEMENT	256,101	120,380	78,880	2,536,093	2,991,454
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(648,726)	(648,726)
IMPAIRMENT OF RECEIVABLES	0	0	0	(96,291)	(96,291)
TOTAL DEBTORS OUTSTANDING AS AT 30/06/2025	**481,314**	**347,777**	**(268,498)**	**2,419,120**	**2,979,713**
	16.2%	**11.7%**	**-9.0%**	**81.2%**	**100.0%**
ACCRUED INCOME					842,363
ACCRUED INTEREST					696,266
PREPAYMENTS					963,656
LEASE INCENTIVE - NON CURRENT					(146,016)
TOTAL TRADE AND OTHER RECEIVABLES					**5,335,981**

CITY OF VINCENT
NOTE 8 - BEATTY PARK LEISURE CENTRE FINANCIAL ACTIVITY
AS AT 30 June 2025

	Annual Current Budget FY24-25 $	YTD Current Budget Jun-25 $	YTD Actuals Jun-25 $
OPERATING ACTIVITIES			
Revenue	10,313,878	10,313,878	10,737,056
Expenses	(10,768,850)	(10,768,850)	(11,404,475)
Net Operating Surplus/(Deficit)	**(454,972)**	**(454,972)**	**(667,420)**
Non-cash amounts excluded	(1,749,500)	(1,749,500)	(1,840,831)
Amount attributable to operating activities	**1,294,528**	**1,294,528**	**1,173,411**
INVESTING ACTIVITIES			
Capital expenditure	(2,201,708)	(2,201,708)	(1,146,756)
Amount attributable to investing activities	**(2,201,708)**	**(2,201,708)**	**(1,146,756)**
FINANCING ACTIVITIES			
Repayment of borrowings	(1,961,142)	(1,961,142)	(1,951,651)
Amount attributable to financing activities	**(1,961,142)**	**(1,961,142)**	**(1,951,651)**
Net current assets at March 23 - surplus/(deficit)	**(2,868,322)**	**(2,868,322)**	**(1,924,996)**