11.1 PRELIMINARY FINANCIAL STATEMENTS AS AT 30 JUNE 2026

Attachments: **1. Preliminary Financial Statements as at 30 June 2026**

RECOMMENDATION:

That Council RECEIVES the Financial Statements for the month ended 30 Jun 2026 as shown in Attachment 1.

PURPOSE OF REPORT:

To present the statement of financial activity for the period ended 30 Jun 2026.

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 Jun 2026**:

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	7-11
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7.	Receivables: Rates and Other Debtors	13
8.	Beatty Park Leisure Centre Financial Activity	14

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 2025/26 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 Jun 2026 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 $1,243,068 (1.3%). The following items materially contributed to this position:

- Favourable variance of $762,695 in Grants, Subsidies and Contributions, comprising:
  - $514,569 Financial Assistance Grant
  - $267,318 recognition of Housing Study Grant
- Favourable variance in interest earnings of $486,473 mostly due to higher cash balances and interest rates.
- A favourable variance of $374,240 in Other Revenue mainly due to: higher income from withholding tax on MRC land sales.
- An unfavourable variance of $174,186 in Fees and Charges due to:
  - $127,533 unfavourable Beatty Park revenue mainly in swimming pool areas,
  - $112,479 unfavourable City Buildings revenue due to lower occupancy in venue hire,
  - $60,970 unfavourable Public Health and Built Environment due to lower than anticipated inspections, and
  - $37,441 unfavourable Parks Services due to lower hire fees income,
  - $24,765 unfavourable Waste Management Services due to lower revenue from micro business waste and recycling, partially offset by
  - $117,723 favourable Ranger Services and
  - $59,280 favourable Building Services
- An unfavourable variance in Profit on Disposal of Assets of $160,558 due to timing of vehicle disposals.
- An unfavourable variance in Rates mainly due to lower interim rates $45,419.

Expenditure by Nature or Type (on page 1) is unfavourable by $1,203,005 (1.4%). The following items materially contributed to this position:

- $513,518 unfavourable Other expenditure.
- $441,070 unfavourable Depreciation expense due to higher asset balances.
- $269,057 unfavourable Materials and Contracts mainly due to:
  - $585,811 unfavourable Parks Services due to higher maintenance costs on trees,
  - $231,705 unfavourable Beatty Park maintenance expenses,
  - $150,835 unfavourable Waste and Recycling expenses,
  - $133,017 unfavourable Works and Operations services on traffic control and line marking, partially offset by,
  - $161,604 favourable Ranger Service expenses.
  - $134,724 favourable Information Communication and Technology expenses,
  - $128,282 favourable Rates Services expenses,
  - $104,122 favourable City Buildings and Asset maintenance,
  - $85,656 favourable Major projects,
  - $71,890 favourable Financial Services, and
  - $69,055 favourable CEO directorate.
- $69,414 unfavourable Utility charges due to higher costs.
- $53,537 unfavourable Interest expense.
- $107,744 favourable Employee costs.
- $36,290 favourable Insurance expenses.

Surplus Position

The June 2026 preliminary closing surplus is higher than budget mainly due to capital carry forwards that have been factored in when setting the Annual Budget 2026/27.

The preliminary closing surplus is slightly lower than the estimated closing surplus used in setting the Annual Budget 2026/27, mainly due to an unfavourable operating result against estimate, timing of capital grant revenue recognition and timing of proceeds on asset disposal.

The preliminary closing surplus is subject to change after the completion of additional end of year adjustments and the OAG Financial Audit for 2025/26. It is anticipated the closing surplus will reduce after all annual accounting adjustments have been finalised.

The opening surplus position brought forward to 2025/26 is $5,102,373. The closing surplus is $4,750,485 against the budget of $1,308,989 as at June 2026.

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 7-11)

   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 12)

   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 Jun 2026 is $37,949,017.

7. Receivables**:** Rating Information (Note 7 Page 13)

   The notices for rates and charges levied for 2025/26 were issued on 23 July 2025. *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	29 August 2025
Second Instalment	31 October 2025
Third Instalment	2 January 2026
Fourth Instalment	6 March 2026

   At 30 Jun 2026, the outstanding rates debtors balance was $1,749,947 including Underground Power service charges. The percentage of collectable outstanding rates and service charges at this date were 3.47% and 26.35% respectively.

8. Receivables: Other Debtors (Note 7 Page 13)

   Total trade and other receivables at 30 Jun 2026 were $6,086,006. Below is a summary of the significant items with an outstanding balance over 90 days:

   - $2,639,372 relates to unpaid infringements 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.

- $37,107 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 14-15)

   As at 30 Jun 2026, the Centre reported a net operating deficit of $943,406 against the year-to-date budget deficit of $40,441. The unfavourable variance of $902,965 is mainly due to higher salaries and utilities and lower revenue.

CONSULTATION/ADVERTISING:

Nil.

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:

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

Innovative and Accountable

We embrace good ideas or innovative approaches to our work to get better outcomes for Vincent and our community.

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

We deliver our services, projects and programs in the most inclusive, efficient, effective and sustainable way possible

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

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 2026-2031*.

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 2026

CITY OF VINCENT

	Note	Revised Budget	YTD Budget	YTD Actual	YTD Variance	YTD Variance
		2025/26	30/06/2026	30/06/2026		
		$	$	$	$	%
Opening Funding Surplus(Deficit)		**5,102,373**	**5,102,373**	**5,102,373**	**0**	**0.0%**
Revenue from operating activities						
Rates		46,438,195	46,438,195	46,392,776	(45,419)	-0.1%
Operating Grants, Subsidies and Contributions		2,170,561	2,170,561	2,933,256	762,695	35.1%
Fees and Charges		27,662,708	27,662,708	27,488,522	(174,186)	-0.6%
Interest Earnings		2,574,000	2,574,000	3,060,473	486,473	18.9%
Service Charges		7,019,275	7,019,275	7,019,098	(177)	0.0%
Other Revenue		1,799,254	1,799,254	2,173,494	374,240	20.8%
Profit on Disposal of Assets		6,227,464	6,227,464	6,066,906	(160,558)	-2.6%
		93,891,457	93,891,457	95,134,525	1,243,068	1.3%
Expenditure from operating activities						
Employee Costs		(36,202,028)	(36,202,028)	(36,094,284)	107,744	-0.3%
Materials and Contracts		(29,801,153)	(29,801,153)	(30,070,210)	(269,057)	0.9%
Utility Charges		(2,390,514)	(2,390,514)	(2,459,928)	(69,414)	2.9%
Depreciation on Non-Current Assets		(15,550,069)	(15,550,069)	(15,991,139)	(441,070)	2.8%
Interest Expenses		(329,454)	(329,454)	(382,991)	(53,537)	16.3%
Insurance Expenses		(798,026)	(798,026)	(761,736)	36,290	-4.5%
Other Expenditure		(1,137,272)	(1,137,272)	(1,650,790)	(513,518)	45.2%
Loss on Disposal of Assets		(91,771)	(91,771)	(92,214)	(443)	0.5%
		(86,300,287)	(86,300,287)	(87,503,292)	(1,203,005)	1.4%
Operating activities excluded from budget						
Add Deferred Rates Adjustment		0	0	(388,210)	(388,210)	0.0%
Add Back Depreciation		15,550,069	15,550,069	15,991,139	441,070	2.8%
Service Charges Receivable		(2,415,676)	(2,415,676)	(1,701,003)	714,673	-29.6%
Adjust (Profit)Loss on Asset Disposal		(6,135,693)	(6,135,693)	(5,974,692)	161,001	-2.6%
		6,998,700	6,998,700	7,927,234	928,534	13.3%
Amount attributable to operating activities		**14,589,870**	**14,589,870**	**15,558,467**	**968,597**	**6.6%**
Investing Activities						
Non-operating Grants, Subsidies and Contributions		4,416,793	4,416,793	3,716,507	(700,286)	-15.9%
Purchase Property, Plant and Equipment	5	(7,949,976)	(7,949,976)	(5,778,188)	2,171,788	-27.3%
Purchase Infrastructure Assets	5	(13,642,546)	(13,642,546)	(11,679,121)	1,963,425	-14.4%
Proceeds from Joint Venture Operations		5,833,333	5,833,333	5,833,333	0	0.0%
Proceeds from Disposal of Assets		446,064	446,064	297,352	(148,712)	-33.3%
		(10,896,332)	**(10,896,332)**	**(7,610,117)**	**3,286,215**	**-30.2%**
Amount attributable to investing activities		**(10,896,332)**	**(10,896,332)**	**(7,610,117)**	**3,286,215**	**-30.2%**
Financing Activities						
Principal elements of finance lease payments		(327,706)	(327,706)	(323,009)	4,697	(1.4%)
Repayment of Loans		(2,123,637)	(2,123,637)	(2,127,110)	(3,473)	0.2%
Proceeds from New Loans		2,167,128	2,167,128	2,167,128	0	0.0%
Transfer to Reserves	6	(10,617,365)	(10,617,365)	(10,617,256)	109	0.0%
Transfer from Reserves	6	3,414,658	3,414,658	2,600,009	(814,649)	-23.9%
Amount attributable to financing activities		**(7,486,922)**	**(7,486,922)**	**(8,300,238)**	**(813,316)**	**10.9%**
Closing Funding Surplus(Deficit)		**1,308,989**	**1,308,989**	**4,750,485**	**3,441,496**	**262.9%**

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 2026

	Note	YTD Actual	PY Actual
		30/06/2026	30/06/2025
		$	$
Current Assets			
Cash Unrestricted		11,377,251	11,781,877
Cash Restricted		37,949,017	29,917,382
Receivables - Rates	7	1,749,947	1,440,723
Receivables - Other	7	6,086,004	6,033,850
Inventories		1,969,470	2,186,501
		59,131,689	51,360,334
Less: Current Liabilities			
Payables		(10,943,308)	(9,297,514)
Provisions - employee		(6,030,075)	(6,337,611)
		(16,973,383)	(15,635,125)
Unadjusted Net Current Assets		**42,158,306**	**35,725,209**
Adjustments and exclusions permitted by FM Reg 32			
Less: Reserves - restricted cash	6	(37,949,017)	(29,917,381)
Less: Land held for sale		(1,605,009)	(1,843,969)
Add: Current portion of long term borrowings		1,944,281	1,488,798
Add: Infringement Debtors transferred to non current asset		0	418,353
Add: Current portion of long term finance lease liabilities		201,924	303,002
		(37,407,821)	(29,593,183)
Adjusted Net Current Assets		**4,750,485**	**6,132,026**

CITY OF VINCENT

CITY OF VINCENT
NOTE 3 - STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 JUNE 2026

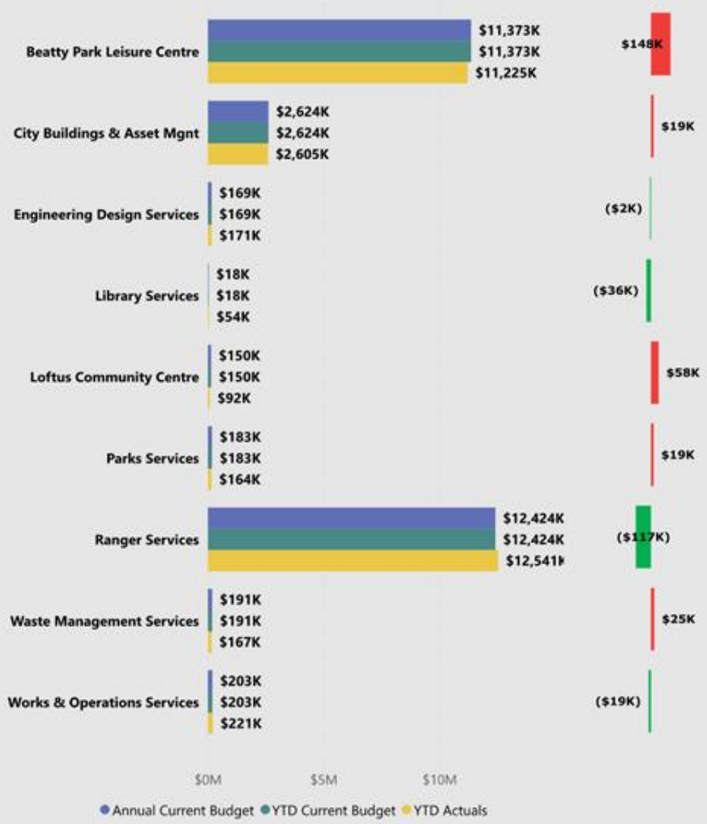
	Note	YTD Actual 30/06/2026 $	PY Actual 30/06/2025 $
Current Assets			
Cash Unrestricted		11,377,251	11,767,487
Cash Restricted		37,949,017	29,931,772
Receivables - Rates	7	1,749,947	2,085,717
Receivables - Other	7	6,086,004	5,198,538
Inventories		1,969,470	1,932,767
Total Current Assets		59,131,689	50,916,281
Non-Current Assets			
Receivables - Rates		1,910,360	271,497
Receivables - Other		441,608	604,108
Inventories		15,398	14,774
Investment in associate		13,466,665	13,466,665
Property, plant and equipment		252,536,693	254,904,208
Infrastructure		159,033,725	154,855,365
Right of use assets		243,940	540,211
Intangible assets		28,329	45,796
Total Non-Current Assets		427,676,718	424,702,624
Total Assets		**486,808,407**	**475,618,905**
Current Liabilities			
Payables		(10,943,308)	(10,280,841)
Provisions - employee		(6,030,075)	(6,337,611)
Total Current Liabilities		(16,973,383)	(16,618,452)
Non-Current Liabilities			
Borrowings		(6,376,113)	(6,965,964)
Employee related provisions		(504,026)	(664,345)
Total Non-Current Liabilities		(6,880,139)	(7,630,309)
Total Liabilities		**(23,853,522)**	**(24,248,761)**
Net Assets		**462,954,885**	**451,370,144**
Equity			
Retained Surplus		(123,922,388)	(120,354,891)
Reserve Accounts		(37,949,017)	(29,931,772)
Revaluation Surplus		(301,083,480)	(301,083,481)
Total Equity		**(462,954,885)**	**(451,370,144)**

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
INFRASTRUCTURE AND ENVIRONMENT DIRECTORATE
AS AT 30 JUNE 2026

CITY OF VINCENT

ANNUAL INCOME BUDGET VS ACTUAL	ANNUAL EXPENDITURE BUDGET VS ACTUAL
$0.1M	$0.9M

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



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

Beatty Park Leisure Centre
$148k unfavourable income mostly due to reduced patronage in pool area due to competition and sauna facility down for two months for maintenance, partially offset by increased demand for gym facilities due to the fitness passport program.
$745k unfavourable expenditure mostly due to higher employee related costs $464k to maintain service level at swimming pools and to provide instructors for swimming lessons, unfavourable materials and contracts mainly in building maintenance $117k, group fitness $116k due to increase demand, $61k other expenditure.

City Buildings & Asset Management
$37k unfavourable expenditure mainly due to higher depreciation of $204k, utilities of $57k. Partially offset by favourable variance in employee related costs of $122k and materials and contracts of $104k.

Engineering Design Services
$48k favourable expenditure mainly due to savings in materials and contracts $56k.

I&E Directorate
$33k favourable expenditure mainly due to savings in materials and contracts $21k.

Library Services
$36k favourable income mainly due to higher fees and charges of $26k and Community Cohesion Initiative grant $9k.
$36k unfavourable expenditure mainly due to higher employee related costs.

Loftus Community Centre
$58k unfavourable income mainly due to lower than expected hire fees and charges.

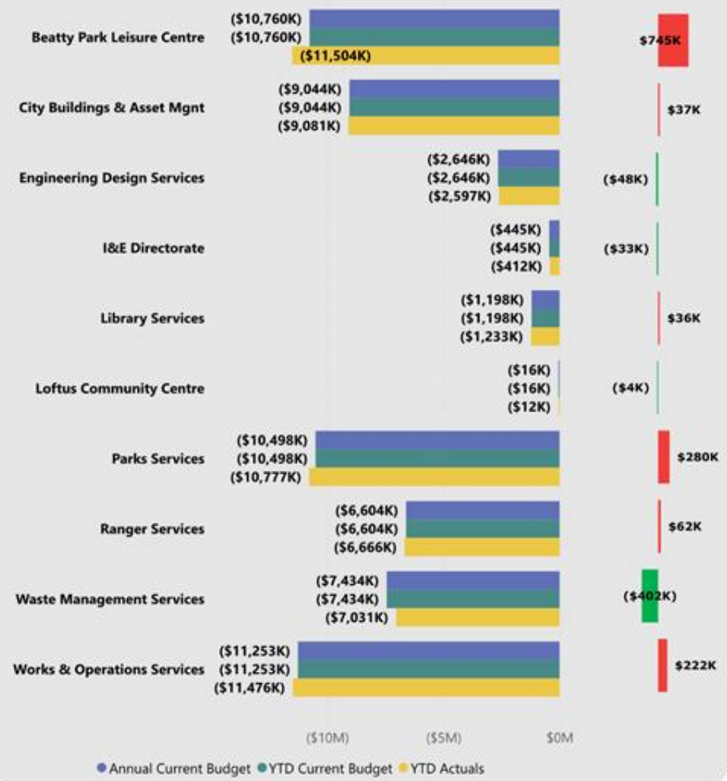
Parks Services
$280k unfavourable expenditure mainly due to higher materials and contracts for street tree maintenance $474k and streetscapes traffic control $65k, partially offset by lower employee related costs of $334k

Ranger Services
$117k favourable income mainly due to higher fees and charges.
$62k unfavourable expenditure mainly due to higher parking operating costs $282k, and depreciation $78k, which is partially offset by favourable expenditure of in materials and contracts $161k and employee related costs $138k.

Waste Management Services
$25k unfavourable income mainly due to lower fees and charges for micro business waste and recycling.
$402k favourable expenditure mainly due to employee related costs $555k partially offset by unfavouralbe materials and contracts of $150k.

Works and Operations Servies
$222k unfavourable expenditure mainly due to depreciation of $154k due to higher asset values, materials and contracts of $133k and utilities of $12k, partially offset by favourable employee related costs of $53k and other expenditure of $33k.

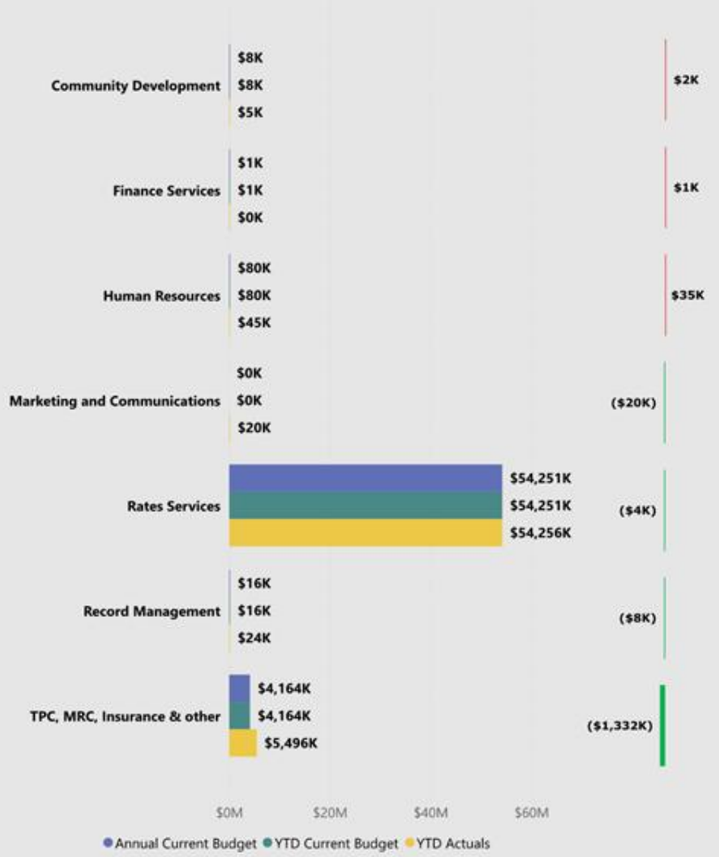
EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
COMMUNITY & BUSINESS SERVICES DIRECTORATE
OFFICE OF THE CEO
AS AT 30 JUNE 2026

CITY OF VINCENT

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



ANNUAL INCOME BUDGET VS ACTUAL	ANNUAL EXPENDITURE BUDGET VS ACTUAL
($1.4M)	$0.5M

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

CBS Directorate
$36k favourable expenditure mainly due to lower employee related costs of $28k.

Community Development
$66k favourable expenditure mainly due to lower other expenditure of $71k, materials and contracts of $68k. Partially offsety by unfavourable employee related costs of $74k.

Customer Relations
$108k unfavourable expenditure mainly due to higher employee related costs of $93k due to more casual staff and higher materials and contracts of $22k.

Finance Services
$263k favourable expenditure mainly due to lower bad debt provisions $257k, materials and contracts of $72k, partially offset by unfavourable employee related costs of $37k and higher interest expense of $30k.

Human Resources
$35k unfavourable income mainly due to lower reimbursements from Centrelink of $35k.

Information Communication and Technology
$117k favourable expenditure variance is largely driven by savings in materials and contracts of $135k partially offset by higher employee related costs of $17k.

Marketing and Communications
$20k favourable income mainly from grants and subsidies from Lotterywest for festival of culture and rainbow picnic.

Rates Services
$194k favourable expenditure due to savings in materials and contracts of $128k and employee related costs of $64k.

Record Management
$24k unfavourable expenditure mainly due to higher employee related costs of $37k, partially offset by favourable materials and contracts of $12k.

TPC, MRC, Insurance & Other
$1.332k favourable income mainly due to higher grants and subsidies of $515k, interest earnings of $436k and reimbursements of $374k.
$29k favourable expenditure mainly due to savings in insurance expense.

Chief Executive Officer
$64k favourable expenditure mainly due to savings in materials and contracts of $69k.

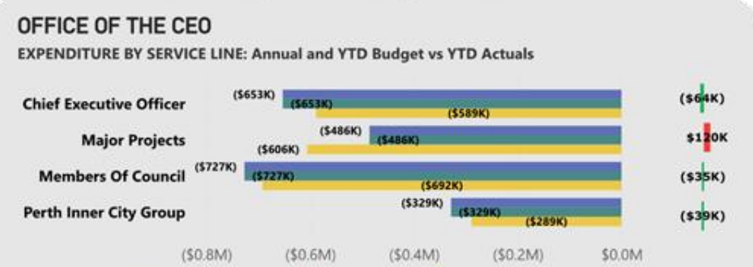
Major Projects
$120k unfavourable expenditure mainly due team restructure in employee related costs of $211k which is partially offset by favourable materials and contracts of $86k.

Members of Council
$35k favourable expenditure mainly due to savings in materials and contracts.

Perth Inner City Group
$39k favourable expenditure mainly due to savings in employee related costs of $123k which is partially offset by an unfavourable variance in materials and contracts of $84k.

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 2026

CITY OF VINCENT

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

ANNUAL INCOME BUDGET VS ACTUAL	ANNUAL EXPENDITURE BUDGET VS ACTUAL
($0.2M)	($0.9M)

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

Building Services
$61k favourable income mainly due to higher value applications received.
$45k unfavourable expenditure mainly due to an employee transfer from Compliance, partially offset by salary savings in the department.

Compliance Services
$258k favourable expenditure mainly due to lower employee related costs and an employee transfer to Building Services $239k and lower materials and contracts $19k.

Corporate Strategy and Governance
$75k favourable expenditure mainly due to lower materials and contracts of $48k and employee related costs of $25k.

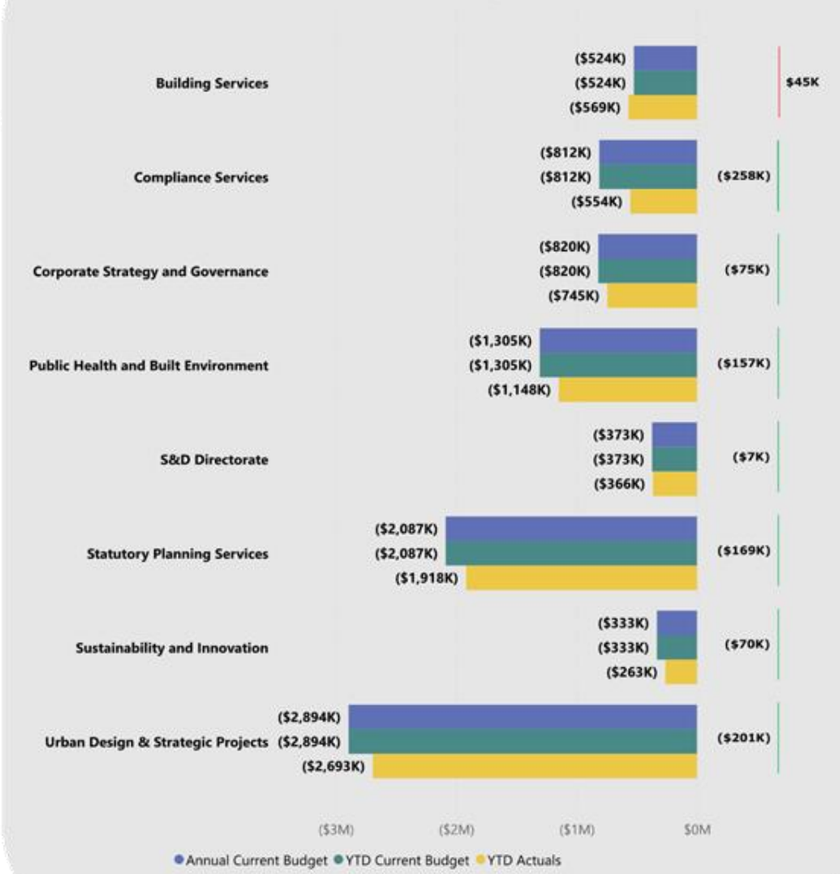
Public Health and Built Environment
$61k unfavourable income variance is primarily due to lower than anticipated inspection activity, resulting in reduced fee revenue.
$157k favourable expenditure mainly due to lower employee related costs $95k and materials and contracts of $59k.

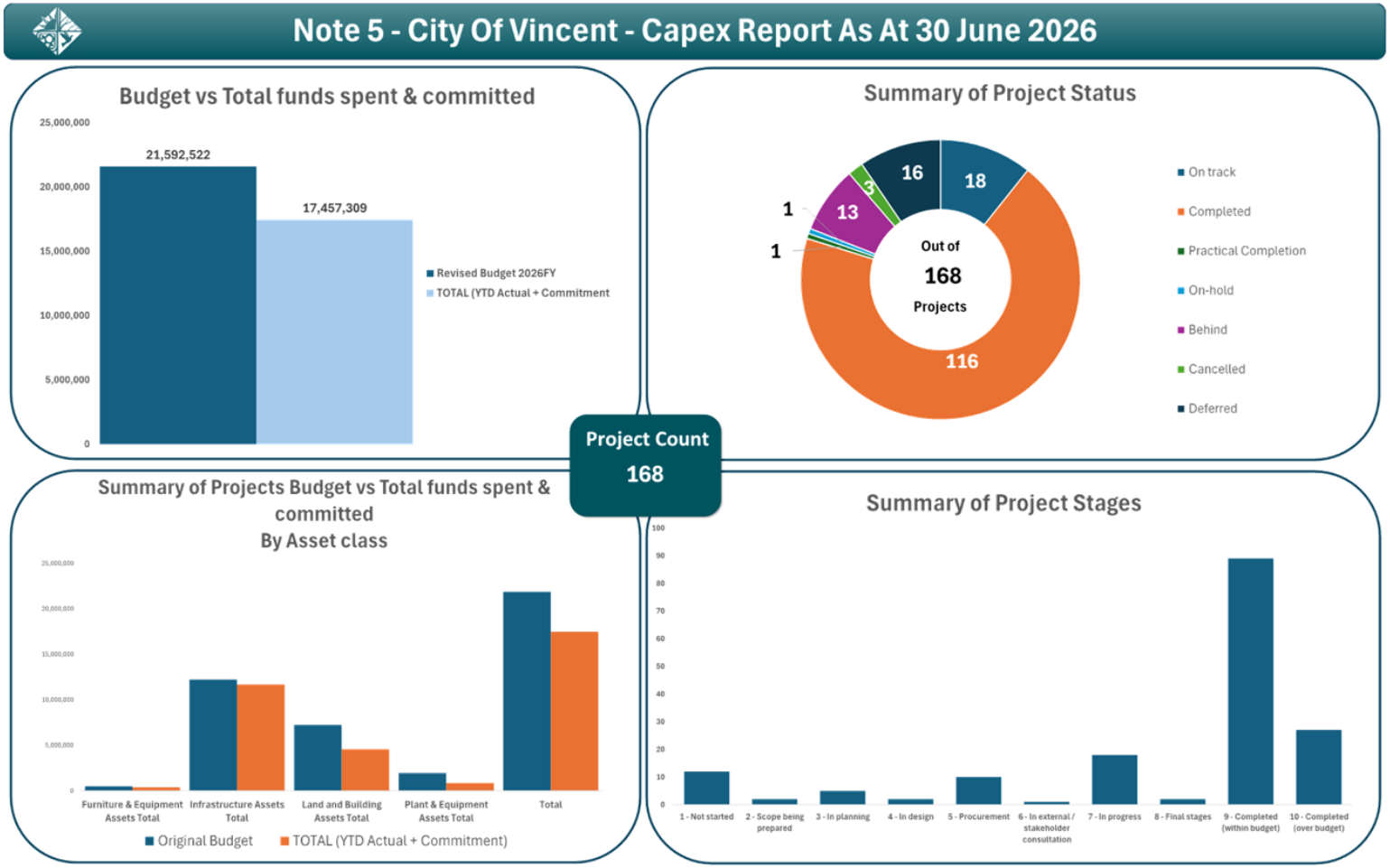
Statutory Planning Services
$39k unfavourable income mainly due to reversal of invoice for cash in lieu due to amended DA approval.
$169k favourable expenditure mainly due to team restructure of employee related costs $229k, partially offset by unfavourable variances in materials and contracts of $55k.

Sustainability and Innovation
$70k favourable expenditure mainly due to lower employee related costs of $78k.

Urban Design & Strategic Projects
$263k favourable income mainly due to grants and subsidies for strategic planning projects of $243k.
$201k favourable expenditure mainly due to lower employee related costs of $167k and materials and contracts of $42k.

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




Note 5 - City Of Vincent - Capex Report As At 30 June 2026
Budget vs Total funds spent & committed
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
0
21,592,522
17,457,309
Revised Budget 2026FY
TOTAL (YTD Actual + Commitment
Summary of Project Status
18
16
3
13
1
1
Out of
168
Projects
116
On track
Completed
Practical Completion
On-hold
Behind
Cancelled
Deferred
Project Count
168
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
Original Budget
TOTAL (YTD Actual + Commitment)
Summary of Project Stages
100
90
80
70
60
50
40
30
20
10
0
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 2025/26
AS AT 30 JUNE 2026

WO Name	Revised Budget 2026FY	YTD Budget	YTD Actual	YTD Variance	Commitment	Status	Stage	Commentary
Land & Building Assets								
Air Conditioning & HVAC Renewal								
Air Conditioning & HVAC Renewal - Admin	316,869	316,869	286,321	30,548	-	Completed	9 - Completed (within budget)	Project completed
Air Con & HVAC Renew - Miscellaneous	100,000	100,000	99,914	86	-	Completed	9 - Completed (within budget)	Works completed
Air Con/HVAC Renew - Mt Hawthorn Comm Centre (Leased)	17,688	17,688	4,928	12,760	-	Deferred	4 - In design	To be carried forward to FY2027
Leederville Oval - HVAC Renewal - East Perth Function Room	100,000	100,000	97,686	2,314	-	Completed	9 - Completed (within budget)	Project completed
Public Toilet Renewal Program								
Charles Veryard Reserve Clubroom Toilets	-	-	-	-	-	Deferred	1 - Not started	Carried forward to FY2027 at MYBR
Litis Stadium Works								
Litis Stadium Floodlights	940,000	940,000	777,793	162,207	-	Completed	9 - Completed (within budget)	Project completed
BPLC - Construction of Indoor Changerooms								
BPLC – Construc & Fit Out Indoor Pool Changerooms	33,367	33,367	33,367	-	-	Completed	9 - Completed (within budget)	Project completed
Litis Stadium changeroom redevelopment								
Infrastructure Works - Litis Stadium	270,446	270,446	168,855	101,591	-	Completed	9 - Completed (within budget)	Project completed, DLP commenced
Floreat Athena Clubrooom Refurbishment - Litis Stadium	113,364	113,364	111,159	2,205	-	Completed	9 - Completed (within budget)	Project completed
Beatty Park Leisure Centre - Facilities Infrastructure								
BPLC - Facilities Infrastructure Renewal	-	-	-	-	-	On track	7 - In progress	Works in progress
BPLC - Mechanical – HVAC Systems Renewal	25,000	25,000	22,410	2,590	-	Completed	9 - Completed (within budget)	Project completed
BPLC - Structure – Roof & Building Renewal	225,000	225,000	128,029	96,971	-	On track	7 - In progress	Works in progress
BPLC - Eastern Side Grandstand - Water Ingress	-	-	-	-	-	Deferred	3 - In planning	Carried forward to FY2027 at MYBR
Beatty Park Leisure Centre - Repair and maintain Heritage Grandstand	989,277	989,277	964,093	25,184	-	Completed	9 - Completed (within budget)	Project completed
Miscellaneous Asset Renewal (City Buildings)								
Misc Asset Renewal - City buildings	180,000	180,000	177,631	2,369	-	Completed	9 - Completed (within budget)	Works completed
Forrest Park Croquet - Kitchen Renewal	60,000	60,000	53,425	6,575	-	Completed	9 - Completed (within budget)	Project completed
City Buildings Painting Renewal	30,000	30,000	28,926	1,074	-	Completed	9 - Completed (within budget)	Works completed
Mt Claremont Depot								
Mt Claremont Depot	440,000	440,000	118,389	321,611	-	On track	7 - In progress	Works in progress
Land and Building Asset Renewal Projects								
DLGSC - HVAC, Plant & Fire Services Renewals	665,000	665,000	577,673	87,327	-	Practical Completion	8 - Final stages	Install completed. Works continuing with the BMS set up
Lease Property Non Scheduled Renewal	78,000	78,000	76,416	1,584	-	Completed	9 - Completed (within budget)	Project completed
Library Renewals - Upgrades to Accessibility	200,000	200,000	126,591	73,409	-	On track	7 - In progress	Works in progress, partially carried forward to FY2027
Leederville Oval - Misc Buildings Renewal	100,000	100,000	86,246	13,754	-	On track	7 - In progress	Works in progress, to be carried forward to FY2027
Loftus - Gymnastics WA - Roof Renewal	2,482	2,482	2,482	0	-	Deferred	5 - Procurement	Carried forward to FY2027 at MYBR
Mt Hawthorn Com Centre - Roof Renewal	-	-	-	-	-	Deferred	4 - In design	Carried forward to FY2027 at MYBR
Toilet/ facilities upgrade - Loftus Rec Ctr (Belgravia)	320,000	320,000	192,081	127,919	-	On track	8 - Final stages	In final stages
Highgate Child Health Clinic Renewal (Leased Child and Adolescent Health)	20,000	20,000	16,200	3,800	-	Completed	9 - Completed (within budget)	Works completed
Royal Park Hall - Carpet and Blind Renewal	30,000	30,000	28,929	1,071	-	Completed	9 - Completed (within budget)	Project completed
Admin Building Renewal	50,000	50,000	-	50,000	-	Deferred	1 - Not started	To be carried forward to FY27
Beatty Park Reserve Toilet	510,000	510,000	189,500	320,500	-	Deferred	7 - In progress	To be carried forward to FY2027
Halvorsen Halll - Renewal/Upgrade	5,000	5,000	1,700	3,300	-	Deferred	1 - Not started	To be carried forward to FY27
North Perth Bowling Club - Driveway Renewal	50,000	50,000	52,520	(2,520)	-	Completed	10 - Completed (over budget)	Project completed
Asbestos Management Plan - Childcare (as per asbestos register)	50,000	50,000	-	50,000	-	Deferred	1 - Not started	To be carried forward to FY2027
Water and Energy Efficiency Initiatives								
Water and Energy Efficiency Initiatives	150,000	150,000	56,047	93,953	-	Deferred	7 - In progress	To be carried forward to FY2027
Forrest Park Reserve								
Forrest Park Reserve Project	50,000	50,000	73,254	(23,254)	-	On track	7 - In progress	Advanced project to complete turf works in FY26
Land & Building Assets Total	***6,121,493***	***6,121,493***	***4,552,565***	***1,568,929***		-		
Furniture & Equipment Assets								
Furniture & Equipment								
BPLC - Non Fixed Assets Renewal	60,000	60,000	64,220	(4,220)	-	Completed	10 - Completed (over budget)	Works completed
BPLC Non-Infrastructure Fixed Asset Renewal	12,000	12,000	9,991	2,009	-	Completed	9 - Completed (within budget)	FY25 Project , works completed
Accessible City Strategy Implementation Program								
Accessible City Strategy Implementation - Capex for future years subject to Cash-in Lieu Reserve Funds received	100,000	100,000	52,893	47,107	-	Behind	7 - In progress	Project partly carried forward to FY2027 at MYBR.

ICT Renewal Program								
ICT Infrastructure Renewal	163,358	163,358	165,328	(1,970)	-	Completed	10 - Completed (over budget)	Project completed
Public Arts Projects								
COVID-19 Artwork relief project	16,125	16,125	-	16,125	-	Behind	3 - In planning	Project partly carried forward to FY2027 at MYBR.
Miscellaneous Asset Renewal (City Buildings)								
Furniture and Equipment Renewal - (Admin, Library and Depot)	25,000	25,000	20,828	4,172	-	Completed	9 - Completed (within budget)	Project completed
Parking Machines Asset Replacement Program								
Parking Infrastructure Renewal Program	53,000	53,000	59,974	(6,974)	-	Behind	5 - Procurement	
Furniture & Equipment Assets Total	***429,483***	***429,483***	***373,233***	***56,250***	**-**			
Plant & Equipment Assets								
Major Plant Replacement Program								
Heavy Fleet Replacement Program	546,500	546,500	454,077	92,423	-	Completed	9 - Completed (within budget)	Project partly carried forward to FY2027 at MYBR.
Fleet Management Program								
Light Fleet Replacement - Annual Allocation	-	-	-	-	-			
P1267 - Toyota Camry Hybrid 2.5Lt. Rego.1GUX039	50,000	50,000	50,099	(99)	-	Completed	10 - Completed (over budget)	Completed
P1270 - Toyota Corolla Hybrid 1GWG751, Ascent Hatch	50,000	50,000	-	50,000	-	Behind	5 - Procurement	To be carried forward to FY2027
P1271 - Toyota Corolla Hybrid 1GWG752, Ascent Hatch	50,000	50,000	-	50,000	-	Behind	5 - Procurement	To be carried forward to FY2027
P1273 - 1GWH073, Nissan LEAF Ev 18MY	50,000	50,000	-	50,000	-	Behind	5 - Procurement	To be carried forward to FY2027
P1281 - HYUNDI - Ioniq EV Hatch - 1HCJ354 Rangers	50,000	50,000	-	50,000	-	Deferred	2 - Scope being prepared	To be carried forward to FY2027
P1282 - Toyota Corolla Sedan Hybrid - 1HDR934	50,000	50,000	34,283	15,717	-	Completed	9 - Completed (within budget)	Completed
P2193 - Nissan Navara 4x2 - 1GQG990	50,000	50,000	40,873	9,127	-	Completed	9 - Completed (within budget)	Completed
P2212 - Nissan Navara 4X DSL Auto DC RX - 1HCO126	50,000	50,000	40,284	9,716	-	Completed	9 - Completed (within budget)	Completed
P2213 - Renaul Kangaroo 1HIY67	50,000	50,000	44,654	5,346	-	Completed	9 - Completed (within budget)	Completed
P2215 - NAVARA 4X2 1HKO697	50,000	50,000	40,284	9,716	-	Completed	9 - Completed (within budget)	Completed
P2217 - Nissan Navara Dual Cab 4x2 Auto 1HNK939	50,000	50,000	40,284	9,716	-	Completed	9 - Completed (within budget)	Completed
P2216 - Nissan Navara Dual Cab 4x2 Auto 1HKT763	50,000	50,000	40,284	9,716	-	Completed	9 - Completed (within budget)	Completed
P1278 - Toyota Corolla Hybrid Ascent 1GZQ221	50,000	50,000	32,983	17,017	-	Completed	9 - Completed (within budget)	Completed
P1283 - Toyota Corolla Hybrid 1HFD003	50,000	50,000	34,283	15,717	-	Completed	9 - Completed (within budget)	Completed
P1284 - Toyota Yaris 1HFJ099	50,000	50,000	-	50,000	-	Behind	5 - Procurement	To be carried forward to FY2027
P1285 - Toyota Yaris Hybrid 1HGJ592	50,000	50,000	-	50,000	-	Behind	5 - Procurement	To be carried forward to FY2027
P1290 - Hyundai Ioniq EV 1HNK941	50,000	50,000	-	50,000	-	Deferred	2 - Scope being prepared	To be carried forward to FY2027
Artlets								
Artlets - Public Art - Sculpture	2,500	2,500	-	2,500	-	Behind	5 - Procurement	
Plant & Equipment Assets Total	***1,399,000***	***1,399,000***	***852,390***	***546,610***	**-**			
Infrastructure Assets								
Robertson Park Development Plan - Stage 1								
Robertson Park Stage 1A - Tennis Centre	31,727	31,727	31,727	0	-	Completed	9 - Completed (within budget)	Project completed
Robertson Park Stage 1B - Tennis Centre	2,584,169	2,584,169	2,510,715	73,454	-	Completed	9 - Completed (within budget)	Project completed
MISCELLANEOUS								
Temporary at-grade car park	292,500	292,500	292,174	326	-	Completed	9 - Completed (within budget)	Project completed
Wandoolier/ Banks Reserve Master Plan Implementation								
Boardwalk - Interpretation Node	-	-	1,452	(1,452)	-	Completed	9 - Completed (within budget)	FY25 project, completed
General landscape - EPPS Foreshore Upgrades	40,000	40,000	12,165	27,835	-	Completed	9 - Completed (within budget)	Project completed
Skate Space at Britannia Reserve								
Mt Hawt Skate Park - Youth Skate Facility (Election Commitment)	82,565	82,565	300	82,265	-	On track	7 - In progress	To be carried forward to FY2027
Skate Space at Charles Veryard Reserve								
North Perth/Highgate Skate Park (Election Commitment)	45,000	45,000	35,375	9,625	-	On track	3 - In planning	Site inspection ongoing, partially carried forward
Parks Fencing Renewal Program								
Braithwaite Park - Renew Perimeter Fencing	110,000	110,000	85,109	24,891	-	Completed	9 - Completed (within budget)	Project completed
Leake/Alma St Res - renew playground fencing	10,000	10,000	-	10,000	-	Behind	5 - Procurement	To be carried forward to FY2027
Edinboro Street Reserve - Renew Perimeter Fencing	25,000	25,000	26,796	(1,796)	-	Completed	10 - Completed (over budget)	Project completed
Litis Stadium - Install New Fence (western end)	-	-	-	-	-	Cancelled	1 - Not started	Project cancelled
Heritage Recognition Panels - East Perth Power Station	7,500	7,500	-	7,500	-	On track	5 - Procurement	Fabrication underway, to be carried forward
Footpath Upgrade and Renewal Program								
Footpath Upgrade and Renewal Program	248,750	248,750	245,237	3,513	-	Completed	9 - Completed (within budget)	Project completed

Parks Irrigation Upgrade & Renewal Program								
Hyde Park - renew groundwater bores No 24 and 29	60,000	60,000	-	60,000	-	Behind	1 - Not started	To be carried forward to FY2027
Robertson Park - renew groundwater bore No 31	60,000	60,000	59,185	815	-	Completed	9 - Completed (within budget)	Project completed
Weld Square - renew irrigation system and install iron filter	370,000	370,000	336,288	33,712	-	Completed	9 - Completed (within budget)	Project completed
Beatty Park Res - renew in-ground irrigation system, electrical cabinet and install iron filter	250,000	250,000	243,054	6,946	-	Completed	9 - Completed (within budget)	Project completed
Birdwood Square - renew irrigation system and electrical cabinet	145,000	145,000	167,645	(22,645)	-	Completed	10 - Completed (over budget)	Project completed
Forrest Park - upgrade irrigation system and electrical cabinet	6,940	6,940	11,868	(4,928)	-	Completed	10 - Completed (over budget)	FY25 project, completed
Sullivan Logistics Stadium (Leederville Oval)								
Sullivan Logistics Stadium (Leederville Oval) Turf Upgrade	103,792	103,792	80,974	22,818	-	Completed	9 - Completed (within budget)	FY25 project, turf upgrade completed
Sullivan Logistics Stadium (Leederville Oval) Lighting Upgrade	360,147	360,147	373,971	(13,824)	-	Completed	9 - Completed (within budget)	Project completed
Road Maintenance Programs – MRRG								
Annual MRRG Program - bgt to be split	78,705	78,705	-	78,705	-	Completed	10 - Completed (over budget)	
MRRG - London St North Bound - Green St	199,333	199,333	234,361	(35,028)	-	Completed	10 - Completed (over budget)	Project completed, final MRWA claim submitted
MRRG - London St South Bound - Green St to Gill St	199,333	199,333	230,544	(31,211)	-	Completed	10 - Completed (over budget)	Project completed, final MRWA claim submitted
MRRG - Bulwer Street EB & WB - Smith St to Beaufor	182,907	182,907	312,054	(129,147)	-	Completed	10 - Completed (over budget)	Project completed
MRRG - Lord St North Bound - Newcastle St	115,416	115,416	119,676	(4,260)	-	Completed	10 - Completed (over budget)	Project completed, final MRWA claim submitted
MRRG - Lord St South Bound - Newcastle St to Parry St	93,220	93,220	110,466	(17,246)	-	Completed	10 - Completed (over budget)	Project completed, final MRWA claim submitted
MRRG - Lord St North Bound - Parry St to Edward St	137,012	137,012	135,696	1,316	-	Completed	9 - Completed (within budget)	Project completed, final MRWA claim submitted
MRRG - Lord St South Bound - Parry St to Edward St	104,074	104,074	110,466	(6,392)	-	Completed	10 - Completed (over budget)	Project completed, final MRWA claim submitted
Road Maintenance Programs – Local Road Program								
Annual Local Roads Program - bgt to be split	-	-	-	-	-	Completed	9 - Completed (within budget)	
LRP - Grosvenor Road - Norfolk St to William St	-	-	42	(42)	-	Completed	9 - Completed (within budget)	FY25 project, completed
LRP - Commonwealth Ave - Anzac Rd to Chamberlain St	131,350	131,350	125,460	5,890	-	Completed	9 - Completed (within budget)	Project completed
LRP - Fleet St - Bourke St to Richmond St	147,052	147,052	81,326	65,726	-	Completed	9 - Completed (within budget)	Project completed
LRP - Fitzroy St - Fitzgerald St to Dead end	89,651	89,651	79,558	10,093	-	Completed	9 - Completed (within budget)	Project completed
LRP - Franklin St - Oxford St to Melaleuca Ln	105,020	105,020	84,043	20,977	-	Completed	9 - Completed (within budget)	Project completed
LRP - Ruth St - William St to Wade St	48,816	48,816	52,945	(4,129)	-	Completed	10 - Completed (over budget)	Project completed
LRP - Salisbury St - Oxford St to Shakespeare St	161,795	161,795	115,229	46,566	-	Completed	9 - Completed (within budget)	Project completed
LRP - Campsie St Bourke St to Cul de Sac	44,174	44,174	34,898	9,276	-	Completed	9 - Completed (within budget)	Project completed
LRP - Galwey St - Oxford St to 60m in	81,362	81,362	60,032	21,330	-	Completed	9 - Completed (within budget)	Project completed
LRP - Raglan Rd - Hutt St to Walcott St	203,144	203,144	162,306	40,838	-	Completed	9 - Completed (within budget)	Project completed
LRP - Zebina St - Gardiner St to Cul de Sac	108,586	108,586	59,216	49,370	-	Completed	9 - Completed (within budget)	Project completed
LRP - Woodstock St - London St to R.O.W 104	179,335	179,335	190,050	(10,715)	-	Completed	10 - Completed (over budget)	Project completed
LRP - Cavendish St - Lincoln St to Chatsworth Rd	209,883	209,883	-	209,883	-	Deferred	1 - Not started	To be carried forward to FY2027
LRP - Raglan Rd - Fitzgerald St to Norfolk St	189,832	189,832	174,254	15,578	-	Completed	9 - Completed (within budget)	Works completed, MRWA linemarking in progress
LRP - Glebe Street - View St to Alma Rd	-	-	1,500	(1,500)	-	Completed	9 - Completed (within budget)	FY25 project, completed
LRP - Anzac Rd - Loftus St to Shakespeare St	-	-	206,434	(206,434)	-	Completed	10 - Completed (over budget)	Project completed
Parks Greening Plan Program								
Greening plan	231,698	231,698	136,694	95,004	-	On track	7 - In progress	Planting underway
Post PSHB Restoration Works	317,469	317,469	54,255	263,214	-	On track	7 - In progress	Works in progress
Traffic Management Improvements								
Minor Traffic Management Improvements	300,000	300,000	351,673	(51,673)	-	On track	7 - In progress	Works in progress
Parks Infrastructure Upgrade & Renewal Program								
Birdwood Square Floodlight Renewal	360,000	360,000	83,374	276,626	-	Deferred	7 - In progress	Works in progress, to be carried forward to FY2027
Parks Infrastructure Upgrade & Renewal - BBQ provision	60,000	60,000	59,571	429	-	Completed	9 - Completed (within budget)	Project completed
Infrastructure Upgrade/Renewl Proram - General Provision	60,000	60,000	76,400	(16,400)	-	Completed	9 - Completed (within budget)	Project completed
Oxford St Reserve - renew park furniture	40,000	40,000	33,633	6,367	-	Completed	10 - Completed (over budget)	Project completed
Streetscape - renew furniture	-	-	-	-	-	Cancelled	1 - Not started	Project cancelled
Menzies Park Floodlights Upgrade	445,500	445,500	94,956	350,544	-	Deferred	7 - In progress	Works in progress, to be carried forward to FY2027
Accessible City Strategy Implementation Program								
Wayfinding Implementation Plan - Stage 1	62,900	62,900	-	62,900	-	Deferred	1 - Not started	Carried forward to FY2027 at MYBR
Road Maintenance Programs – State Black Spot								
State Black Spot Programs scheduled annually	-	-	-	-	-	On track	7 - In progress	
Blackspot - Brisbane Street with Smith and Brewer St	61,000	61,000	40,706	20,294	-	Completed	9 - Completed (within budget)	Works completed, MRWA linemarking in progress
Blackspot - Eton from Haynes Street to SBR intersection	90,000	90,000	111,812	(21,812)	-	Completed	10 - Completed (over budget)	Project completed, line marking in progress
Road Maintenance Programs – Roads to Recovery								
Annual Roads to Recovery Program - bgt to be split	18,922	18,922	-	18,922	-	Completed	10 - Completed (over budget)	Project completed
R2R - Farmer St - Fitzgerald St to Angove St	380,000	380,000	460,738	(80,738)	-	Completed	10 - Completed (over budget)	Project completed
R2R - Ruth St - Lake St to William St	98,823	98,823	154,282	(55,459)	-	Completed	10 - Completed (over budget)	Project completed
Public Open Space Strategy Implementation Plan								
Public Open Space Strategy Implementation	51,200	51,200	30,283	20,917	-	Completed	9 - Completed (within budget)	Project completed
Parks Lighting Renewal Program								
Lighting Renewal Program - General Provision	52,000	52,000	50,076	1,924	-	Completed	9 - Completed (within budget)	Project completed
Axford Park Lighting Upgrade	200,000	200,000	187,036	12,964	-	Completed	9 - Completed (within budget)	Project completed
Gully Soak-well and Minor Drainage Improvement Pro								
Catchment Drainage Improvements	400,000	400,000	462,644	(62,644)	-	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
Parks Eco-Zoning - General Provision	20,000	20,000	-	20,000	-	Completed	9 - Completed (within budget)	Transferred to operational due to nature
Road Reserves - Eco-zoning	3,213	3,213	-	3,213	-	Completed	10 - Completed (over budget)	FY25 poject, completed
Parks Pathways Renewal Program								
Hyde Park Re-asphalt Pathways	50,000	50,000	44,242	5,758	-	Completed	9 - Completed (within budget)	Project completed
Pathways Renewal Program - General Provision	80,000	80,000	77,296	2,704	-	Completed	9 - Completed (within budget)	Project completed
Smith`s Lake - re-asphalt existing bitumen pathways	45,000	45,000	44,742	258	-	Completed	9 - Completed (within budget)	Project completed
Robertson Park - re-asphalt existing bitumen pathways	60,000	60,000	21,500	38,500	-	Completed	9 - Completed (within budget)	Project completed
Mick Michael Park - re-asphalt existing bitumen pathways	35,000	35,000	22,795	12,205	-	Completed	9 - Completed (within budget)	Project completed
Car Parking Upgrade/Renewal Program								
Accessibility audits and proposed project implementation	20,000	20,000	-	20,000	-	Behind	3 - In planning	To be carried forward to FY2027
Bus Shelter Replacement and Renewal Program								
Bus Shelters - Replace & Upgrade	65,975	65,975	20,483	45,492	-	Completed	9 - Completed (within budget)	Project completed
Parks Playground / Exercise Equipment Upgrade & Renewal Program								
Cricket Wicket Renewal Program	37,000	37,000	34,521	2,479	-	Completed	9 - Completed (within budget)	Project completed
Braithwaite Park - replace wooden nature plan elements	20,000	20,000	19,295	705	-	Completed	9 - Completed (within budget)	Project completed
Oxford St Res - renew wooden nature play elements	13,555	13,555	13,600	(45)	-	Completed	9 - Completed (within budget)	Project completed
Playground/Exer Equip Renewal Program - General Provision	55,000	55,000	23,859	31,141	-	Completed	9 - Completed (within budget)	Project completed
Brigatti Gardens - repl playground equip/soft fall	175,000	175,000	176,174	(1,174)	-	Completed	9 - Completed (within budget)	Project completed
Edinboro St Res - repl playground equipment and soft fall	161,542	161,542	159,680	1,862	-	Completed	9 - Completed (within budget)	Project completed
Banks Reserve - renew platforms and wooden nature play elements	16,445	16,445	16,445	-	-	Completed	9 - Completed (within budget)	Project completed
Hyde Park - renew playground and softfall (east)	156,821	156,821	146,680	10,141	-	Completed	9 - Completed (within budget)	Project completed
Beatty Park Reserve - repl exercise equipment	80,000	80,000	80,000	-	-	Completed	9 - Completed (within budget)	Project completed
Hyde Park - renew playground and softfall (West)	100,000	100,000	-	100,000	-	On track	3 - In planning	To be carried forward to FY2027
Beatty Park Reserve - Renew Playground Equipment and Softfall	179,880	179,880	174,360	5,520	-	Completed	9 - Completed (within budget)	Project completed
Britannia Road Reserve - Renew Playground Equipment and Softfall (south)	180,000	180,000	169,955	10,045	-	Completed	9 - Completed (within budget)	Project completed
Hyde Street Reserve - Renew Playground Equipment and Softfall	180,000	180,000	172,180	7,820	-	Completed	9 - Completed (within budget)	Project completed
Leased Properties Playground Renewal - General Provisions	100,000	100,000	-	100,000	-	On track	7 - In progress	Installation during July school holidays
Cricket Practice Net Renewal Program	100,000	100,000	95,245	4,755	-	Completed	9 - Completed (within budget)	Project completed
AFL Goals Renewal Program	15,000	15,000	7,610	7,390	-	Completed	9 - Completed (within budget)	Project completed
Bicycle Network								
Bicycle Network	99,791	99,791	108,432	(8,641)	-	On track	6 - In external / stakeholder consultation	In progress
Bicycle Network - Travel Smart Actions	35,111	35,111	2,751	32,360	-	Behind	1 - Not started	
Rights of Way Rehabilitation Program								
Rights of Way Rehab Program	185,933	185,933	219,137	(33,204)	-	Completed	10 - Completed (over budget)	Project completed
Parks Irrigation Upgrade and Renewal Program								
Groundwater Bore and Pump Renewal - General Provision	120,000	120,000	115,919	4,081	-	On track	7 - In progress	In progress
Street Lighting Renewal Program								
Street Lighting Upgrade Program	30,000	30,000	40,066	(10,066)	-	Completed	10 - Completed (over budget)	Project completed
Robertson Park Development Plan - Stage 2								
Dog & Leisure park	51,542	51,542	28,022	23,520	-	Completed	9 - Completed (within budget)	Project completed
Greening Program - Robertson Park Stage 2	290,000	290,000	61,405	228,595	-	Completed	9 - Completed (within budget)	Project completed
Infrastructure Assets Total	***13,642,546***	***13,642,546***	***11,679,121***	***1,963,425***	***-***			
Total	***21,592,522***	***21,592,522***	***17,457,309***	***4,135,214***	***-***			

Summary	**Revised Budget 2026FY**	**YTD Budget**	**YTD Actual**	**Remaining Budget**
	$	**$**	**$**	**$**
Land and Buildings	6,121,493	6,121,493	4,552,565	25.63%
Furniture and Equipment	429,483	429,483	373,233	13.10%
Plant and Equipment	1,399,000	1,399,000	852,390	39.07%
Infrastructure Assets	13,642,546	13,642,546	11,679,121	14.39%
Total	**21,592,522**	**21,592,522**	**17,457,309**	**19.15%**

Funding	**Revised Budget 2026FY**	**YTD Budget**	**YTD Actual**
	$	**$**	**$**
Own Source Funding - Municipal	13,315,007	13,315,007	10,843,441
Cash Backed Reserves	3,414,658	3,414,658	2,600,009
Capital Grants, Contributions and Loans	4,416,793	4,416,793	3,716,507
Other (Disposals/Trade In)	446,064	446,064	297,352
Total	**21,592,522**	**21,592,522**	**17,457,309**

CITY OF VINCENT
NOTE 6 - CASH BACKED RESERVES
AS AT 30 JUNE 2026

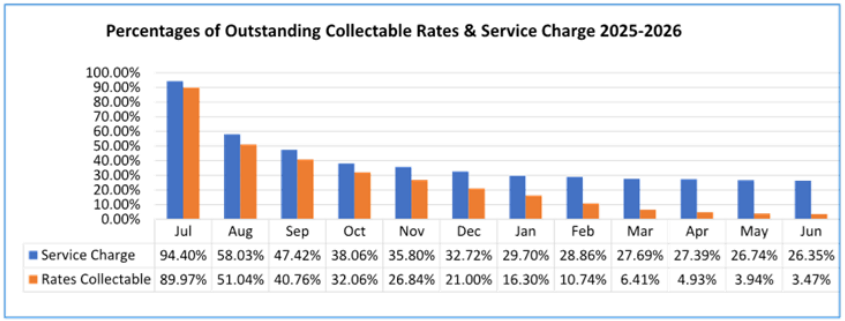
Reserve Particulars	Revised Budget Opening Balance 1/07/2025	Actual Opening Balance 1/07/2025	Budget Transfers to Reserve 30/06/2026	YTD Actual Transfers to Reserve 30/06/2026	Budget Interest Earned 30/06/2026	YTD Actual Interest Earned 30/06/2026	Budget Transfers from Reserve 30/06/2026	YTD Actual Transfers from Reserve 30/06/2026	Budget Closing Balance 30/06/2026	Actual Closing Balance 30/06/2026
	$	$	$	$	$	$	$	$	$	$
Asset Sustainability Reserve	10,251,888	10,251,888	2,097,153	2,097,153	376,760	376,760	(2,658,695)	(1,973,003)	10,067,106	10,752,798
Beatty Park Leisure Centre Reserve	202,805	202,805	300,000	300,000	7,453	7,453	0	0	510,258	510,258
Cash in Lieu Parking Reserve	828,286	828,286	0	0	30,440	30,440	(455,400)	(345,068)	403,326	513,659
Hyde Park Lake Reserve	184,697	184,697	0	0	6,788	6,788	0	0	191,485	191,485
Land and Building Acquisition Reserve	340,403	340,403	0	0	12,510	12,510	0	0	352,913	352,913
Leederville Oval Reserve	146,187	146,187	34,691	34,691	5,372	5,372	(75,344)	(75,344)	110,906	110,906
Loftus Community Centre Reserve	157,564	157,564	0	0	5,791	5,791	0	0	163,355	163,355
Loftus Recreation Centre Reserve	163,995	163,995	73,176	73,176	6,027	6,027	0	0	243,198	243,198
Office Building Reserve - 246 Vincent Street	228,001	228,001	0	0	8,379	8,379	(204,112)	(204,112)	32,268	32,268
Parking Facility Reserve	120,954	120,954	0	0	4,445	4,445	0	0	125,399	125,399
Percentage For Public Art Reserve	296,683	296,683	0	0	10,903	10,903	(18,625)	0	288,961	307,586
POS reserve - General	1,531,903	1,531,903	49,440	49,440	56,298	56,298	0	0	1,637,641	1,637,641
POS reserve - Haynes Street	148,146	148,146	44,670	44,670	5,444	5,444	0	0	198,260	198,259
State Gymnastics Centre Reserve	88,135	88,135	14,065	13,956	3,239	3,239	(2,482)	(2,482)	102,957	102,848
Strategic Waste Management Reserve	385,711	385,711	100,000	100,000	14,175	14,175	0	0	499,886	499,886
Catalina Land Sales Reserve	12,171,329	12,171,329	5,833,333	5,833,333	447,299	447,299	0	0	18,451,961	18,451,961
Underground Power Reserve	2,685,083	2,685,083	970,837	970,837	98,677	98,677	0	0	3,754,597	3,754,597
	29,931,770	**29,931,770**	**9,517,365**	**9,517,256**	**1,100,000**	**1,100,000**	**(3,414,658)**	**(2,600,009)**	**37,134,477**	**37,949,017**

CITY OF VINCENT
NOTE 7 - RECEIVABLES (RATING & OTHER DEBTORS)
FOR THE MONTH ENDED 30 JUNE 2026

CITY OF VINCENT

Rates & Service Charge Outstanding

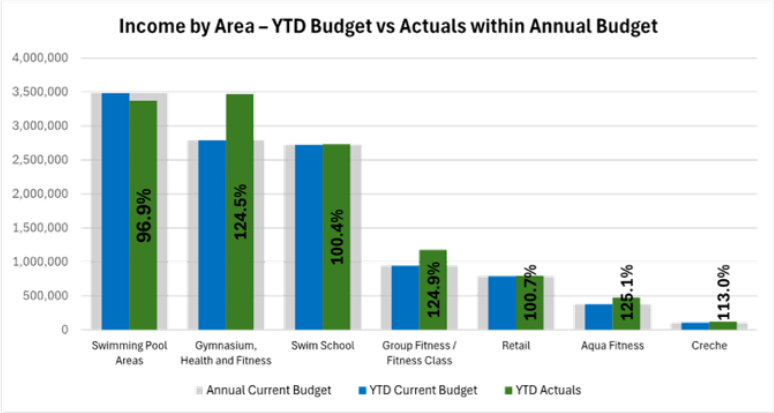
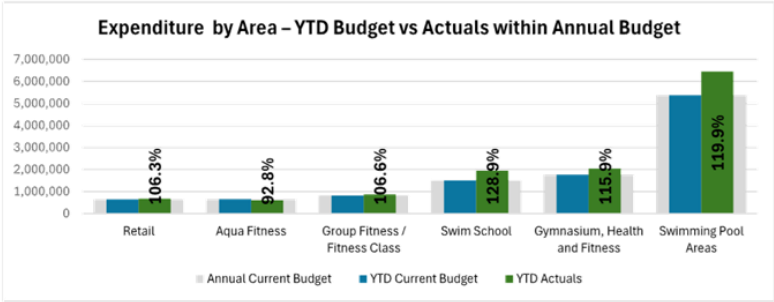
	Total
Balance from Previous Year	891,273
Rates Levied - Initial	46,503,764
Rates Levied - Interims	64,074
Rates Waived	(141,611)
Rates Concessions	(33,450)
Service Charges Levied	7,019,094
Non Payment Penalties	667,886
Other Rates Revenue	190,832
Total Rates Collectable	**55,161,860**
Outstanding Rates	1,668,874
Outstanding Service Charge - Current	123,257
ESL Debtors	127,487
Total Rebates Not Yet Claimed	12,662
ESL Rebates Not Yet Claimed	4,256
Deferred Rates Debtors	(186,588)
Current Rates Outstanding	**1,749,947**



Receivable - Other Debtors

DESCRIPTION	30 Days	60 Days	90 Days	OVER 90 DAYS	BALANCE
	$	$	$	$	$
DEBTOR CONTROL - HEALTH LICENCES	7,205	2,787	1,027	8,761	19,780
DEBTOR CONTROL - CASH IN LIEU CAR PARKING	0	0	0	37,107	37,107
DEBTOR CONTROL - PROPERTY INCOME	127,493	452	3,043	2,253	133,240
DEBTOR CONTROL - RECOVERABLE WORKS	1,408	0	0	930	2,337
DEBTOR CONTROL - BEATTY PARK LEISURE CENTRE	0	0	0	0	0
DEBTOR CONTROL - POOL FEES	218	218	(218)	654	872
DEBTOR CONTROL - OTHER	246,459	2,500	1,400	47,018	297,376
DEBTOR CONTROL - PLANNING SERVICES FEES	156	0	40	561	757
DEBTOR CONTROL - GST	(295,411)	295,411	(166,098)	166,098	0
DEBTOR CONTROL - INFRINGEMENT	187,829	110,923	78,858	2,639,372	3,016,982
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(553,733)	(553,733)
IMPAIRMENT OF RECEIVABLES	0	0	0	(62,986)	(62,986)
TOTAL DEBTORS OUTSTANDING AS AT 30/06/2026	**275,356**	**412,291**	**(81,948)**	**2,286,034**	**2,891,733**
	9.5%	**14.3%**	**-2.8%**	**79.1%**	**100.0%**

ACCRUED INCOME	1,053,537
ACCRUED INTEREST	1,069,585
PREPAYMENTS	625,117
RECEIVABLES - EMPLOYEE PROVISIONS - CURRENT	283,534
LEASE INCENTIVE - NON CURRENT	162,500
TOTAL TRADE AND OTHER RECEIVABLES	**6,086,006**

CITY OF VINCENT
NOTE 8 - BEATTY PARK LEISURE CENTRE FINANCIAL ACTIVITY
AS AT 30 Jun 2026

	Annual Current Budget FY25-26 $	YTD Current Budget Jun-26 $	YTD Actuals Jun-26 $
OPERATING ACTIVITIES			
Revenue			
Revenue	11,372,517	11,372,517	11,224,593
Expenses			
Expenses	(11,412,958)	(11,412,958)	(12,168,000)
Net Operating Surplus/(Deficit)	**(40,441)**	**(40,441)**	**(943,406)**
Non-cash amounts excluded	(2,638,131)	(2,638,131)	(2,655,934)
Amount attributable to operating activities	**2,597,690**	**2,597,690**	**1,712,528**
INVESTING ACTIVITIES			
Capital expenditure	(1,344,644)	(1,344,644)	(1,221,973)
Amount attributable to investing activities	**(1,344,644)**	**(1,344,644)**	**(1,221,973)**
FINANCING ACTIVITIES			
Repayment of borrowings	(830,399)	(830,399)	(833,870)
Amount attributable to financing activities	**(830,399)**	**(830,399)**	**(833,870)**
Net current assets at Jun 26 - surplus/(deficit)	**422,647**	**422,647**	**(343,316)**