



CITY OF VINCENT

AGENDA
Late Reports
Council Briefing
21 May 2019

Time: 6pm
Location: Administration and Civic Centre
244 Vincent Street, Leederville

David MacLennan
Chief Executive Officer

Order Of Business

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7 CORPORATE SERVICES

7.4 FINANCIAL STATEMENTS AS AT 30 APRIL 2019

TRIM Ref: D19/72210
 Author: Nirav Shah, Coordinator Financial Services
 Authoriser: Michael Quirk, Executive Director Community Engagement
 Attachments: 1. Financial statements as at 30 April 2019 [↓](#) 

RECOMMENDATION:

That Council RECEIVES the financial statements for the month ended 30 April 2019 as shown in Attachment 1.

PURPOSE OF REPORT:

To present the statement of financial activity for the period ended 30 April 2019.

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, and as compared to the budget.

DETAILS:

The following documents, included as **Attachment 1**, comprise the statement of financial activity for the period ending 30 April 2019:

Note	Description	Page
1.	Statement of Financial Activity by Program Report and Graph	1-3
2.	Statement of Comprehensive Income by Nature or Type Report	4
3.	Net Current Funding Position	5
4.	Summary of Income and Expenditure by Service Areas	6-64
5.	Capital Expenditure and Funding and Capital Works Schedule	65-77
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Comments on the Statement of Financial Activity (as at Attachment 1):

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

Revenue by Program is tracking higher than the year to date budgeted revenue by \$690,430 (4%). The following material items relating to Community Amenities contributed to this position:

- Recognition of monies transferred from trust for contributions relating to Percent of Art - \$200,000; and
- Recognition of additional income due to unclaimed monies that have been held in trust for greater than 10 years - \$321,248. This is in accordance with s.6.9 (4) of the *Local Government Act 1996*.

Revenue by Nature or Type is tracking higher than the budgeted revenue by \$516,103. The following items materially contributed to this position:

- A budget to actual surplus of \$379,504 in '**Operating grants, subsidies and contributions**' that is materially contributed from the receipt of monies from percentage of art contributions (\$200,000);
- A budget to actual surplus of \$148,633 in '**Other revenue**' that is materially contributed from the recognition of unclaimed monies from the trust fund (\$321,248). However, this increase is offset by \$153,910 from recoups for ongoing variable outgoings not being finalised as yet;
- A budget to actual surplus of \$164,440 due to an increase in '**Interest earnings**' from investments; and
- A budget to actual deficit in revenue from interim rates by \$100,742 due to a decline in new development for the current financial year.

Expenditure by Program reflects an under-spend of \$1,256,745 (3%) compared to the year to date budget. Majority of the programs reflect an under-spend, however 'Transport' reflects an over-spend of \$112,434 largely contributed by the budget phasing of depreciation expenditure relating to roads.

Expenditure by Nature or Type reflects an under-spend of \$1,083,263 (2%) compared to the year to date budget. The following items materially contributed to this position:

- **Materials and contracts** reflects an under-spend of \$1,739,004. This variance is largely contributed by timing of on-going works and operating projects that have not commenced as yet resulting in the works being carried forward to 2019/20;
- **Other expenditure** reflects an under-spend of \$414,861 largely contributed to operating projects not having commenced and will be carried forward to 2019/20;
- **Employee costs** reflects an over-spend of \$591,680 largely contributed to budget phasing due to April having 3 payroll payment runs and a one-off redundancy payments;
- **Depreciation on non-current assets** reflects an over-spend of \$433,315 largely due to budget phasing for depreciation relating to roads. The overall impact of depreciation will be on par with the budgeted amount at the end of the financial year.

Opening Surplus Bought Forward – 2018/19

The opening net surplus position brought forward for 2018/19 was \$5,524,405 as stated in the 2017/2018 audited financial statements.

As at 30 April 2019, the surplus amount is \$13,511,705 compared to the year to date budgeted amount of \$8,771,056. This variance is largely comprised of a reduction in expenditure for works relating to capital works. The table in *Note 5* provides a summarised breakdown of the expenditure activity in each asset category.

Content of Statement of Financial Activity

An explanation of each report in the Statement of Financial Activity (**Attachment 1**), along with some commentary, is below:

1. Statement of Financial Activity by Program Report (Note 1 Page 1)

This statement of financial activity shows operating revenue and expenditure classified by Program.

2. Statement of Comprehensive Income by Nature or Type Report (Note 2 Page 4)

This statement of financial activity shows operating revenue and expenditure classified by Nature or Type.

3. Net Current Funding Position (Note 3 Page 5)

'Net current assets' is the difference between the current assets and current liabilities; less committed assets and restricted assets.

4. Summary of Income and Expenditure by Service Areas (Note 4 Page 6 – 64)

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 65 - 77)

The Table below summarises the '2018/2019 capital expenditure budget by program' as at 30 April 2019. The full capital works program is listed in detail in Note 5 of **Attachment 1**.

	Current Budget \$	YTD Budget \$	YTD Actual \$	Remaining Budget %
Land and Buildings	2,535,542	1,880,595	1,107,051	56.3%
Infrastructure Assets	7,474,682	6,927,400	3,898,516	47.8%
Plant and Equipment	2,972,882	2,018,351	856,429	71.2%
Furniture and Equipment	969,870	848,414	99,056	89.8%
Total	13,952,976	11,674,760	5,961,052	57.3%

FUNDING	Current Budget \$	YTD Budget \$	YTD Actual \$	Remaining Budget %
Own Source Funding - Municipal	9,603,667	7,811,808	4,232,458	55.9%
Cash Backed Reserves	1,996,478	1,542,121	356,625	82.1%
Capital Grant and Contribution	1,872,868	1,872,868	1,089,780	41.8%
Other (Disposals/Trade In)	479,963	447,963	282,189	41.2%
Total	13,952,976	11,674,760	5,961,052	57.3%

Note: Detailed analysis is included on page 65 - 77 of Attachment 1.

6. Cash Backed Reserves (Note 6 Page 78)

The cash backed reserves schedule provides a detailed summary of the movements in the reserves portfolio, including transfers to and from the reserve. The balance as at 30 April 2019 is \$13,153,249.

7. Rating Information (Note 7 Page 79 – 80)

The notices for rates and charges levied for 2018/19 were issued on 26 July 2018.

The Local Government Act 1995 provides for ratepayers to pay rates by four instalments. The due dates for each instalment are:

First Instalment	31 August 2018
Second Instalment	31 October 2018
Third Instalment	04 January 2019
Fourth Instalment	04 March 2019

Total rates collected, as at 30 April 2019 is \$34,739,356. Furthermore, the outstanding rates debtors balance is \$1,169,721 including deferred rates (\$95,513).

Final instalment notices have been issued to ratepayers that have defaulted on their instalment payments. Thereafter the debt will be handed over for further debt collection.

8. Receivables (Note 8 Page 81)

Trade receivables outstanding as at 30 April 2019 is \$2,495,126, of which \$1,484,200 has been outstanding for over 90 days. Administration has been regularly following up all outstanding items by issuing reminders when they are overdue, subsequently initiating a formal debt collection process for when payments remain outstanding for long periods of time.

Below is a summary of the items that have been outstanding for over 90 days:

- \$1,326,087 (89.3%) relates to unpaid infringements (plus costs) over 90 days. Infringements that remain unpaid for more than two months are sent to the Fines Enforcement Registry (FER), which then collects the outstanding balance on behalf of the City for a fee. The debtor balance has improved by 2.5% (\$186,705) compared to last month.

Due to the aged nature of some of the unpaid infringements, the provision for doubtful debts has been increased this year and an amount of \$1,066,403 has been transferred to long term infringement debtors (non-current portion); and

- \$181,140 (12.2%) relates to cash in lieu of car parking debtors. Administration has entered into special payment arrangements with cash in lieu parking debtors that prefer to pay over a fixed term of five years.

9. Beatty Park Leisure Centre – Financial Position report (Note 9 Page 82)

As at 30 April 2019, the operating deficit for the centre is \$1,521,906 compared to the year to date budgeted amount of \$1,450,905.

10. Explanation of Material Variances (Note 4 Page 6 – 64)

The materiality thresholds used for reporting variances are 10% and/or \$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 or where that variance exceeds \$20,000 (+/-). This threshold was adopted by Council as part of the budget adoption for 2018/19 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 to the above, all material variances as at 30 April 2019 have been detailed in the variance comments report in **Attachment 1**.

11. Treatment of Assets Less Than \$5,000

The following amendment has been made to s6.10 Regs.17 (A) (5) of the Local Government Act:

An asset is to be excluded from the assets of a local government if the fair value of the asset as at the date of acquisition by the local government is under \$5,000.

As a result, Administration has reallocated the expenditure relating to the affected assets under this new threshold from capital to operating. The impact of this change is an increase in year to date operating expenditure by \$240,642 resulting in a negative impact on the net position for the year.

Administration is currently reviewing the assets that have been acquired in the previous financial years and will perform a similar exercise to be fully compliant with the new legislative requirements.

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 to with the City's *Strategic Community Plan 2018-2028*:

Innovative and Accountable

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

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

Our community is satisfied with the service we provide.

We are open and accountable to an engaged community.

SUSTAINABILITY IMPLICATIONS:

Not applicable.

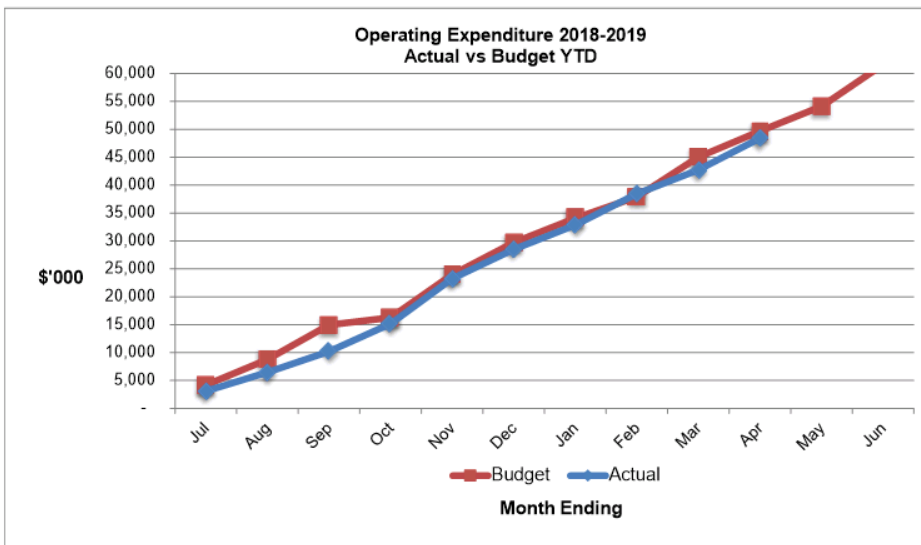
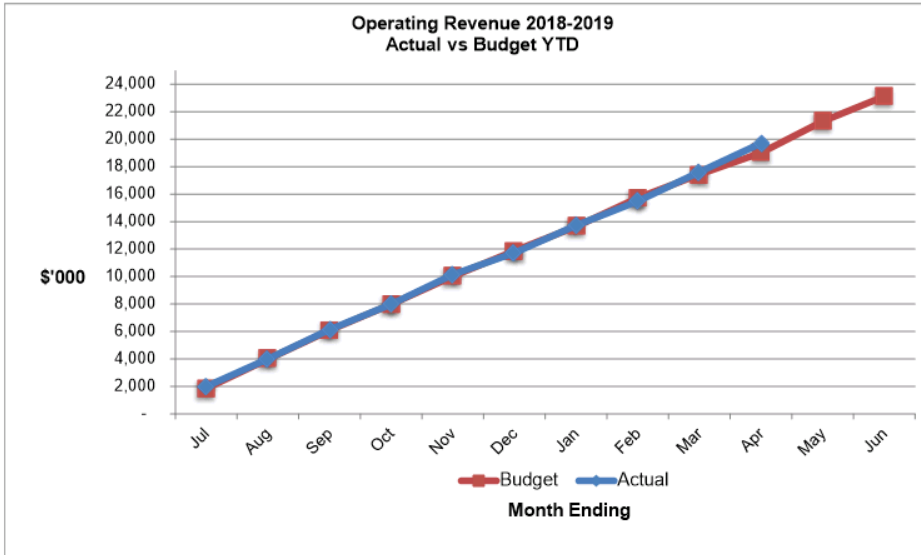
FINANCIAL/BUDGET IMPLICATIONS:

Not applicable.

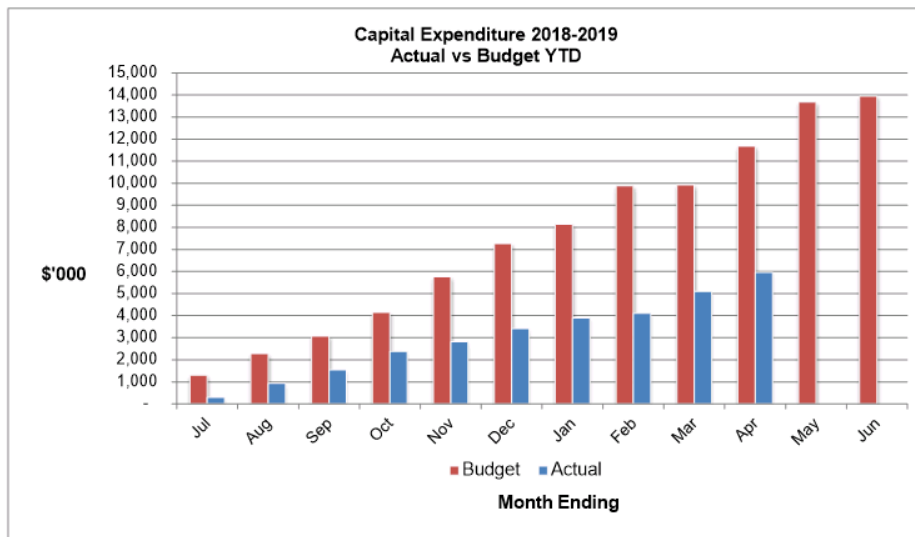
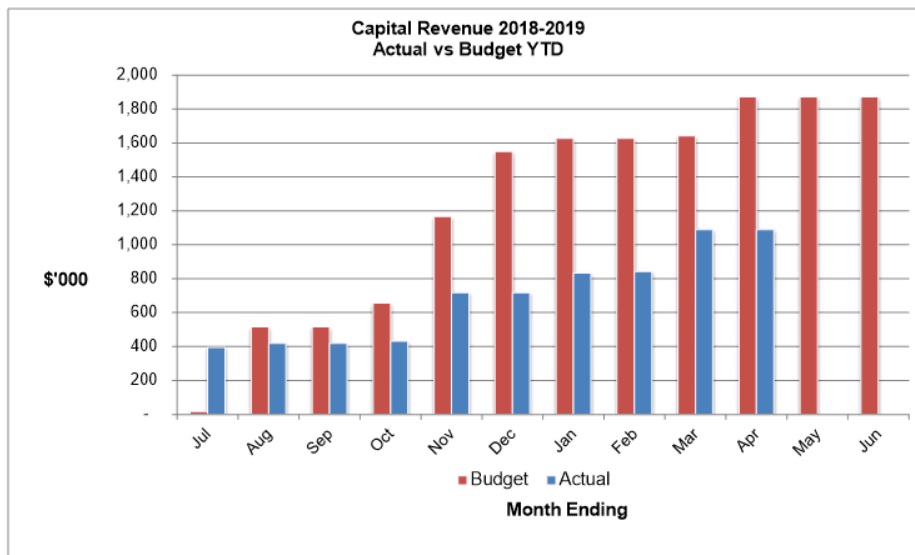
CITY OF VINCENT
NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
BY PROGRAM
AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 2018/19 \$	YTD Actual 2018/19 \$	YTD Variance 2018/19 \$	YTD Variance 2018/19 %
REVENUE FROM OPERATING ACTIVITIES (EXCLUDING RATES)					
Governance	56,240	51,040	39,075	(11,965)	-23%
General Purpose Funding	1,952,021	1,702,717	1,849,151	146,434	9%
Law, Order, Public Safety	195,385	145,815	131,534	(14,281)	-10%
Health	370,165	340,173	369,222	29,049	9%
Education and Welfare	224,115	190,280	165,692	(24,588)	-13%
Community Amenities	999,846	908,257	1,563,850	655,593	72%
Recreation and Culture	10,289,607	8,553,195	8,199,005	(354,190)	-4%
Transport	8,068,090	6,731,502	6,701,652	(29,850)	0%
Economic Services	261,500	212,836	280,586	67,750	32%
Other Property and Services	708,273	183,861	410,339	226,478	123%
	23,125,242	19,019,676	19,710,106	690,430	4%
EXPENDITURE FROM OPERATING ACTIVITIES					
Governance	(2,664,421)	(2,199,417)	(2,212,665)	(13,248)	1%
General Purpose Funding	(881,463)	(670,327)	(522,939)	147,388	-22%
Law, Order, Public Safety	(1,593,050)	(1,345,615)	(1,154,868)	190,747	-14%
Health	(1,356,368)	(1,124,858)	(993,433)	131,425	-12%
Education and Welfare	(1,224,491)	(1,050,145)	(816,952)	233,193	-22%
Community Amenities	(12,926,490)	(9,778,221)	(9,097,970)	680,251	-7%
Recreation and Culture	(24,370,082)	(20,192,902)	(20,125,947)	66,955	0%
Transport	(13,969,209)	(11,223,000)	(11,335,434)	(112,434)	1%
Economic Services	(785,489)	(667,895)	(673,070)	(5,175)	1%
Other Property and Services	(1,842,794)	(1,418,634)	(1,480,992)	(62,358)	4%
	(61,613,857)	(49,671,014)	(48,414,269)	1,256,745	-3%
NET RESULT EXCLUDING GENERAL RATES	(38,488,615)	(30,651,338)	(28,704,163)	1,947,175	-6%
OPERATING ACTIVITIES EXCLUDED FROM BUDGET					
NON-CASH EXPENDITURE AND REVENUE					
Add Deferred Rates Adjustment	0	0	25,541	25,541	0%
(Profit)/Loss on Asset Disposals	(437,908)	49,925	(197,142)	(247,067)	-495%
Add Back Depreciation	11,157,341	8,897,817	9,331,132	433,315	5%
AMOUNT ATTRIBUTABLE TO OPERATING ACTIVITIES	10,719,433	8,947,742	9,159,532	211,790	2%
INVESTING ACTIVITIES					
Non-Operating Grants, Subsidies and Contributions	1,872,868	1,872,868	1,089,780	(783,088)	-42%
Purchase Land and Buildings	(2,535,542)	(1,880,595)	(1,107,051)	773,544	-41%
Purchase Infrastructure Assets	(7,474,682)	(7,012,390)	(3,898,516)	3,113,874	-44%
Purchase Plant and Equipment	(2,972,882)	(1,933,361)	(856,429)	1,076,932	-56%
Purchase Furniture and Equipment	(969,870)	(848,414)	(99,056)	749,358	-88%
Proceeds from Joint Venture Operations	333,333	291,667	166,667	(125,000)	-43%
Proceeds from Disposal of Assets	479,963	447,963	282,189	(165,774)	-37%
	(11,266,812)	(9,062,262)	(4,422,416)	4,639,846	-51%
FINANCING ACTIVITIES					
Repayments of Debentures	(1,017,424)	(831,327)	(785,116)	46,211	-6%
Proceeds from New Debentures	0	0	0	0	0%
Transfers to Reserves (Restricted Assets)	(1,892,713)	(1,259,767)	(2,077,904)	(818,137)	65%
Transfers from Reserves (Restricted Assets)	1,996,478	1,542,121	356,625	(1,185,496)	-77%
	(913,659)	(548,973)	(2,506,395)	(1,957,422)	357%
Plus: Surplus/(Deficiency) Brought Fwd 1 July 2018	5,524,402	5,524,402	5,524,405	3	0%
Surplus/(Deficiency) before General Rates	(34,425,251)	(25,790,429)	(20,949,037)	4,841,392	-19%
Total Amount raised from General Rates	34,561,485	34,561,485	34,460,743	(100,742)	0%
Restricted Grant	0	0	0	0	0%
NET CURRENT ASSETS C/FWD - SURPLUS/(DEFICIT)	136,234	8,771,056	13,511,705	4,740,650	54%

CITY OF VINCENT
 NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
 BY PROGRAM - GRAPH
 AS AT 30 APRIL 2019



CITY OF VINCENT
 NOTE 1 - CAPITAL REVENUE / EXPENDITURE PROGRAM
 AS AT 30 APRIL 2019



CITY OF VINCENT
 NOTE 2 - STATEMENT OF COMPREHENSIVE INCOME
 BY NATURE OR TYPE
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget Apr-19 \$	YTD Actual Apr-19 \$	YTD Variance Apr-19 \$	YTD Variance Apr-19 %
REVENUE					
Rates	34,561,485	34,561,485	34,460,743	(100,742)	0%
Operating Grants, Subsidies and Contributions	659,633	490,608	870,112	379,504	77%
Fees and Charges	19,411,921	16,489,205	16,413,474	(75,731)	0%
Interest Earnings	961,260	868,070	1,032,510	164,440	19%
Other Revenue	1,462,365	1,029,563	1,178,196	148,633	14%
	57,056,664	53,438,931	53,955,034	516,103	1%
EXPENDITURE					
Employee Costs	(27,167,931)	(22,776,840)	(23,368,520)	(591,680)	3%
Materials and Contracts	(18,686,189)	(14,918,783)	(13,179,779)	1,739,004	-12%
Utilities Charges	(1,912,150)	(1,458,062)	(1,414,601)	43,461	-3%
Interest Expenses	(954,449)	(642,925)	(689,530)	(46,605)	7%
Insurance Expenses	(675,216)	(549,935)	(592,398)	(42,463)	8%
Depreciation on Non-Current Assets	(11,157,341)	(8,897,817)	(9,331,132)	(433,315)	5%
Other Expenditure	(868,426)	(234,497)	180,364	414,861	-177%
	(61,421,702)	(49,478,859)	(48,395,596)	1,083,263	-2%
Non-Operating Grants, Subsidies and Contributions	1,872,868	1,872,868	1,089,780	(783,088)	-42%
Profit on Asset Disposals	630,063	142,230	215,814	73,584	52%
Loss on Asset Disposals	(192,155)	(192,155)	(18,673)	173,482	-90%
	2,310,776	1,822,943	1,286,921	(536,022)	-29%
NET RESULT	(2,054,262)	5,783,015	6,846,359	1,063,344	18%
OTHER COMPREHENSIVE INCOME					
Changes on Revaluation of Non-Current Assets	-	-	-	-	0%
TOTAL OTHER COMPREHENSIVE INCOME	(2,054,262)	5,783,015	6,846,359	1,063,344	18%
TOTAL COMPREHENSIVE INCOME	(2,054,262)	5,783,015	6,846,359	1,063,344	18%

CITY OF VINCENT
NOTE 3 - NET CURRENT FUNDING POSITION
AS AT 30 APRIL 2019

	Ref Note	Actual 28-Feb-19 \$	Actual 30-Jun-18 \$
Current Assets			
Cash - Unrestricted		14,901,638	9,434,051
Cash - Restricted Reserves		13,153,249	11,431,969
Trade and Other Receivables - Rates	7	1,169,721	488,384
Trade and Other Receivables - Other Debtors	8	2,495,127	2,651,072
Inventories		200,263	184,342
Total Current Assets		31,919,998	24,189,818
Less: Current Liabilities			
Sundry and Other Creditors		(2,275,551)	(4,332,747)
Provisions - Current		(3,445,895)	(3,367,101)
Total Current Liabilities		(5,721,446)	(7,699,847)
Less:			
Reserves - Restricted Cash	6	(13,153,249)	(11,431,969)
Trade and Other Receivables - Other Debtors - Restricted Grant		(600,000)	(600,000)
Infringement Debtors transferred to non current asset		1,066,403	1,066,403
Net Current Funding Position		13,511,706	5,524,405

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	April 2019 Budget YTD \$	April 2019 Actual YTD \$	% YTD Budget
Operating Revenue By Service Area				
Chief Executive Officer	(200)	(170)	(28)	16%
Human Resources	(50,040)	(50,040)	(31,651)	63%
Director Corporate Services	(1,348,421)	(1,093,372)	(1,285,476)	118%
Other Governance	0	0	0	0%
Record Management	(1,000)	(830)	(440)	53%
Rates Services	(35,307,085)	(35,260,256)	(35,172,276)	100%
Finance Services	700	330	(1,350)	-409%
Marketing and Communications	(5,000)	0	(6,956)	6956%
Beatty Park Leisure Centre	(7,777,860)	(6,603,082)	(6,390,390)	97%
Community Partnerships	(44,800)	(30,840)	(50,920)	165%
Library & Local History Services	(18,200)	(16,050)	(24,956)	155%
Ranger Services	(8,147,940)	(6,837,782)	(6,817,138)	100%
Health Services	(365,160)	(335,168)	(369,222)	110%
Compliance Services	(41,200)	(27,514)	(35,130)	128%
Statutory Planning Services	(523,892)	(522,014)	(1,124,382)	215%
Policy and Place Services	(1,800)	(1,430)	(1,779)	124%
Building Services	(259,500)	(210,836)	(279,362)	133%
Engineering Design Services	(90,750)	(39,745)	(69,559)	175%
Environment Services	(26,000)	(19,500)	(17,960)	92%
Parks Services	(2,618,977)	(2,039,618)	(1,834,626)	90%
Waste Management Services	(330,839)	(285,434)	(314,463)	110%
Works & Operations Services	(98,700)	(65,580)	(126,969)	194%
Operating Revenue By Service Area Total	(57,056,664)	(53,438,931)	(53,955,034)	101%
Operating Expenditure By Service Area				
Chief Executive Officer	533,093	435,489	493,275	113%
Human Resources	50,040	50,040	31,651	63%
Director Corporate Services	64,000	18,465	57,337	311%
Other Governance	600,508	493,907	458,709	93%
Record Management	1,000	830	440	53%
Rates Services	881,463	670,327	522,939	78%
Finance Services	(700)	(330)	1,350	-409%
Information Systems	0	0	(0)	0%
Marketing and Communications	1,472,605	1,211,806	1,222,749	101%
Beatty Park Leisure Centre	10,772,059	9,003,959	8,857,570	98%
Customer Services	0	0	0	0%
Community Partnerships	1,441,293	1,193,855	1,117,222	94%
Library & Local History Services	1,728,568	1,446,031	1,428,514	99%
Ranger Services	6,538,605	5,535,562	5,388,089	97%
Director Development Services	0	0	0	0%
Health Services	1,356,368	1,124,858	993,433	88%
Compliance Services	673,034	555,907	584,785	105%
Statutory Planning Services	2,029,106	1,631,766	1,808,457	111%
Policy and Place Services	2,478,641	1,795,499	1,477,870	82%
Building Services	742,489	627,145	624,254	100%
Engineering Design Services	2,234,226	1,744,291	1,651,308	95%
Environment Services	354,742	291,038	272,099	93%
Parks Services	13,699,149	11,464,179	11,273,500	98%
Waste Management Services	6,812,624	5,015,623	4,630,670	92%
Works & Operations Services	6,116,454	4,485,344	5,036,858	112%
Director Community Engagement2	0	0	0	0%
Community Connections	483,231	415,205	206,014	50%
Director Engineering Services	0	0	0	0%
Art and Culture	359,104	268,063	256,505	96%
Operating Expenditure By Service Area Total	61,421,702	49,478,859	48,395,596	98%

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Chief Executive Officer						
Chief Executive Officer Expenditure						
Employee Costs	461,693	420,434	397,858	(22,576)	-5%	Timing variance on budget phasing.
Other Employee Costs	18,432	15,690	12,577	(3,113)	-20%	
Other Expenses	137,050	117,650	72,188	(45,462)	-39%	Timing variance on management programs - strategic community plan.
Operating Projects	200,000	133,400	6,897	(126,504)	-95%	Beatty park options project still in planning stage, to be carried forward to FY 2019-20.
Chief Executive Officer Expenditure Total	817,175	687,174	489,519	(197,655)	-29%	
Chief Executive Officer Indirect Costs						
Allocations	(817,175)	(687,174)	(489,519)	197,655	-29%	
Chief Executive Officer Indirect Costs Total	(817,175)	(687,174)	(489,519)	197,655	-29%	
Chief Executive Officer Total	0	0	(0)	(0)	100%	
Members of Council						
Members Of Council Revenue						
Revenue	(200)	(170)	(28)	143	-84%	
Members Of Council Revenue Total	(200)	(170)	(28)	143	-84%	
Members Of Council Expenditure						
Employee Costs	92,476	71,452	71,612	160	0%	
Other Employee Costs	10,000	7,500	1,166	(6,334)	-84%	
Other Expenses	385,490	319,990	307,593	(12,397)	-4%	
Members Of Council Expenditure Total	487,966	398,942	380,370	(18,572)	-5%	
Members Of Council Indirect Costs						
Allocations	45,127	36,547	112,904	76,357	209%	
Members Of Council Indirect Costs Total	45,127	36,547	112,904	76,357	209%	
Members of Council Total	532,893	435,319	493,247	57,928	13%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Other Governance						
Other Governance Revenue						
Revenue	0	0	0	0		
Other Governance Revenue Total	0	0	0	0		
Other Governance Expenditure						
Other Governance Expenditure						
Employee Costs	260,078	220,006	253,834	33,828	15%	
Other Employee Costs	10,000	7,670	5,248	(2,422)	-32%	
Other Expenses	148,800	116,384	61,415	(54,969)	-47%	Timing variance of \$19,250 on internal audit fees and \$14,360 relating to Consultant fees not required as yet.
Operating Projects	50,800	43,200	25,088	(18,112)	-42%	Timing variance, to be completed by June 2019.
Other Governance Expenditure Total	469,678	387,260	345,586	(41,674)	-11%	
Other Governance Indirect Costs						
Other Governance Indirect Costs						
Allocations	130,830	106,647	113,123	6,476	6%	
Other Governance Indirect Costs Total	130,830	106,647	113,123	6,476	6%	
Other Governance Total	600,508	493,907	458,709	(35,198)	-7%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Director Corporate Services</u>						
Director Corporate Services Expenditure						
Employee Costs	515,532	429,615	431,031	1,416	0%	
Other Employee Costs	8,776	7,480	5,794	(1,686)	-23%	
Other Expenses	26,700	16,610	3,438	(13,172)	-79%	Consultant costs of \$10,100 not required as yet.
Director Corporate Services Expenditure Total	551,008	453,705	440,263	(13,442)	-3%	
Director Corporate Services Indirect Costs						
Allocations	(551,008)	(453,705)	(440,263)	13,442	-3%	
Director Corporate Services Indirect Costs Total	(551,008)	(453,705)	(440,263)	13,442	-3%	
Director Corporate Services Total	0	0	(0)	0		
<u>Human Resources</u>						
Human Resources Revenue						
Revenue	(50,040)	(50,040)	(31,651)	18,389	-37%	Paid parental leave lower than budget estimates.
Human Resources Revenue Total	(50,040)	(50,040)	(31,651)	18,389	-37%	
Human Resources Expenditure						
Employee Costs	671,353	554,430	612,577	58,147	10%	Year to date actual paid parental leave was higher than forecasted by \$30,459. \$3855.46 incorrectly costed, to be corrected in May 2019.
Other Employee Costs	85,630	74,106	65,362	(8,744)	-12%	
Other Expenses	114,235	109,288	81,955	(27,333)	-25%	Underspent due to \$19,716 legal costs and \$18,870 consultants costs not required as yet.
Human Resources Expenditure Total	871,218	737,824	759,895	22,071	3%	
Human Resources Indirect Costs						
Allocations	(821,178)	(687,784)	(728,243)	(40,459)	6%	
Human Resources Indirect Costs Total	(821,178)	(687,784)	(728,243)	(40,459)	6%	
Human Resources Total	0	0	0	0	100%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Insurance Premium</u>						
Insurance Premium Expenditure						
Other Expenses	675,216	549,935	592,398	42,463	8%	
Insurance Premium Expenditure Total	675,216	549,935	592,398	42,463	8%	
Insurance Premium Recovery						
Allocations	(675,216)	(545,978)	(579,709)	(33,731)	6%	
Insurance Premium Recovery Total	(675,216)	(545,978)	(579,709)	(33,731)	6%	
Insurance Premium Total	0	3,957	12,689	8,732	221%	
<u>Insurance Claim</u>						
Insurance Claim Recoup						
Revenue	(50,000)	(34,582)	(75,424)	(40,842)	118%	Recoup of insurance claim for vehicle write off and stolen CCTV cameras.
Insurance Claim Recoup Total	(50,000)	(34,582)	(75,424)	(40,842)	118%	
Insurance Claim Expenditure						
Other Expenses	15,000	(1,124)	18,380	19,504	-1735%	
Insurance Claim Expenditure Total	15,000	(1,124)	18,380	19,504	-1735%	
Insurance Claim Total	(35,000)	(35,706)	(57,044)	(21,338)	60%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Mindarie Regional Council</u>						
Mindarie Regional Council Revenue						
Revenue	(92,000)	(54,844)	(72,435)	(17,591)	32%	\$16,892 ATO GST credit from land sales part of Tamala Park.
Mindarie Regional Council Revenue Total	(92,000)	(54,844)	(72,435)	(17,591)	32%	
Mindarie Regional Council Expenditure						
Other Expenses	49,000	15,632	26,268	10,636	68%	Timing variance on budget phasing.
Mindarie Regional Council Expenditure Total	49,000	15,632	26,268	10,636	68%	
Mindarie Regional Council Total	(43,000)	(39,212)	(46,168)	(6,956)	18%	
<u>General Purpose Revenue</u>						
General Purpose Revenue						
Revenue	(1,206,421)	(1,003,946)	(1,137,617)	(133,671)	13%	\$127,276 favourable variance on interest relating to investments.
General Purpose Revenue Total	(1,206,421)	(1,003,946)	(1,137,617)	(133,671)	13%	
General Purpose Revenue Total	(1,206,421)	(1,003,946)	(1,137,617)	(133,671)	13%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Rates Services						
Rates Services Revenue						
Revenue	(35,307,085)	(35,260,256)	(35,172,276)	87,980	0%	
Rates Services Revenue Total	(35,307,085)	(35,260,256)	(35,172,276)	87,980	0%	
Rates Services Expenditure						
Employee Costs	242,938	205,507	218,557	13,050	6%	
Other Expenses	503,400	355,481	189,779	(165,702)	-47%	Timing variance of \$140,000 relating to exempt rates refunds and \$13,230 debt recovery cost not required as yet.
Rates Services Expenditure Total	746,338	560,988	408,336	(152,652)	-27%	
Rates Services Indirect Costs						
Allocations	135,125	109,339	114,603	5,264	5%	
Rates Services Indirect Costs Total	135,125	109,339	114,603	5,264	5%	
Rates Services Total	(34,425,622)	(34,589,929)	(34,649,338)	(59,409)	0%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Finance Services						
Finance Services Revenue						
Revenue	700	330	(1,350)	(1,680)	-509%	
Finance Services Revenue Total	700	330	(1,350)	(1,680)	-509%	
Finance Services Expenditure						
Employee Costs	791,696	681,306	610,353	(70,953)	-10%	Savings due to vacant employee position that has now been filled.
Other Employee Costs	11,510	8,840	66,600	57,760	653%	\$59,079 relates to external recruitment.
Other Expenses	201,010	103,786	97,760	(6,026)	-6%	
Finance Services Expenditure Total	1,004,216	793,932	774,712	(19,220)	-2%	
Finance Services Indirect Costs						
Allocations	(1,004,916)	(794,262)	(773,363)	20,899	-3%	
Finance Services Indirect Costs Total	(1,004,916)	(794,262)	(773,363)	20,899	-3%	
Finance Services Total	0	0	0	0	100%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Information Technology						
Information Technology Expenditure						
Employee Costs	500,725	444,310	418,395	(25,915)	-6%	Timing variance on budget phasing.
Other Employee Costs	37,500	31,250	15,993	(15,257)	-49%	\$11,241 agency labour costs not required as yet.
Other Expenses	848,872	747,514	802,313	54,799	7%	Favourable variance of \$65,334 consultants costs and \$11,838 in hardware maintenance costs not required as yet. \$43,711 timing variance on software annual maintenance. However, \$102,710 is over spent on purchase of furniture and equipment because assets less than \$5,000 costed to the capital account, have now been expensed in the operating account.
Operating Projects	300,000	150,000	48,514	(101,486)	-68%	Variance due to vacant position and project in initial stage.
Information Technology Expenditure Total	1,687,097	1,373,074	1,285,216	(87,858)	-6%	
Information Technology Indirect Costs						
Allocations	(1,687,097)	(1,373,074)	(1,285,216)	87,858	-6%	
Information Technology Indirect Costs Total	(1,687,097)	(1,373,074)	(1,285,216)	87,858	-6%	
Information Technology Total	0	0	0	(0)	100%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Records Management						
Records Management Revenue						
Revenue	(1,000)	(830)	(440)	390	-47%	
Records Management Revenue Total	(1,000)	(830)	(440)	390	-47%	
Records Management Expenditure						
Employee Costs	293,319	248,114	241,893	(6,221)	-3%	
Other Employee Costs	20,150	16,790	1,487	(15,303)	-91%	\$12,500 agency labour cost not yet required.
Other Expenses	56,400	44,010	40,933	(3,077)	-7%	
Operating Projects	7,200	7,200	0	(7,200)	-100%	
Records Management Expenditure Total	377,069	316,114	284,313	(31,801)	-10%	
Records Management Indirect Costs						
Allocations	(376,069)	(315,284)	(283,873)	31,411	-10%	
Records Management Indirect Costs Total	(376,069)	(315,284)	(283,873)	31,411	-10%	
Records Management Total	0	0	0	(0)	100%	
Director Community Engagement						
Director Community Engagement Expenditure						
Employee Costs	281,528	238,146	242,583	4,437	2%	
Other Employee Costs	8,566	7,470	7,778	308	4%	
Other Expenses	6,300	4,750	5,660	910	19%	
Director Community Engagement Expenditure Total	296,394	250,366	256,020	5,654	2%	
Director Community Engagement Indirect Costs						
Allocations	(296,394)	(250,366)	(256,020)	(5,654)	2%	
Director Community Engagement Indirect Costs Total	(296,394)	(250,366)	(256,020)	(5,654)	2%	
Director Community Engagement Total	0	0	0	0	100%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Marketing and Communications</u>						
Marketing and Communications Revenue						
Revenue	(5,000)	0	(6,956)	(6,956)	100%	
Marketing and Communications Revenue Total	(5,000)	0	(6,956)	(6,956)	100%	
Marketing and Communications Expenditure						
Employee Costs	726,858	613,838	688,321	74,483	12%	Due to additional \$42,975 graphic designer contractor costs.
Other Employee Costs	19,750	14,300	6,355	(7,945)	-56%	
Other Expenses	407,003	335,320	305,067	(30,253)	-9%	
Operating Projects	37,000	20,000	3,050	(16,950)	-85%	Project at planning stage.
Marketing and Communications Expenditure Total	1,190,611	983,458	1,002,792	19,334	2%	
Marketing and Communications Indirect Costs						
Allocations	281,994	228,348	219,956	(8,392)	-4%	
Marketing and Communications Indirect Costs Total	281,994	228,348	219,956	(8,392)	-4%	
Marketing and Communications Total	1,467,605	1,211,806	1,215,793	3,987	0%	
<u>Art and Culture</u>						
Art and Culture						
Other Expenses	315,023	232,386	223,689	(8,697)	-4%	
Art and Culture Total	315,023	232,386	223,689	(8,697)	-4%	
Art and Culture Indirect Costs						
Allocations	44,081	35,677	32,816	(2,861)	-8%	
Art and Culture Indirect Costs Total	44,081	35,677	32,816	(2,861)	-8%	
Art and Culture Total	359,104	268,063	256,505	(11,558)	-4%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Customer Service Centre						
Customer Services Centre Expenditure						
Employee Costs	358,720	304,647	319,393	14,746	5%	
Other Employee Costs	29,750	29,700	2,602	(27,098)	-91%	\$15,000 in agency labour costs not required as yet.
Other Expenses	46,800	40,418	23,656	(16,762)	-41%	\$7,000 timing variance on telephone charges and \$5,000 on furniture and equipment not required as yet.
Customer Services Centre Expenditure Total	435,270	374,765	345,652	(29,113)	-8%	
Customer Services Centre Indirect Costs						
Allocations	(435,270)	(374,765)	(345,652)	29,113	-8%	
Customer Services Centre Indirect Costs Total	(435,270)	(374,765)	(345,652)	29,113	-8%	
Customer Service Centre Total	0	0	(0)	0		

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Beatty Park Leisure Centre Administration</u>						
Beatty Park Leisure Centre Admin Revenue						
Revenue	(2,614,300)	(2,174,940)	(2,130,980)	43,960	-2%	
Beatty Park Leisure Centre Admin Revenue Total	(2,614,300)	(2,174,940)	(2,130,980)	43,960	-2%	
Beatty Park Leisure Centre Admin Indirect Revenue						
Allocations	2,614,300	2,174,940	2,130,980	(43,960)	-2%	
Beatty Park Leisure Centre Admin Indirect Revenue Total	2,614,300	2,174,940	2,130,980	(43,960)	-2%	
Beatty Park Leisure Centre Admin Expenditure						
Employee Costs	948,948	807,243	755,212	(52,031)	-6%	
Other Employee Costs	13,631	11,034	9,362	(1,672)	-15%	
Other Expenses	348,144	309,119	413,969	104,850	34%	\$76,612 transferred from capital account as items purchased were below \$5,000 asset threshold value. Timing variance on \$13,000 consultant costs and \$12,785 displays/promotions.
Operating Projects	180,000	180,000	0	(180,000)	-100%	Project at planning stage.
Beatty Park Leisure Centre Admin Expenditure Total	1,490,723	1,307,396	1,178,543	(128,853)	-10%	
Beatty Park Leisure Centre Admin Indirect Costs						
Allocations	(1,490,723)	(1,307,396)	(1,178,543)	128,853	-10%	
Beatty Park Leisure Centre Admin Indirect Costs Total	(1,490,723)	(1,307,396)	(1,178,543)	128,853	-10%	
Beatty Park Leisure Centre Administration Total	0	0	0	0	100%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Beatty Park Leisure Centre Building</u>						
Beatty Park Leisure Centre Building Revenue						
Revenue	(159,260)	(132,710)	(133,084)	(374)	0%	
Beatty Park Leisure Centre Building Revenue Total	(159,260)	(132,710)	(133,084)	(374)	0%	
Beatty Park Leisure Centre Occupancy Costs						
Building Maintenance	546,650	457,691	538,919	81,228	18%	Additional plumbing and maintenance works due to an audit risk assessment.
Ground Maintenance	52,200	44,670	52,308	7,638	17%	
Other Expenses	2,076,360	1,638,012	1,716,693	78,681	5%	
Beatty Park Leisure Centre Occupancy Costs Total	2,675,210	2,140,373	2,307,919	167,546	8%	
Beatty Park Leisure Centre Indirect Costs						
Allocations	(2,515,950)	(2,007,663)	(2,174,836)	(167,173)	8%	
Beatty Park Leisure Centre Indirect Costs Total	(2,515,950)	(2,007,663)	(2,174,836)	(167,173)	8%	
Beatty Park Leisure Centre Building Total	0	0	(0)	0	100%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Swimming Pool Areas						
Swimming Pool Areas Revenue						
Revenue	(1,798,800)	(1,579,625)	(1,518,400)	61,225	-4%	
Swimming Pool Areas Revenue Total	(1,798,800)	(1,579,625)	(1,518,400)	61,225	-4%	
Swimming Pool Areas Indirect Revenue						
Allocations	(738,092)	(614,048)	(601,576)	12,472	-2%	
Swimming Pool Areas Indirect Revenue Total	(738,092)	(614,048)	(601,576)	12,472	-2%	
Swimming Pool Areas Expenditure						
Employee Costs	1,009,900	862,442	880,195	17,753	2%	
Other Employee Costs	21,000	21,000	15,484	(5,516)	-26%	
Other Expenses	255,345	211,270	256,933	45,663	22%	Breakdown of geothermal unit requiring extensive repairs as well as increased general maintenance costs due to age of equipment and unexpected failures.
Swimming Pool Areas Expenditure Total	1,286,245	1,094,712	1,152,613	57,901	5%	
Swimming Pool Areas Indirect Costs						
Allocations	1,681,695	1,388,634	2,209,576	820,942	59%	
Swimming Pool Areas Indirect Costs Total	1,681,695	1,388,634	2,209,576	820,942	59%	
Swimming Pool Areas Total	431,048	289,673	1,242,213	952,540	329%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Swim School						
Swim School Revenue						
Revenue	(1,572,000)	(1,294,829)	(1,282,599)	12,230	-1%	
Swim School Revenue Total	(1,572,000)	(1,294,829)	(1,282,599)	12,230	-1%	
Swim School Indirect Revenue						
Allocations	(732,102)	(609,065)	(596,675)	12,390	-2%	
Swim School Indirect Revenue Total	(732,102)	(609,065)	(596,675)	12,390	-2%	
Swim School Expenditure						
Employee Costs	853,872	722,935	710,327	(12,608)	-2%	
Other Employee Costs	7,500	7,500	3,134	(4,366)	-58%	
Other Expenses	32,520	27,936	27,143	(793)	-3%	
Swim School Expenditure Total	893,892	758,371	740,604	(17,767)	-2%	
Swim School Indirect Costs						
Allocations	1,666,480	1,376,065	741,215	(634,850)	-46%	
Swim School Indirect Costs Total	1,666,480	1,376,065	741,215	(634,850)	-46%	
Swim School Total	256,270	230,542	(397,455)	(627,997)	-272%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Café						
Cafe Revenue						
Revenue	(707,000)	(619,577)	(584,358)	35,219	-6%	
Cafe Revenue Total	(707,000)	(619,577)	(584,358)	35,219	-6%	
Cafe Indirect Revenue						
Allocations	(305,309)	(253,999)	(248,899)	5,100	-2%	
Cafe Indirect Revenue Total	(305,309)	(253,999)	(248,899)	5,100	-2%	
Cafe Expenditure						
Employee Costs	423,168	361,367	368,316	6,949	2%	
Other Employee Costs	1,000	1,000	447	(553)	-55%	
Other Expenses	317,950	280,814	260,408	(20,406)	-7%	
Cafe Expenditure Total	742,118	643,181	629,171	(14,010)	-2%	
Cafe Indirect Costs						
Allocations	695,698	574,468	299,647	(274,821)	-48%	
Cafe Indirect Costs Total	695,698	574,468	299,647	(274,821)	-48%	
Café Total	425,507	344,073	95,561	(248,512)	-72%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Retail						
Retail Revenue						
Revenue	(520,000)	(460,593)	(431,654)	28,939	-6%	
Retail Revenue Total	(520,000)	(460,593)	(431,654)	28,939	-6%	
Retail Indirect Revenue						
Allocations	(58,284)	(48,488)	(47,521)	967	-2%	
Retail Indirect Revenue Total	(58,284)	(48,488)	(47,521)	967	-2%	
Retail Expenditure						
Employee Costs	58,299	47,470	50,742	3,272	7%	
Other Employee Costs	1,500	1,500	480	(1,020)	-68%	
Other Expenses	286,650	236,098	217,081	(19,017)	-8%	
Retail Expenditure Total	346,449	285,068	268,304	(16,764)	-6%	
Retail Indirect Costs						
Allocations	132,631	109,519	129,496	19,977	18%	
Retail Indirect Costs Total	132,631	109,519	129,496	19,977	18%	
Retail Total	(99,204)	(114,494)	(81,375)	33,119	-29%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Health and Fitness						
Health and Fitness Revenue						
Revenue	(181,500)	(156,742)	(139,828)	16,914	-11%	Timing variance.
Health and Fitness Revenue Total	(181,500)	(156,742)	(139,828)	16,914	-11%	
Health and Fitness Indirect Revenue						
Allocations	(381,054)	(317,015)	(310,697)	6,318	-2%	
Health and Fitness Indirect Revenue Total	(381,054)	(317,015)	(310,697)	6,318	-2%	
Health and Fitness Expenditure						
Employee Costs	539,199	456,745	466,936	10,191	2%	
Other Employee Costs	8,500	6,875	2,475	(4,400)	-64%	
Other Expenses	167,211	145,300	142,822	(2,478)	-2%	
Health and Fitness Expenditure Total	714,910	608,920	612,233	3,313	1%	
Health and Fitness Indirect Costs						
Allocations	868,478	717,140	740,100	22,960	3%	
Health and Fitness Indirect Costs Total	868,478	717,140	740,100	22,960	3%	
Health and Fitness Total	1,020,834	852,303	901,807	49,504	6%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Group Fitness						
Group Fitness Revenue						
Revenue	(171,500)	(141,559)	(121,937)	19,622	-14%	Revenue lower than anticipated.
Group Fitness Revenue Total	(171,500)	(141,559)	(121,937)	19,622	-14%	
Group Fitness Indirect Revenue						
Allocations	(151,706)	(126,210)	(123,597)	2,613	-2%	
Group Fitness Indirect Revenue Total	(151,706)	(126,210)	(123,597)	2,613	-2%	
Group Fitness Expenditure						
Employee Costs	270,873	244,103	237,946	(6,157)	-3%	
Other Employee Costs	1,000	750	389	(361)	-48%	
Other Expenses	118,639	92,192	87,700	(4,492)	-5%	
Group Fitness Expenditure Total	390,512	337,045	326,035	(11,010)	-3%	
Group Fitness Indirect Costs						
Allocations	347,243	286,743	255,031	(31,712)	-11%	
Group Fitness Indirect Costs Total	347,243	286,743	255,031	(31,712)	-11%	
Group Fitness Total	414,549	356,019	335,532	(20,487)	-6%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Aqua Fitness</u>						
Aqua Fitness Revenue						
Revenue	(33,000)	(26,551)	(27,123)	(572)	2%	
Aqua Fitness Revenue Total	(33,000)	(26,551)	(27,123)	(572)	2%	
Aqua Fitness Indirect Revenue						
Allocations	(24,477)	(20,363)	(20,031)	332	-2%	
Aqua Fitness Indirect Revenue Total	(24,477)	(20,363)	(20,031)	332	-2%	
Aqua Fitness Expenditure						
Employee Costs	31,886	25,295	23,959	(1,336)	-5%	
Other Expenses	5,852	6,142	5,822	(320)	-5%	
Aqua Fitness Expenditure Total	37,738	31,437	29,782	(1,655)	-5%	
Aqua Fitness Indirect Costs						
Allocations	56,110	46,335	166,421	120,086	259%	
Aqua Fitness Indirect Costs Total	56,110	46,335	166,421	120,086	259%	
Aqua Fitness Total	36,371	30,858	149,048	118,190	383%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Crèche						
Crèche Revenue						
Revenue	(20,500)	(15,956)	(20,425)	(4,469)	28%	
Crèche Revenue Total	(20,500)	(15,956)	(20,425)	(4,469)	28%	
Crèche Indirect Revenue						
Allocations	(223,276)	(185,752)	(181,986)	3,766	-2%	
Crèche Indirect Revenue Total	(223,276)	(185,752)	(181,986)	3,766	-2%	
Crèche Expenditure						
Employee Costs	241,455	190,983	180,253	(10,730)	-6%	
Other Employee Costs	1,250	1,250	646	(605)	-48%	
Other Expenses	2,075	2,059	800	(1,259)	-61%	
Crèche Expenditure Total	244,780	194,292	181,699	(12,594)	-6%	
Crèche Indirect Costs						
Allocations	507,820	419,319	242,561	(176,758)	-42%	
Crèche Indirect Costs Total	507,820	419,319	242,561	(176,758)	-42%	
Crèche Total	508,824	411,903	221,849	(190,054)	-46%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Community Partnership Mgmt Administration</u>						
Community Partnerships Management Administration						
Employee Costs	692,048	585,132	554,033	(31,099)	-5%	
Other Expenses	187,350	156,140	79,185	(76,955)	-49%	Timing variance on consultant costs not required as yet.
Community Partnerships Management Administration Total	879,398	741,272	633,218	(108,054)	-15%	
Community Partnerships Mgmt Admin Indirect Costs						
Allocations	84,338	69,382	67,671	(1,711)	-2%	
Library Occupancy Costs Allocations	5,865	4,856	0	(4,856)	-100%	
Community Partnerships Mgmt Admin Recove	(969,601)	(815,510)	(700,889)	114,621	-14%	
Community Partnerships Mgmt Admin Indirect Costs Total	(879,398)	(741,272)	(633,218)	108,054	-15%	
Community Partnership Mgmt Administration Total	0	0	0	0	100%	
<u>Community Connections</u>						
Community Connections Expenditure						
Employee Costs	86,309	73,018	75,880	2,862	4%	
Other Employee Costs	5,200	3,900	4,783	883	23%	
Other Expenses	77,400	75,255	68,132	(7,123)	-9%	
Community Connections Expenditure Total	168,909	152,173	148,795	(3,378)	-2%	
Community Connections Indirect Costs						
Allocations	66,854	54,957	57,219	2,262	4%	
Community Partnerships Mgmt Admin Alloca	242,403	203,881	0	(203,881)	-100%	
Library Occupancy Costs Allocations	5,065	4,194	0	(4,194)	-100%	
Community Connections Indirect Costs Total	314,322	263,032	57,219	(205,813)	-78%	
Community Connections Total	483,231	415,205	206,014	(209,191)	-50%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Recreation, Arts and Culture</u>						
Recreation, Arts and Culture Revenue						
Revenue	(19,800)	(12,340)	(41,000)	(28,660)	232%	\$25,000 funding received for Leederville masterplan.
Recreation, Arts and Culture Revenue Total	(19,800)	(12,340)	(41,000)	(28,660)	232%	
<u>Recreation, Arts and Culture Expenditure</u>						
Employee Costs	88,394	74,768	79,977	5,209	7%	
Other Employee Costs	4,422	3,666	3,737	71	2%	
Other Expenses	171,870	115,895	99,664	(16,231)	-14%	Timing variance on community art and reconciliation programmes.
Recreation, Arts and Culture Expenditure Total	264,686	194,329	183,379	(10,950)	-6%	
<u>Recreation, Arts and Culture Indirect Costs</u>						
Allocations	149,872	123,224	127,336	4,112	3%	
Community Partnerships Mgmt Admin Alloca	181,802	152,910	315,400	162,490	106%	
Library Occupancy Costs Allocations	11,133	9,216	0	(9,216)	-100%	
Recreation, Arts and Culture Indirect Costs Total	342,807	285,350	442,736	157,386	55%	
Recreation, Arts and Culture Total	587,693	467,339	585,115	117,776	25%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Senior, Disability and Youth Services						
Senior, Disability and Youth Services Revenue						
Revenue	(25,000)	(18,500)	(9,920)	8,580	-46%	
Senior, Disability and Youth Services Revenue Total	(25,000)	(18,500)	(9,920)	8,580	-46%	
Senior, Disability and Youth Services Expenditure						
Senior, Disability and Youth Services Expenditure						
Employee Costs	147,326	124,627	100,161	(24,467)	-20%	Variance due to vacant position.
Other Employee Costs	1,260	1,030	624	(406)	-39%	
Other Expenses	202,600	183,680	62,925	(120,755)	-66%	Timing variance on collaborative grants program and seniors program.
Senior, Disability and Youth Services Expenditure Total	351,186	309,337	163,709	(145,628)	-47%	
Senior, Disability and Youth Serv Indirect Costs						
Senior, Disability and Youth Serv Indirect Costs						
Allocations	54,363	44,697	47,043	2,346	5%	
Community Partnerships Mgmt Admin Alloca	424,197	356,785	280,356	(76,429)	-21%	
Library Occupancy Costs Allocations	4,054	3,357	0	(3,357)	-100%	
Senior, Disability and Youth Serv Indirect Costs Total	482,614	404,839	327,399	(77,440)	-19%	
Senior, Disability and Youth Services Total	808,800	695,676	481,188	(214,488)	-31%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Library Services						
Library Services Revenue						
Revenue	(18,200)	(16,050)	(24,956)	(8,906)	55%	
Library Services Revenue Total	(18,200)	(16,050)	(24,956)	(8,906)	55%	
Library Services Expenditure						
Employee Costs	874,393	738,930	735,096	(3,834)	-1%	
Other Employee Costs	7,510	6,258	6,408	150	2%	
Other Expenses	107,000	89,016	76,862	(12,154)	-14%	Positive variance, however breakdown of expenditure is individually immaterial.
Library Services Expenditure Total	988,903	834,204	818,365	(15,839)	-2%	
Library Services Indirect Costs						
Allocations	375,219	308,509	292,736	(15,773)	-5%	
Community Partnerships Mgmt Admin Alloca	121,199	101,934	105,133	3,199	3%	
Library Occupancy Costs Allocations	27,757	22,979	0	(22,979)	-100%	
Library Services Indirect Costs Total	524,175	433,422	397,869	(35,553)	-8%	
Library Services Total	1,494,878	1,251,576	1,191,278	(60,298)	-5%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Library Building</u>						
Library Occupancy Costs						
Building Maintenance	89,000	67,720	68,548	828	1%	
Ground Maintenance	0	0	258	258	100%	
Other Expenses	175,354	151,107	139,293	(11,814)	-8%	\$6,917 timing variance on electricity expense and \$14,272 favourable variance on depreciation costs.
Library Occupancy Costs Total	264,354	218,827	208,100	(10,727)	-5%	
Library Indirect Costs						
Allocations	5,010	4,180	4,180	0	0%	
Library Occupancy Costs Recovery	(53,874)	(44,602)	0	44,602	-100%	
Library Indirect Costs Total	(48,864)	(40,422)	4,180	44,602	-110%	
Library Building Total	215,490	178,405	212,280	33,875	19%	
<u>Ranger Services Administration</u>						
Ranger Services Administration Revenue						
Revenue	(2,800)	(2,330)	(2,711)	(381)	16%	
Ranger Services Administration Revenue Total	(2,800)	(2,330)	(2,711)	(381)	16%	
Ranger Services Administration Expenditure						
Employee Costs	2,299,588	1,946,315	2,053,885	107,570	6%	
Other Employee Costs	49,491	39,570	22,761	(16,809)	-42%	\$8,300 in agency labour costs and \$5,300 training costs not required as yet.
Other Expenses	200,220	165,060	148,749	(16,311)	-10%	
Ranger Services Administration Expenditure Total	2,549,299	2,150,945	2,225,394	74,449	3%	
Ranger Services Administration Indirect Costs						
Allocations	(2,546,499)	(2,148,615)	(2,222,683)	(74,068)	3%	
Ranger Services Administration Indirect Costs Total	(2,546,499)	(2,148,615)	(2,222,683)	(74,068)	3%	
Ranger Services Administration Total	0	0	0	0	100%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Fire Prevention</u>						
Fire Prevention Revenue						
Revenue	(2,500)	(1,670)	(402)	1,268	-76%	
Fire Prevention Revenue Total	(2,500)	(1,670)	(402)	1,268	-76%	
Fire Prevention Indirect Costs						
Allocations	32,295	27,040	189,039	161,999	599%	
Fire Prevention Indirect Costs Total	32,295	27,040	189,039	161,999	599%	
Fire Prevention Total	29,795	25,370	188,637	163,267	644%	
<u>Animal Control</u>						
Animal Control Revenue						
Revenue	(90,700)	(79,490)	(76,388)	3,102	-4%	
Animal Control Revenue Total	(90,700)	(79,490)	(76,388)	3,102	-4%	
Animal Control Expenditure						
Other Expenses	19,000	14,916	16,272	1,356	9%	
Animal Control Expenditure Total	19,000	14,916	16,272	1,356	9%	
Animal Control Indirect Costs						
Allocations	335,843	281,188	187,499	(93,689)	-33%	
Animal Control Indirect Costs Total	335,843	281,188	187,499	(93,689)	-33%	
Animal Control Total	264,143	216,614	127,382	(89,232)	-41%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Local Laws (Law and Order)</u>						
Local Laws (Law and Order) Revenue						
Revenue	(46,350)	(38,790)	(43,283)	(4,493)	12%	
Local Laws (Law and Order) Revenue Total	(46,350)	(38,790)	(43,283)	(4,493)	12%	
Local Laws (Law and Order) Expenditure						
Other Expenses	0	0	0	0		
Local Laws (Law and Order) Expenditure Total	0	0	0	0		
Local Laws (Law and Order) Indirect Costs						
Allocations	491,281	411,319	374,997	(36,322)	-9%	
Local Laws (Law and Order) Indirect Costs Total	491,281	411,319	374,997	(36,322)	-9%	
Local Laws (Law and Order) Total	444,931	372,529	331,714	(40,815)	-11%	
<u>Abandoned Vehicles</u>						
Abandoned Vehicles Revenue						
Revenue	(19,000)	(15,000)	(10,945)	4,055	-27%	
Abandoned Vehicles Revenue Total	(19,000)	(15,000)	(10,945)	4,055	-27%	
Abandoned Vehicles Expenditure						
Other Expenses	10,000	15,330	7,688	(7,642)	-50%	
Abandoned Vehicles Expenditure Total	10,000	15,330	7,688	(7,642)	-50%	
Abandoned Vehicles Indirect Costs						
Allocations	415,325	347,725	187,499	(160,226)	-46%	
Abandoned Vehicles Indirect Costs Total	415,325	347,725	187,499	(160,226)	-46%	
Abandoned Vehicles Total	406,325	348,055	184,242	(163,813)	-47%	

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Inspectorial Control</u>						
Inspectorial Control Revenue Revenue	(2,427,400)	(2,025,792)	(2,254,838)	(229,046)	11%	Due to increase in revenue from parking infringements and fines.
Inspectorial Control Revenue Total	(2,427,400)	(2,025,792)	(2,254,838)	(229,046)	11%	
Inspectorial Control Expenditure Other Expenses	1,193,200	1,050,980	940,736	(110,244)	-10%	Timing variance of \$22,000 for fines for lodgement fees, \$44,000 for software licences, \$41,000 for bad debts, \$20,000 parking ticket supplies and \$12,500 legal fees not required as yet. In addition, unfavourable variance of \$35,000 for bank charges.
Inspectorial Control Expenditure Total	1,193,200	1,050,980	940,736	(110,244)	-10%	
Inspectorial Control Indirect Costs Allocations	2,477,733	2,074,461	2,187,484	113,023	5%	
Inspectorial Control Indirect Costs Total	2,477,733	2,074,461	2,187,484	113,023	5%	
Inspectorial Control Total	1,243,533	1,099,649	873,382	(226,267)	-21%	
<u>Car Park Control</u>						
Car Park Control Revenue Revenue	(2,913,040)	(2,424,366)	(2,325,981)	98,385	-4%	
Car Park Control Revenue Total	(2,913,040)	(2,424,366)	(2,325,981)	98,385	-4%	
Car Park Control Expenditure Ground Maintenance Other Expenses	169,830 821,334	140,741 671,522	158,423 690,308	17,682 18,786	13% 3%	Works commenced ahead of schedule.
Car Park Control Expenditure Total	991,164	812,263	848,731	36,468	4%	
Car Park Control Total	(1,921,876)	(1,612,103)	(1,477,250)	134,853	-8%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Kerbside Parking Control</u>						
Kerbside Parking Control Revenue						
Revenue	(2,646,150)	(2,250,344)	(2,102,589)	147,755	-7%	
Kerbside Parking Control Revenue Total	(2,646,150)	(2,250,344)	(2,102,589)	147,755	-7%	
Kerbside Parking Control Expenditure						
Other Expenses	546,964	475,723	440,961	(34,762)	-7%	Timing variance of \$19,000 relating to armoured security services and \$32,000 relating to leasing costs.
Kerbside Parking Control Expenditure Total	546,964	475,723	440,961	(34,762)	-7%	\$19,000 relating to parking ticket supplies not required as yet.
Kerbside Parking Control Total	(2,099,186)	(1,774,621)	(1,661,628)	112,993	-6%	
<u>Dog Pound Expenditure</u>						
Dog Pound Expenditure						
Building Maintenance	23,000	22,287	4,472	(17,815)	-80%	No major maintenance required as yet.
Dog Pound Expenditure Total	23,000	22,287	4,472	(17,815)	-80%	
Dog Pound Expenditure Total	23,000	22,287	4,472	(17,815)	-80%	
<u>Director Development Services</u>						
Director Development Services Expenditure						
Employee Costs	425,993	360,342	329,123	(31,219)	-9%	
Other Employee Costs	3,540	2,380	512	(1,868)	-78%	
Other Expenses	3,880	3,222	1,558	(1,664)	-52%	
Director Development Services Expenditure Total	433,413	365,944	331,194	(34,750)	-9%	
Director Development Services Indirect Costs						
Allocations	(433,413)	(365,944)	(331,194)	34,750	-9%	
Director Development Services Indirect Costs Total	(433,413)	(365,944)	(331,194)	34,750	-9%	
Director Development Services Total	0	0	0	0	100%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Health Administration and Inspection						
Health Administration and Inspection Revenue						
Revenue	(344,475)	(317,268)	(353,815)	(36,547)	12%	Revenue higher than anticipated.
Health Administration and Inspection Revenue Total	(344,475)	(317,268)	(353,815)	(36,547)	12%	
Health Administration and Inspection Expenditure						
Employee Costs	735,986	622,561	542,789	(79,772)	-13%	Positive variance due to positions for Manager Health services and health officer being vacant.
Other Employee Costs	26,056	21,805	21,697	(109)	0%	
Other Expenses	108,300	84,090	41,507	(42,583)	-51%	Favourable variance of \$9,900 on syringe disposal strategy, \$4,500 on health program, \$4,000 on equipment maintenance and \$4,100 on Vincent accord. In addition, \$4,000 equipment maintenance and \$4,700 legal fees not yet required.
Health Administration and Inspection Expenditure Total	870,342	728,456	605,992	(122,464)	-17%	
Health Administration and Inspection Indirect Cost						
Allocations	388,548	315,208	308,393	(6,815)	-2%	
Health Administration and Inspection Indirect Cost Total	388,548	315,208	308,393	(6,815)	-2%	
Health Administration and Inspection Total	914,415	726,396	560,570	(165,826)	-23%	
Food Control						
Food Control Revenue						
Revenue	(1,000)	(830)	(182)	648	-78%	
Food Control Revenue Total	(1,000)	(830)	(182)	648	-78%	
Food Control Expenditure						
Other Expenses	20,500	16,080	9,419	(6,661)	-41%	
Food Control Expenditure Total	20,500	16,080	9,419	(6,661)	-41%	
Food Control Total	19,500	15,250	9,237	(6,013)	-39%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Health Clinics						
Health Clinics Revenue						
Revenue	(19,685)	(17,070)	(15,225)	1,845	-11%	
Health Clinics Revenue Total	(19,685)	(17,070)	(15,225)	1,845	-11%	
Health Clinics Expenditure						
Building Maintenance	12,850	10,102	14,365	4,263	42%	
Ground Maintenance	0	0	2,814	2,814	100%	
Other Expenses	62,312	53,492	51,100	(2,392)	-4%	
Health Clinics Expenditure Total	75,162	63,594	68,279	4,685	7%	
Health Clinics Indirect Costs						
Allocations	1,816	1,520	1,350	(170)	-11%	
Health Clinics Indirect Costs Total	1,816	1,520	1,350	(170)	-11%	
Health Clinics Total	57,293	48,044	54,403	6,359	13%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Statutory Planning Services						
Statutory Planning Services Revenue						
Revenue	(523,892)	(522,014)	(1,124,382)	(602,368)	115%	\$321,248 cash in lieu contribution and \$225,183 percent of art trust deposits being recognised as income. In additions, timing variance on \$43,352 cash in lieu contribution.
Statutory Planning Services Revenue Total	(523,892)	(522,014)	(1,124,382)	(602,368)	115%	
Statutory Planning Services Expenditure						
Employee Costs	1,191,956	968,288	1,155,728	187,440	19%	Redundancy payment of \$130,000 and \$26,000 relating to temporary employee costs (to cater for vacancies and other business requirements).
Other Employee Costs	20,588	17,160	12,017	(5,143)	-30%	
Other Expenses	337,500	257,855	255,622	(2,233)	-1%	
Statutory Planning Services Expenditure Total	1,550,044	1,243,303	1,423,367	180,064	14%	
Statutory Planning Services Indirect Costs						
Allocations	479,062	388,463	385,090	(3,373)	-1%	
Statutory Planning Services Indirect Costs Total	479,062	388,463	385,090	(3,373)	-1%	
Statutory Planning Services Total	1,505,214	1,109,752	684,075	(425,677)	-38%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Compliance Services</u>						
Compliance Services Revenue						
Revenue	(41,200)	(27,514)	(35,130)	(7,616)	28%	
Compliance Services Revenue Total	(41,200)	(27,514)	(35,130)	(7,616)	28%	
Compliance Services Expenditure						
Employee Costs	380,448	321,246	352,640	31,394	10%	
Other Employee Costs	6,152	5,642	5,016	(626)	-11%	
Other Expenses	77,195	59,488	51,715	(7,773)	-13%	
Compliance Services Expenditure Total	463,795	386,376	409,372	22,996	6%	
Compliance Services Indirect Costs						
Allocations	209,239	169,531	175,413	5,882	3%	
Compliance Services Indirect Costs Total	209,239	169,531	175,413	5,882	3%	
Compliance Services Total	631,834	528,393	549,655	21,262	4%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Policy and Place Services</u>						
Policy and Place Services Revenue						
Revenue	(1,800)	(1,430)	(1,779)	(349)	24%	
Policy and Place Services Revenue Total	(1,800)	(1,430)	(1,779)	(349)	24%	
Policy and Place Serv Expenditure						
Employee Costs	1,114,237	891,820	884,859	(6,961)	-1%	
Other Employee Costs	13,427	11,254	11,037	(217)	-2%	
Other Expenses	853,845	486,692	199,339	(287,353)	-59%	Portion of works to be completed by June 2019 and the remainder will be carried forward to 2019/20. Donations/sponsorships and heritage grants not yet acquitted.
Operating Projects	11,659	12,330	3,659	(8,671)	-70%	
Policy and Place Serv Expenditure Total	1,993,168	1,402,096	1,098,895	(303,201)	-22%	
Policy and Place Services Indirect Cost						
Allocations	485,473	393,403	378,975	(14,428)	-4%	
Policy and Place Services Indirect Cost Total	485,473	393,403	378,975	(14,428)	-4%	
Policy and Place Services Total	2,476,841	1,794,069	1,476,091	(317,978)	-18%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Building Control</u>						
Building Control Revenue						
Revenue	(259,500)	(210,836)	(279,362)	(68,526)	33%	Revenue higher than anticipated.
Building Control Revenue Total	(259,500)	(210,836)	(279,362)	(68,526)	33%	
Building Control Expenditure						
Employee Costs	400,838	355,060	360,901	5,841	2%	
Other Employee Costs	39,575	26,038	35,426	9,388	36%	
Other Expenses	37,200	31,330	16,698	(14,632)	-47%	Consultant fees not required as yet.
Building Control Expenditure Total	477,613	412,428	413,026	598	0%	
Building Control Indirect Costs						
Allocations	264,876	214,717	211,229	(3,488)	-2%	
Building Control Indirect Costs Total	264,876	214,717	211,229	(3,488)	-2%	
Building Control Total	482,989	416,309	344,892	(71,417)	-17%	
<u>Director Engineering Expenditure</u>						
Director Engineering Expenditure						
Employee Costs	400,773	339,011	360,918	21,907	6%	
Other Employee Costs	20,775	14,650	7,192	(7,458)	-51%	
Other Expenses	74,200	52,875	36,234	(16,641)	-31%	\$5,003 favourable variance on consultant cost and \$5,625 legal costs not yet required.
Director Engineering Expenditure Total	495,748	406,536	404,344	(2,192)	-1%	
Director Engineering Indirect Costs						
Allocations	(495,748)	(406,536)	(404,344)	2,192	-1%	
Director Engineering Indirect Costs Total	(495,748)	(406,536)	(404,344)	2,192	-1%	
Director Engineering Expenditure Total	0	0	0	0	100%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Engineering Design Services</u>						
Engineering Design Services Revenue						
Revenue	(8,250)	(2,495)	(5,751)	(3,256)	130%	
Engineering Design Services Revenue Total	(8,250)	(2,495)	(5,751)	(3,256)	130%	
Engineering Design Services Expenditure						
Employee Costs	499,109	422,205	499,380	77,175	18%	\$46,916 relates to employee salary for property management, to be corrected in May 2019. Contract staff used while employee on annual leave.
Other Employee Costs	30,871	23,514	15,195	(8,319)	-35%	
Other Expenses	266,550	199,164	138,461	(60,703)	-30%	\$46,537 on consultants and contractors not spent as yet, \$14,100 timing variance on traffic survey.
Engineering Design Services Expenditure Total	796,530	644,883	653,036	8,153	1%	
Engineering Design Services Indirect Costs						
Allocations	309,436	252,756	217,032	(35,724)	-14%	
Engineering Design Services Indirect Costs Total	309,436	252,756	217,032	(35,724)	-14%	
Engineering Design Services Total	1,097,716	895,144	864,317	(30,827)	-3%	
<u>Bike Station Expenditure</u>						
Bike Station Expenditure						
Other Expenses	8,000	6,000	699	(5,301)	-88%	
Bike Station Expenditure Total	8,000	6,000	699	(5,301)	-88%	
Bike Station Expenditure Total	8,000	6,000	699	(5,301)	-88%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Street Lighting</u>						
Street Lighting Revenue						
Revenue	(24,500)	(750)	0	750	-100%	
Street Lighting Revenue Total	(24,500)	(750)	0	750	-100%	
Street Lighting Expenditure						
Other Expenses	785,000	581,762	513,125	(68,637)	-12%	Timing variance on invoice for electricity.
Street Lighting Expenditure Total	785,000	581,762	513,125	(68,637)	-12%	
Street Lighting Total	760,500	581,012	513,125	(67,887)	-12%	
<u>Underground Power Project</u>						
Underground Power Project Revenue						
Revenue	0	0	(100)	(100)	100%	
Underground Power Project Revenue Total	0	0	(100)	(100)	100%	
Underground Power Project Total	0	0	(100)	(100)	100%	
<u>Bus Shelter</u>						
Bus Shelter Revenue						
Revenue	(58,000)	(36,500)	(63,708)	(27,208)	75%	Increase in revenue due to change in contract.
Bus Shelter Revenue Total	(58,000)	(36,500)	(63,708)	(27,208)	75%	
Bus Shelter Expenditure						
Other Expenses	116,260	91,807	94,386	2,579	3%	
Bus Shelter Expenditure Total	116,260	91,807	94,386	2,579	3%	
Bus Shelter Total	58,260	55,307	30,678	(24,629)	-45%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Parking and Street Name Signs Expenditure</u>						
Parking and Street Name Signs Expenditure						
Other Expenses	86,000	65,186	59,616	(5,570)	-9%	
Parking and Street Name Signs Expenditure Total	86,000	65,186	59,616	(5,570)	-9%	
Parking and Street Name Signs Expenditure Total	86,000	65,186	59,616	(5,570)	-9%	
<u>Crossovers</u>						
Crossovers Expenditure						
Other Expenses	13,000	10,830	9,769	(1,061)	-10%	
Crossovers Expenditure Total	13,000	10,830	9,769	(1,061)	-10%	
Crossovers Total	13,000	10,830	9,769	(1,061)	-10%	
<u>Roads Linemarking Expenditure</u>						
Roads Linemarking Expenditure						
Other Expenses	65,000	41,140	50,897	9,757	24%	Timing variance on budget phasing.
Roads Linemarking Expenditure Total	65,000	41,140	50,897	9,757	24%	
Roads Linemarking Expenditure Total	65,000	41,140	50,897	9,757	24%	
<u>Tree Lighting Leederville Expenditure</u>						
Tree Lighting Leederville Expenditure						
Other Expenses	50,000	47,068	49,339	2,271	5%	
Tree Lighting Leederville Expenditure Total	50,000	47,068	49,339	2,271	5%	
Tree Lighting Leederville Expenditure Total	50,000	47,068	49,339	2,271	5%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Parklets Expenditure</u>						
Parklets Expenditure						
Other Expenses	5,000	2,859	3,408	549	19%	
Parklets Expenditure Total	5,000	2,859	3,408	549	19%	
Parklets Expenditure Total	5,000	2,859	3,408	549	19%	
<u>Environmental Services</u>						
Environmental Services Revenue						
Revenue	(26,000)	(19,500)	(17,960)	1,540	-8%	
Environmental Services Revenue Total	(26,000)	(19,500)	(17,960)	1,540	-8%	
Environmental Services Expenditure						
Employee Costs	89,608	75,798	71,561	(4,237)	-6%	
Other Employee Costs	1,500	1,125	0	(1,125)	-100%	
Other Expenses	225,730	182,923	168,769	(14,154)	-8%	\$16,124 timing variance on environmental program.
Environmental Services Expenditure Total	316,838	259,846	240,330	(19,516)	-8%	
Environmental Services Indirect Costs						
Allocations	37,904	31,192	31,769	577	2%	
Environmental Services Indirect Costs Total	37,904	31,192	31,769	577	2%	
Environmental Services Total	328,742	271,538	254,138	(17,400)	-6%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Property Management Administration</u>						
Property Management Administration Revenue						
Revenue	(2,000)	(1,670)	(2,034)	(364)	22%	
Property Management Administration Revenue Total	(2,000)	(1,670)	(2,034)	(364)	22%	
Property Management Administration Expenditure						
Employee Costs	263,541	222,933	198,371	(24,562)	-11%	Salary incorrectly costed to engineering design, to be corrected in May 2019.
Other Employee Costs	5,534	4,610	4,255	(355)	-8%	
Other Expenses	44,102	36,740	28,245	(8,495)	-23%	
Property Management Administration Expenditure Total	313,177	264,283	230,870	(33,413)	-13%	
Property Management Administration Indirect Costs						
Allocations	146,437	118,798	121,062	2,264	2%	
Property Management Administration Indirect Costs Total	146,437	118,798	121,062	2,264	2%	
Property Management Administration Total	457,614	381,411	349,898	(31,513)	-8%	
<u>Civic Centre Building</u>						
Civic Centre Building Expenditure						
Building Maintenance	244,900	186,881	212,659	25,778	14%	No major maintenance required as yet.
Ground Maintenance	58,900	49,080	39,539	(9,541)	-19%	
Other Expenses	842,395	647,562	694,826	47,264	7%	
Civic Centre Building Expenditure Total	1,146,195	883,523	947,024	63,501	7%	
Civic Centre Building Indirect Costs						
Allocations	(1,146,195)	(883,523)	(947,024)	(63,501)	7%	
Civic Centre Building Indirect Costs Total	(1,146,195)	(883,523)	(947,024)	(63,501)	7%	
Civic Centre Building Total	0	0	0	(0)	100%	

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Child Care Centres and Play Groups</u>						
Child Care Centres and Play Groups Revenue						
Revenue	(18,757)	(15,630)	(8,996)	6,634	-42%	
Child Care Centres and Play Groups Revenue Total	(18,757)	(15,630)	(8,996)	6,634	-42%	
Child Care Centres and Play Groups Expenditure						
Building Maintenance	8,800	7,498	4,700	(2,798)	-37%	
Ground Maintenance	0	0	2,057	2,057	100%	
Other Expenses	47,415	38,608	39,200	592	2%	
Child Care Centres and Play Groups Expenditure Total	56,215	46,106	45,956	(150)	0%	
Child Care Centres and Play Groups Indirect Costs						
Allocations	1,999	1,660	1,660	0	0%	
Child Care Centres and Play Groups Indirect Costs Total	1,999	1,660	1,660	0	0%	
Child Care Centres and Play Groups Total	39,457	32,136	38,620	6,484	20%	
<u>Pre Schools and Kindergartens</u>						
Pre Schools and Kindergartens Revenue						
Revenue	(53,685)	(44,740)	(36,022)	8,718	-19%	
Pre Schools and Kindergartens Revenue Total	(53,685)	(44,740)	(36,022)	8,718	-19%	
Pre Schools and Kindergartens Expenditure						
Building Maintenance	9,375	9,001	4,330	(4,671)	-52%	
Ground Maintenance	350	290	0	(290)	-100%	
Other Expenses	50,945	42,450	41,692	(758)	-2%	
Pre Schools and Kindergartens Expenditure Total	60,670	51,741	46,023	(5,719)	-11%	
Pre Schools and Kindergartens Indirect Costs						
Allocations	1,468	1,230	1,230	0	0%	
Pre Schools and Kindergartens Indirect Costs Total	1,468	1,230	1,230	0	0%	
Pre Schools and Kindergartens Total	8,453	8,231	11,230	2,999	36%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Community and Welfare Centres</u>						
Community and Welfare Centres Revenue						
Revenue	(91,673)	(76,410)	(59,643)	16,767	-22%	Timing variance of \$17,895 for recouping maintenance costs.
Community and Welfare Centres Revenue Total	(91,673)	(76,410)	(59,643)	16,767	-22%	
Community and Welfare Centres Expenditure						
Building Maintenance	31,350	27,332	27,678	346	1%	
Ground Maintenance	9,250	7,710	2,373	(5,337)	-69%	
Other Expenses	223,143	194,690	195,425	735	0%	
Community and Welfare Centres Expenditure Total	263,743	229,732	225,475	(4,257)	-2%	
Community and Welfare Centres Indirect Costs						
Allocations	6,596	5,500	5,500	0	0%	
Community and Welfare Centres Indirect Costs Total	6,596	5,500	5,500	0	0%	
Community and Welfare Centres Total	178,666	158,822	171,332	12,510	8%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Department of Sports and Recreation Building</u>						
Dept of Sports and Recreation Building Revenue						
Revenue	(727,091)	(636,010)	(610,799)	25,211	-4%	Timing variance of \$31,124 for lease and rental income.
Dept of Sports and Recreation Building Revenue Total	(727,091)	(636,010)	(610,799)	25,211	-4%	
Dept of Sports and Recreation Building Expenditure						
Building Maintenance	94,550	71,350	114,520	43,170	61%	Variance due to maintenance of elevator and replacement of emergency exit lights.
Ground Maintenance	10,200	8,500	6,696	(1,804)	-21%	
Other Expenses	655,784	488,554	522,673	34,119	7%	
Dept of Sports and Recreation Building Expenditure Total	760,534	568,404	643,889	75,485	13%	
Dept of Sports and Recreation Building Indirect Costs						
Allocations	11,521	9,600	9,600	0	0%	
Dept of Sports and Recreation Building Indirect Costs Total	11,521	9,600	9,600	0	0%	
Department of Sports and Recreation Building Total	44,964	(58,006)	42,690	100,696	-174%	
<u>nib Stadium</u>						
nib Stadium Revenue						
Revenue	(27,150)	(27,150)	(27,409)	(259)	1%	
nib Stadium Revenue Total	(27,150)	(27,150)	(27,409)	(259)	1%	
nib Stadium Expenditure						
Other Expenses	17,800	14,830	14,863	33	0%	
nib Stadium Expenditure Total	17,800	14,830	14,863	33	0%	
nib Stadium Total	(9,350)	(12,320)	(12,546)	(226)	2%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Leederville Oval						
Leederville Oval Revenue						
Revenue	(490,591)	(263,141)	(135,369)	127,772	-49%	Year to date budgeted income is overstated by \$134,571.
Leederville Oval Revenue Total	(490,591)	(263,141)	(135,369)	127,772	-49%	
Leederville Oval Expenditure						
Building Maintenance	36,100	29,225	34,218	4,993	17%	
Ground Maintenance	100,000	79,105	77,384	(1,721)	-2%	
Other Expenses	455,408	378,982	380,640	1,658	0%	
Leederville Oval Expenditure Total	591,508	487,312	492,242	4,930	1%	
Leederville Oval Indirect Costs						
Allocations	10,969	9,140	9,140	0	0%	
Leederville Oval Indirect Costs Total	10,969	9,140	9,140	0	0%	
Leederville Oval Total	111,886	233,311	366,013	132,702	57%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Loftus Centre						
Loftus Centre Revenue						
Revenue	(664,125)	(546,160)	(540,947)	5,213	-1%	
Loftus Centre Revenue Total	(664,125)	(546,160)	(540,947)	5,213	-1%	
Loftus Centre Expenditure						
Building Maintenance	97,100	84,529	86,992	2,463	3%	
Ground Maintenance	28,900	24,080	23,663	(417)	-2%	
Other Expenses	848,590	704,126	712,422	8,296	1%	
Operating Projects	140,000	140,000	0	(140,000)	-100%	Painting project is yet to commence.
Loftus Centre Expenditure Total	1,114,590	952,735	823,077	(129,658)	-14%	
Loftus Centre Indirect Costs						
Allocations	20,044	16,700	16,700	0	0%	
Loftus Centre Indirect Costs Total	20,044	16,700	16,700	0	0%	
Loftus Centre Total	470,509	423,275	298,830	(124,445)	-29%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
Public Halls						
Public Halls Revenue						
Revenue	(163,125)	(123,500)	(133,352)	(9,852)	8%	
Public Halls Revenue Total	(163,125)	(123,500)	(133,352)	(9,852)	8%	
Public Halls Expenditure						
Building Maintenance	140,000	119,983	93,259	(26,724)	-22%	Lower reactive maintenance expended relative to budget.
Ground Maintenance	2,500	2,500	0	(2,500)	-100%	
Other Expenses	212,765	184,309	181,576	(2,733)	-1%	
Operating Projects	8,000	8,000	7,200	(800)	-10%	
Public Halls Expenditure Total	363,265	314,792	282,035	(32,757)	-10%	
Public Halls Indirect Costs						
Allocations	5,304	4,420	4,420	0	0%	
Public Halls Indirect Costs Total	5,304	4,420	4,420	0	0%	
Public Halls Total	205,444	195,712	153,104	(42,608)	-22%	
Reserves Pavilions and Facilities						
Reserves Pavilions and Facilities Revenue						
Revenue	(75,390)	(56,025)	(67,403)	(11,378)	20%	Revenue higher than budget estimates due to higher demand.
Reserves Pavilions and Facilities Revenue Total	(75,390)	(56,025)	(67,403)	(11,378)	20%	
Reserves Pavilions and Facilities Expenditure						
Building Maintenance	404,705	344,219	274,528	(69,691)	-20%	Lower reactive maintenance expenditure than anticipated.
Ground Maintenance	5,500	5,500	0	(5,500)	-100%	
Other Expenses	316,377	258,676	262,864	4,188	2%	
Operating Projects	53,000	53,000	68,537	15,537	29%	Additional electrical infrastructure required after demolition at Beatty park pavilion.
Reserves Pavilions and Facilities Expenditure Total	779,582	661,395	605,929	(55,466)	-8%	
Reserves Pavilions and Facilities Indirect Costs						
Allocations	6,828	5,690	5,690	0	0%	
Reserves Pavilions and Facilities Indirect Costs Total	6,828	5,690	5,690	0	0%	
Reserves Pavilions and Facilities Total	711,020	611,060	544,216	(66,844)	-11%	

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 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Sporting Clubs Buildings</u>						
Sporting Clubs Buildings Revenue						
Revenue	(174,590)	(146,270)	(115,007)	31,263	-21%	Timing variance on maintenance and lease agreement.
Sporting Clubs Buildings Revenue Total	(174,590)	(146,270)	(115,007)	31,263	-21%	
Sporting Clubs Buildings Expenditure						
Building Maintenance	54,050	49,889	41,722	(8,167)	-16%	
Ground Maintenance	2,000	2,000	0	(2,000)	-100%	
Other Expenses	792,648	659,761	666,884	7,123	1%	
Operating Projects	40,000	40,000	0	(40,000)	-100%	Timing variance on demolition of Litis stadium.
Sporting Clubs Buildings Expenditure Total	888,698	751,650	708,606	(43,044)	-6%	
Sporting Clubs Buildings Indirect Costs						
Allocations	25,797	21,510	21,510	0	0%	
Sporting Clubs Buildings Indirect Costs Total	25,797	21,510	21,510	0	0%	
Sporting Clubs Buildings Total	739,905	626,890	615,109	(11,781)	-2%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Parks and Reserves Administration</u>						
Parks and Reserves Administration Revenue						
Revenue	(3,200)	(2,670)	(2,796)	(126)	5%	
Parks and Reserves Administration Revenue Total	(3,200)	(2,670)	(2,796)	(126)	5%	
Parks and Reserves Administration Expenditure						
Employee Costs	1,094,817	926,256	888,430	(37,826)	-4%	Timing variance on wages and superannuation expense.
Other Employee Costs	56,025	46,700	47,177	477	1%	
Other Expenses	120,644	74,662	86,138	11,476	15%	Additional uniform required due to OH&S requirement.
Parks and Reserves Administration Expenditure Total	1,271,486	1,047,618	1,021,745	(25,873)	-2%	
Parks and Reserves Administration Indirect Costs						
Allocations	1,314,710	1,085,251	947,198	(138,053)	-13%	
On Costs Recovery	(1,377,619)	(1,251,947)	(1,157,392)	94,555	-8%	
Parks and Reserves Administration Indirect Costs Total	(62,909)	(166,696)	(210,194)	(43,498)	26%	
Parks and Reserves Administration Total	1,205,377	878,252	808,756	(69,496)	-8%	
<u>Parks and Reserves</u>						
Parks and Reserves Revenue						
Revenue	(61,550)	(50,206)	(42,514)	7,693	-15%	
Parks and Reserves Revenue Total	(61,550)	(50,206)	(42,514)	7,693	-15%	
Parks and Reserves Expenditure						
Ground Maintenance	2,097,100	1,771,425	2,034,169	262,744	15%	Timing variance on budget phasing.
Other Expenses	692,660	615,934	584,870	(31,064)	-5%	\$38,837 lower depreciation after revaluation of infrastructure assets and \$7,774 unfavourable variance on utility expense.
Parks and Reserves Expenditure Total	2,789,760	2,387,359	2,619,039	231,680	10%	
Parks and Reserves Indirect Costs						
Allocations	299	250	250	0	0%	
Parks and Reserves Indirect Costs Total	299	250	250	0	0%	
Parks and Reserves Total	2,728,509	2,337,403	2,576,776	239,373	10%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Sporting Grounds</u>						
Sporting Grounds Revenue						
Revenue	(64,050)	(48,036)	(51,111)	(3,075)	6%	
Sporting Grounds Revenue Total	(64,050)	(48,036)	(51,111)	(3,075)	6%	
Sporting Grounds Expenditure						
Ground Maintenance	1,159,500	966,492	970,436	3,944	0%	
Other Expenses	564,288	463,428	469,865	6,437	1%	
Sporting Grounds Expenditure Total	1,723,788	1,429,920	1,440,301	10,381	1%	
Sporting Grounds Total	1,659,738	1,381,884	1,389,190	7,306	1%	
<u>Road Reserves Expenditure</u>						
Road Reserves Expenditure						
Ground Maintenance	407,550	345,680	361,932	16,252	5%	
Other Expenses	14,010	11,670	14,330	2,660	23%	
Road Reserves Expenditure Total	421,560	357,350	376,262	18,912	5%	
Road Reserves Expenditure Total	421,560	357,350	376,262	18,912	5%	

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
BY SERVICE AREAS
AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Parks Other</u>						
Parks Other Revenue						
Revenue	(2,000)	(2,000)	(1,224)	776	-39%	
Parks Other Revenue Total	(2,000)	(2,000)	(1,224)	776	-39%	
Parks Other Expenditure						
Other Expenses	2,093,540	1,858,710	1,695,739	(162,971)	-9%	\$162,499 timing variance on street trees labour, contractor and materials.
Money/Monger Street Trees Surgery	14,880	12,440	14,880	2,440	20%	
Parks Other Expenditure Total	2,108,420	1,871,150	1,710,619	(160,531)	-9%	
Parks Other Total	2,106,420	1,869,150	1,709,395	(159,755)	-9%	
<u>Processable Waste Collection</u>						
Processable Waste Collection Revenue						
Revenue	(327,339)	(282,559)	(309,199)	(26,640)	9%	Additional rubbish services revenue.
Processable Waste Collection Revenue Total	(327,339)	(282,559)	(309,199)	(26,640)	9%	
Processable Waste Collection Expenditure						
Employee Costs	854,740	723,253	721,117	(2,136)	0%	
Other Employee Costs	13,907	11,170	10,561	(609)	-5%	
Other Expenses	4,340,536	3,218,784	2,984,926	(233,858)	-7%	Timing variance on tipping and labour costs.
Processable Waste Collection Expenditure Total	5,209,183	3,953,207	3,716,605	(236,602)	-6%	
Processable Waste Collection Indirect Costs						
Allocations	745,755	623,382	573,404	(49,978)	-8%	
On Costs Recovery	(630,519)	(580,466)	(613,474)	(33,008)	6%	
Processable Waste Collection Indirect Costs Total	115,236	42,916	(40,069)	(82,985)	-193%	
Processable Waste Collection Total	4,997,080	3,713,564	3,367,337	(346,227)	-9%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Other Waste Services</u>						
Other Waste Services Revenue						
Revenue	(3,500)	(2,875)	(5,264)	(2,389)	83%	
Other Waste Services Revenue Total	(3,500)	(2,875)	(5,264)	(2,389)	83%	
Other Waste Services Expenditure						
Other Expenses	664,350	382,665	451,149	68,484	18%	Timing variance for \$92,251 on general maintenance and \$18,778 favourable variance on waste management programs.
Other Waste Services Expenditure Total	664,350	382,665	451,149	68,484	18%	
Other Waste Services Total	660,850	379,790	445,886	66,096	17%	
<u>Recycling Expenditure</u>						
Recycling Expenditure	823,855	636,835	502,985	(133,850)	-21%	Timing variance.
Recycling Expenditure Total	823,855	636,835	502,985	(133,850)	-21%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Public Works Overhead</u>						
Public Works Overhead Revenue						
Revenue	(48,700)	(40,580)	(116,670)	(76,090)	188%	Fuel tax credit was under claimed for past four years.
Public Works Overhead Revenue Total	(48,700)	(40,580)	(116,670)	(76,090)	188%	
Public Works Overhead Expenditure						
Employee Costs	315,663	267,069	353,698	86,629	32%	Salary of an employee budgeted in engineering design account.
Other Employee Costs	36,784	35,240	28,472	(6,768)	-19%	
Other Expenses	33,000	21,050	35,476	14,426	69%	\$10,000 loose tools purchased which is budgeted as capital expenditure.
Public Works Overhead Expenditure Total	385,447	323,359	417,646	94,287	29%	
Public Works Overhead Indirect Costs						
Allocations	482,374	402,984	419,381	16,397	4%	
On Costs Recovery	(483,911)	(431,902)	(444,608)	(12,706)	3%	
Public Works Overhead Indirect Costs Total	(1,537)	(28,918)	(25,227)	3,691	-13%	
Public Works Overhead Total	335,210	253,861	275,749	21,888	9%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Plant Operating</u>						
Plant Operating Expenditure						
Other Expenses	1,519,260	1,184,154	1,230,934	46,780	4%	\$31,653 unfavourable variance in fuel cost.
Plant Operating Expenditure Total	1,519,260	1,184,154	1,230,934	46,780	4%	
Plant Operating Indirect Costs						
Allocations	(1,375,622)	(1,136,295)	(1,062,090)	74,205	-7%	
Plant Operating Indirect Costs Total	(1,375,622)	(1,136,295)	(1,062,090)	74,205	-7%	
Plant Operating Total	143,638	47,859	168,844	120,985	253%	
<u>Recoverable Works</u>						
Recoverable Works Revenue						
Revenue	(50,000)	(25,000)	(10,056)	14,944	-60%	No major recoverable works carried out to date.
Recoverable Works Revenue Total	(50,000)	(25,000)	(10,056)	14,944	-60%	
Recoverable Works Expenditure						
Other Expenses	50,000	0	13,482	13,482	100%	No major recoverable works carried out to date.
Recoverable Works Expenditure Total	50,000	0	13,482	13,482	100%	
Recoverable Works Total	0	(25,000)	3,426	28,426	-114%	
<u>Drainage Expenditure</u>						
Drainage Expenditure						
Other Expenses	345,440	290,988	280,309	(10,679)	-4%	Timing variance on general maintenance.
Drainage Expenditure Total	345,440	290,988	280,309	(10,679)	-4%	
Drainage Expenditure Total	345,440	290,988	280,309	(10,679)	-4%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Footpaths/Cycleways Expenditure</u>						
Footpaths/Cycleways Expenditure						
Other Expenses	948,190	762,283	801,297	39,014	5%	Timing variance on general maintenance.
Footpaths/Cycleways Expenditure Total	948,190	762,283	801,297	39,014	5%	
Footpaths/Cycleways Expenditure Total	948,190	762,283	801,297	39,014	5%	
<u>Rights of Way Expenditure</u>						
Rights of Way Expenditure						
Other Expenses	286,530	206,281	209,613	3,332	2%	
Rights of Way Expenditure Total	286,530	206,281	209,613	3,332	2%	
Rights of Way Expenditure Total	286,530	206,281	209,613	3,332	2%	
<u>Roads Expenditure</u>						
Roads Expenditure						
Other Expenses	3,044,746	2,210,024	2,522,962	312,938	14%	Variance due to budget phasing for depreciation expense.
Roads Expenditure Total	3,044,746	2,210,024	2,522,962	312,938	14%	
Roads Expenditure Total	3,044,746	2,210,024	2,522,962	312,938	14%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Street Cleaning Expenditure</u>						
Street Cleaning Expenditure						
Other Expenses	747,500	597,901	599,778	1,877	0%	
Street Cleaning Expenditure Total	747,500	597,901	599,778	1,877	0%	
Street Cleaning Expenditure Total	747,500	597,901	599,778	1,877	0%	
<u>Traffic Control for Roadworks Expenditure</u>						
Traffic Control for Roadworks Expenditure						
Other Expenses	166,000	75,092	47,468	(27,624)	-37%	Timing variance on general maintenance.
Traffic Control for Roadworks Expenditure Total	166,000	75,092	47,468	(27,624)	-37%	
Traffic Control for Roadworks Expenditure Total	166,000	75,092	47,468	(27,624)	-37%	
<u>Roadwork Signs and Barricades Expenditure</u>						
Roadwork Signs and Barricades Expenditure						
Other Expenses	500	475	0	(475)	-100%	
Roadwork Signs and Barricades Expenditure Total	500	475	0	(475)	-100%	
Roadwork Signs and Barricades Expenditure Total	500	475	0	(475)	-100%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

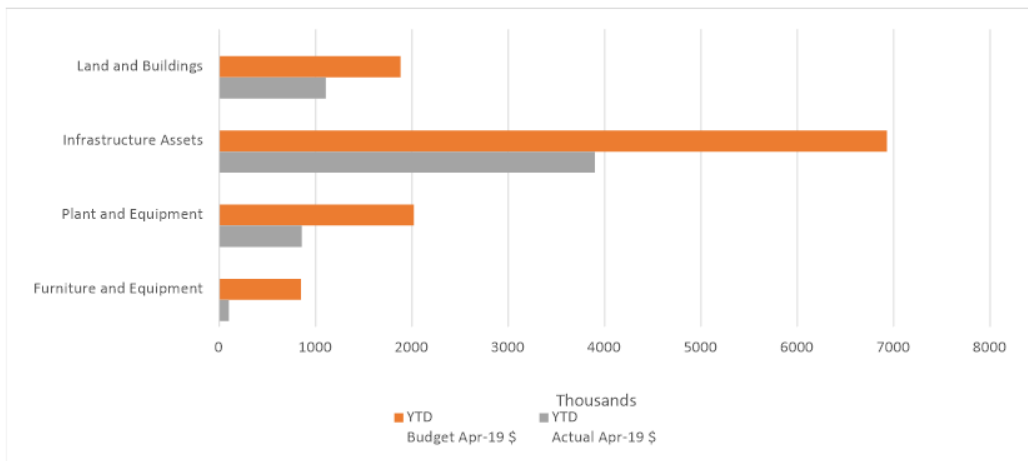
	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Sump Expenditure</u>						
Sump Expenditure						
Other Expenses	0	0	443	443	100%	
Sump Expenditure Total	0	0	443	443	100%	
Sump Expenditure Total	0	0	443	443	100%	
<u>Works Depot</u>						
Works Depot Expenditure						
Employee Costs	226,886	191,919	152,843	(39,076)	-20%	Timing variance on salaries.
Other Employee Costs	3,000	2,500	1,638	(862)	-34%	
Other Expenses	9,750	6,250	6,981	731	12%	
Works Depot Expenditure Total	239,636	200,669	161,462	(39,207)	-20%	
Works Depot Indirect Costs						
Allocations	(239,636)	(200,669)	(161,220)	39,449	-20%	
Works Depot Indirect Costs Total	(239,636)	(200,669)	(161,220)	39,449	-20%	
Works Depot Total	0	0	242	242	100%	
<u>Works Depot Revenue</u>						
Works Depot Revenue						
Revenue	0	0	(242)	(242)	100%	
Works Depot Revenue Total	0	0	(242)	(242)	100%	
Works Depot Revenue Total	0	0	(242)	(242)	100%	

CITY OF VINCENT
 NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
 BY SERVICE AREAS
 AS AT 30 APRIL 2019

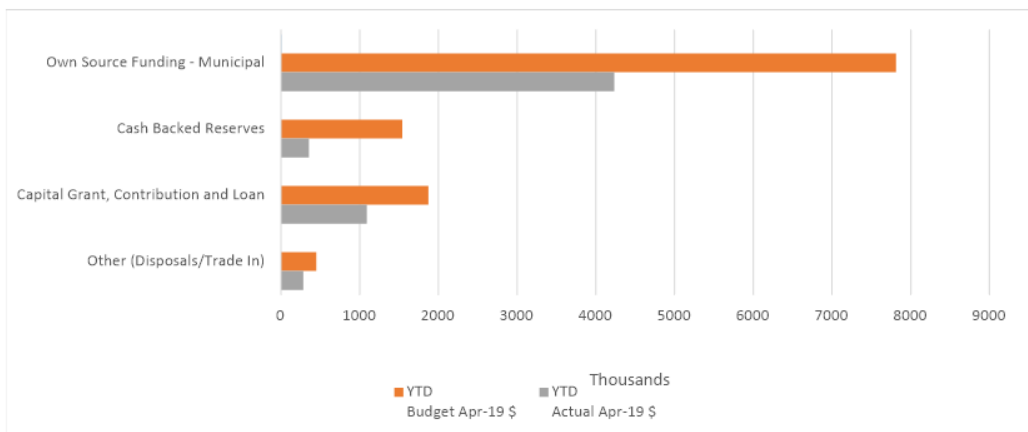
	Current Budget 2018/19 \$	YTD Budget 43,585 \$	YTD Actual 43,585 \$	YTD Variance \$	Variance %	Variance Commentary
<u>Depot Building</u>						
Depot Occupancy Costs						
Building Maintenance	101,350	80,850	89,664	8,814	11%	
Ground Maintenance	5,100	4,430	11,927	7,497	169%	
Other Expenses	253,105	211,842	212,423	581	0%	
Depot Occupancy Costs Total	359,555	297,122	314,014	16,892	6%	
Depot Indirect Costs						
Allocations	(359,555)	(297,122)	(314,014)	(16,892)	6%	
Depot Indirect Costs Total	(359,555)	(297,122)	(314,014)	(16,892)	6%	
Depot Building Total	0	0	(0)	(0)	100%	
Net Operating	4,365,038	(3,960,072)	(5,559,438)	(1,599,366)	40%	

**CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
AS AT 30 APRIL 2019**

CAPITAL EXPENDITURE	Current Budget	YTD Budget	YTD Actual	YTD Variance	Variance
	2018/19 \$	Apr-19 \$	Apr-19 \$	\$	%
Land and Buildings	2,535,542	1,880,595	1,107,051	(773,544)	-41%
Infrastructure Assets	7,474,682	6,927,400	3,898,516	(3,028,884)	-44%
Plant and Equipment	2,972,882	2,018,351	856,429	(1,161,922)	-58%
Furniture and Equipment	969,870	848,414	99,056	(749,358)	-88%
Total	13,952,976	11,674,760	5,961,052	(5,713,708)	-49%



FUNDING	Current Budget	YTD Budget	YTD Actual	YTD Variance	Variance
	2018/19 \$	Apr-19 \$	Apr-19 \$	\$	%
Own Source Funding - Municipal	9,603,667	7,811,808	4,232,458	(3,579,350)	-46%
Cash Backed Reserves	1,996,478	1,542,121	356,625	(1,185,496)	-77%
Capital Grant, Contribution and Loan	1,872,868	1,872,868	1,089,780	(783,088)	-42%
Other (Disposals/Trade In)	479,963	447,963	282,189	(165,774)	-37%
Total	13,952,976	11,674,760	5,961,052	(5,713,708)	-49%



CITY OF VINCENT
 NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
 AS AT 30 APRIL 2019

	Current Budget 2018/19	YTD Budget 2018/19	YTD Actual 2018/19	YTD Variance	Variance Variance	Commentary
LAND & BUILDING ASSETS						
ADMINISTRATION & CIVIC CENTRE						
Administration and Civic Centre - Workforce Accommodation Upgrade/Renewal	240,000	180,000	178,080	(1,920)	-1%	Works completed. Awaiting final invoices from supplier (PO raised).
BEATTY PARK LEISURE CENTRE						
Beatty Park Leisure Centre - Risk Renewals	492,609	342,609	89,216	(253,393)	-74%	Air handling unit project to be carried forward to FY19/20 (\$370k).
Beatty Park Leisure Centre - Plumbing Compliance	66,746	63,374	66,746	3,372	5%	
Beatty Park Leisure Centre - Remedial Works	60,831	60,831	60,831	0	0%	
Beatty Park Leisure Centre - Changeroom Tiles Replacement	2,970	2,970	2,970	0	0%	
DEPARTMENT OF SPORTS AND RECREATION						
Carpet Replacement - DSR □	150,000	1,000	1,893	893	89%	
LOFTUS RECREATION CENTRE						
Loftus Centre Stormwater Infrastructure Renewal	5,742	5,742	5,742	0	0%	
Renewal of ceiling fabric and upgrade of lights throughout centre	112,485	105,788	108,792	3,004	3%	
Refrigerated A/C Plant Renewal	3,159	3,159	3,159	0	0%	
LEEDERVILLE OVAL						
Leederville Oval - Miscellaneous Structural Renewal	60,000	60,000	48,306	(11,694)	-19%	Work completed, awaiting invoice from supplier (PO raised).
Carpet Replacement - Leederville Oval Buildings (East Perth Football Club) □	30,000	30,000	16,050	(13,950)	-47%	Work completed, awaiting invoice from supplier.
WORKS DEPOT						
Depot - Resurfacing and Reconstruction of Front Bin Bays	75,000	75,000	44,411	(30,589)	-41%	Ongoing project, to be completed by May 2019.

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
AS AT 30 APRIL 2019

	Current Budget	YTD Budget	YTD Actual	YTD Variance	Variance	Variance Commentary
	2018/19	2018/19	2018/19			
MISCELLANEOUS						
Braithwaite Park public toilet block upgrade and refurbishment	99,512	99,512	99,111	(401)	0%	
Mens Shed - Macerator Sewer Upgrade	46,200	46,200	34,862	(11,338)	-25%	Work completed.
Child Health Centres - Yield Up to Lease Renewal, Leederville Child Health Clinic	9,038	9,038	10,963	1,925	21%	
North Perth Main Hall - A/C New	100,000	100,000	94,265	(5,735)	-6%	
North Perth Bowling Club - Timber Floor Renewal	19,837	19,837	19,837	0	0%	
Miscellaneous Building Renewal	86,681	63,340	66,757	3,417	5%	
Mt Hawthorn Community Centre - Hub Upgrade	320,637	120,637	48,608	(72,029)	-60%	Project to be completed by June 2019.
Loton Park Tennis Club - Compliance and Structure Renewal	20,000	20,000	0	(20,000)	-100%	Work completed, awaiting invoice from supplier.
Sports Club - Forrest Park Croquet Ceiling and Lighting Renewal	80,000	80,000	3,500	(76,500)	-96%	Work commenced, to be completed by June 2019.
Solar Photovoltaic Panel System Installation - Library	39,100	39,100	30,720	(8,380)	-21%	Project completed. Awaiting invoices from supplier.
Solar Photovoltaic Panel System Installation - Beatty Park	144,670	125,836	5,738	(120,099)	-95%	Project to be completed by June 2019.
Solar Photovoltaic Panel System Installation - Administration and Civic Centre	112,643	112,643	3,443	(109,201)	-97%	Project to be completed by June 2019.
Solar Photovoltaic Panel System Installation - Depot	39,100	0	0	0	0%	
Library - Reception Desk Fit-Out Renewal	35,000	35,000	4,250	(30,750)	-88%	Project to not go ahead during this year.
Airconditioner Renewal Program	25,000	25,000	0	(25,000)	-100%	Project to be completed by June 2019.
Woodville Reserve - Power upgrade	9,205	4,602	9,424	4,822	105%	Work completed.
FOR LAND & BUILDING ASSETS	2,535,542	1,880,595	1,107,051	(773,544)	-41%	

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
AS AT 30 APRIL 2019

	Current Budget 2018/19	YTD Budget 2018/19	YTD Actual 2018/19	YTD Variance	Variance Commentary
INFRASTRUCTURE ASSETS					
TRAFFIC MANAGEMENT					
Improvements at Vincent/Oxford Streets	5,500	5,500	0	(5,500)	-100% Work completed - awaiting outstanding invoice (PO raised).
Intersections at Bourke and Loftus Streets	33,955	33,955	33,602	(353)	-1%
Improved pedestrian crossings at signalised intersections	180,000	0	2,400	2,400	0% Project to be carried forward. Works to commence in FY19-20.
40kph area wide speed zone trial	150,000	150,000	28,916	(121,084)	-81% Works commenced, to be completed by May 2019.
Intersection Modifications Scarborough Beach Road, Green, Main and Brady Streets	30,000	30,000	0	(30,000)	-100% Project to be carried forward. Works to commence in FY19-20.
Retractable Bollards Leederville Town Centre	60,000	60,000	0	(60,000)	-100% Works to be carried out in conjunction with Oxford/Newcastle street shared space project.
Miscellaneous Traffic Management Requests	80,000	80,000	62,305	(17,695)	-22% Project to be completed by June 2019.
Safety Balustrade Beaufort Street, Highgate	5,257	5,256	4,541	(715)	-14% Works completed.
Signalised Pedestrian Crossings Program	250,000	250,000	3,100	(246,900)	-99% Main Road WA has appointed a Contractor and works expected to be completed by June 2019.
BLACK SPOT PROGRAM					
Newcastle and Palmerston Streets	16,000	16,000	16,000	0	0% Work completed.
Ruby and Fitzgerald Streets	10,626	10,626	11,470	844	8% Work completed.
Intersection Lincoln and Wright Streets Roundabout	150,000	150,000	6,140	(143,860)	-96% Works commenced, to be completed by June 2019.
STREETSCAPE IMPROVEMENTS					
Greening (Streetscapes)	335,268	290,000	139,409	(150,591)	-52% Project to be carried forward. Works to commence in FY19-20.
North Perth Public Open Space	718,744	718,744	488,029	(230,715)	-32% Works commenced, to be completed by June 2019.
Oxford street/Newcastle street shared space	310,000	190,000	251,276	61,276	32% Project complete, awaiting final invoices.
Planned Fitzgerald Street Upgrades	15,000	15,000	5,624	(9,376)	-63% Works commenced, to be completed by June 2019.
Streetscape Improvements/Place Making - Miscellaneous Renewals	31,392	30,696	24,746	(5,950)	-19% Works commenced, to be completed by June 2019.

CITY OF VINCENT
 NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
 AS AT 30 APRIL 2019

	Current Budget	YTD Budget	YTD Actual	YTD Variance	Variance	Variance Commentary
	2018/19	2018/19	2018/19			
ROADWORKS - LOCAL ROADS PROGRAM						
Cleaver St - Carr St - Roundabout	52,283	52,283	49,913	(2,370)	-5%	Work completed.
Norfolk Street - Vincent St to Chelmsford Rd	49	49	49	0	0%	
Hutt Street - Grosvenor Rd to Raglan Rd	1,003	1,003	1,003	(0)	0%	
Summers Street - Joel to River	12,214	12,214	12,214	0	0%	
Magnolia Street - Farmer to Waugh	60,000	60,000	49,836	(10,164)	-17%	Work completed.
Mignonette Street - Farmer to Waugh	60,000	60,000	49,986	(10,014)	-17%	Work completed.
Marian Street - Oxford to Scott	90,779	90,779	76,150	(14,629)	-16%	Work completed.
Rae Street - Marian to Tennyson	61,474	61,474	61,474	0	0%	Work completed.
Bondi Street - Scar Bch Rd to Merredin	24,545	23,522	24,545	1,023	4%	Work completed.
Brentham St - Slow point near school to Namatjira	131,000	131,000	99,257	(31,743)	-24%	Work completed.
Elven Street - Richmond to Emmerson	13,261	13,261	13,261	(0)	0%	Work completed.
Curtis Street - Walcott to Harold	20,848	20,848	20,848	(0)	0%	Work completed.
Cleaver Street - Carr to Newcastle	24,395	21,198	24,395	3,197	15%	Work completed.
ROADWORKS - REHABILITATION (MRRG PROGRAM)						
Beaufort/Brisbane Street Intersection Improvements	360,000	248,889	0	(248,889)	-100%	Project to be carried forward. Works to commence in FY19-20.
Bulwer Street, Lord Street to Brisbane Street	156,600	156,600	144,083	(12,517)	-8%	Work completed, awaiting invoice from supplier.
Newcastle Street, Loftus Street to Charles Street	226,600	226,600	173,819	(52,781)	-23%	Work completed, awaiting invoice from supplier.
Smith Street - Lincoln Street to Harold Street	227,680	225,940	210,685	(15,255)	-7%	Woks completed.
ROADWORKS - ROADS TO RECOVERY PROGRAM						
Newcastle Street - Oxford Street to Carr Place	880	440	0	(440)	-100%	Awaiting invoice from supplier (PO raised).
Curtis Street - Walcott to Harold	53,091	46,235	66,606	20,371	44%	Works completed.
Cleaver Street - Carr to Newcastle	86,007	86,006	86,007	1	0%	Works completed.
Randell Street - Fitzgerald St to Palmerston St	5,221	2,610	5,221	2,611	100%	Timing variance on budget phasing, works completed.

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
AS AT 30 APRIL 2019

	Current Budget 2018/19	YTD Budget 2018/19	YTD Actual 2018/19	YTD Variance	Variance Commentary
RIGHTS OF WAY					
Rights of Way Renewal Program	64,374	64,374	32,487	(31,887)	-50% Ongoing project, to be completed by June 2019.
SLAB FOOTPATH PROGRAMME					
Footpath Prog - Kalgoorlie St	0	0	(95)	(95)	100% 2017-18 project, refund received.
Newcastle St - Water Corp to Loftus St	22,500	22,500	20,255	(2,245)	-10% Works completed.
Walcott St - Alma Rd to Raglan Rd	8,000	8,000	7,405	(595)	-7% Works completed.
Anzac Rd - Loftus St to Scarborough Bch Road	19,000	19,000	11,210	(7,790)	-41% Works completed.
Bourke St - Deague Court to Charles St	12,500	12,500	11,688	(812)	-6% Works completed.
Golding St - Newcastle St to Old Aberdeen Place	13,000	13,000	0	(13,000)	-100% Project at planning stage, to be completed by June 2019.
Green St - Matlock St to Bus Stop	25,000	25,000	22,111	(2,889)	-12% Works completed.
Tactile Paving Town Centres	10,000	10,000	9,612	(388)	-4%
Ellesmere Street path extension - Stage 3	52,000	52,000	61,489	9,489	18% Works completed.
BICYCLE NETWORK					
Bicycle Network Oxford - Anzac to Scarb Bch Rd	190,000	190,000	215,237	25,237	13% Works complete.
Bike Boulevard Stage 2	76,397	76,397	177,417	101,020	132% Project overspent, Department of Transport to provide additional funding.
Bike Network Plan 2015-16 Implementation (Loftus Street - Vincent to Richmond St)	420,000	420,000	3,811	(416,190)	-99% Project to be carried forward. Works to commence in FY19-20.
Swan River PSP Upgrade - Summers St to Windan Bridge Link	135,000	135,000	95,668	(39,332)	-29% Project complete.
Bike Parking	30,000	20,000	14,761	(5,239)	-26% Ongoing project, to be completed by June 2019.

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
AS AT 30 APRIL 2019

	Current Budget	YTD Budget	YTD Actual	YTD Variance	Variance	Variance Commentary
	2018/19	2018/19	2018/19			
CAR PARK DEVELOPMENT						
Chelmsford Road Car Park	42,512	42,511	42,512	1	0%	
North Perth Parking	98,800	98,800	13,660	(85,140)	-86%	Project to be carried forward. Works to commence in FY19-20.
North Perth ACROD Parking Bays	1,045	1,045	1,045	0	0%	Project complete.
Parking Restriction Implementation	75,000	75,000	0	(75,000)	-100%	Project at planning stage.
Chelmsford Road Car Park Rehabilitation Works Stage 2	10,000	10,000	6,934	(3,066)	-31%	Project complete.
Dunedin Street Car Park Rehabilitation Works	46,000	46,000	45,492	(508)	-1%	
Frame Court Car Park Rehabilitation Works - Stage 1	45,285	42,642	45,285	2,643	6%	Timing variance on budget phasing, works completed.
Raglan Road Car Park Rehabilitation Works Stage 2	83,000	65,500	68,257	2,757	4%	Works completed, awaiting final invoice from supplier (PO raised).
The Avenue Car Park Rehabilitation Works - Stage 1	34,715	34,715	35,824	1,109	3%	
North Perth Parking					0%	
Beatty Park Reserve car park - Lighting	2,936	2,936	2,936	0	0%	
Raglan Road Car Park - Resurfacing & Lighting	31,236	31,236	31,236	0	0%	Project complete.
DRAINAGE						
Beatty Park Reserve - Drainage Improvements	150,000	150,000	37,629	(112,371)	-75%	Project to be completed by June 2019.
Lawler Street Sump - Infill	1,120	1,120	1,120	0	0%	Project complete.
Gully Soakwell Program	80,000	80,000	41,065	(38,935)	-49%	Work in progress, to be completed by June 2019.
Drainage - Miscellaneous Improvements	40,000	40,000	7,915	(32,085)	-80%	Ongoing project, to be completed by June 2019.
Drainage - Britannia Road Drain Inspection	25,000	25,000	0	(25,000)	-100%	Project to be completed by June 2019.

CITY OF VINCENT
 NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
 AS AT 30 APRIL 2019

	Current Budget	YTD Budget	YTD Actual	YTD Variance	Variance	Variance Commentary
	2018/19	2018/19	2018/19			
PARKS AND RESERVES						
Axford Park - Redevelopment	165,000	165,000	80,183	(84,817)	-51%	Ongoing project, to be completed by June 2019.
Kylla Park	274	274	274	0	0%	Project complete.
Les Lilleyman Reserve - Eco-zoning	181	181	181	0	0%	Project complete.
Menzies Park - Replace groundwater bore	9,562	9,562	9,562	0	0%	Project complete.
Loftus Rec Centre - Synthetic Soccer Pitch Surface	38,460	38,460	38,460	0	0%	Project complete.
Playgrounds for under 4yo	40,000	40,000	76	(39,924)	-100%	Project to be carried forward. Works to commence in FY19-20.
Hyde Park Lighting Improvement	45,000	32,500	21,379	(11,121)	-34%	Project to be completed by June 2019.
Central Control Irrigation System	60,000	45,000	58,291	13,291	30%	Timing variance on phasing, project complete.
Stuart Street Reserve - Replace Groundwater Bore	45,000	45,000	27,110	(17,890)	-40%	Project complete.
Public Open Space Strategy Implementation	250,000	250,000	0	(250,000)	-100%	Project to be carried forward. Works to commence in FY19-20.
Banks Reserve Master Plan Implementation - Stage 1	450,000	450,000	15,508	(434,492)	-97%	Project to be carried forward. Works to commence in FY19-20.
Les Lilleyman Reserve - Installation of perimeter path (Stage 2)	59,220	59,220	88,971	29,751	50%	Project complete.
Forrest Park - Replacement Playground Shade Sails	12,000	12,000	7,390	(4,610)	-38%	Project complete.
Les Lilleyman Reserve - Replace Playground Softfall	47,390	44,696	40,000	(4,696)	-11%	Project complete.
Parks Furniture - Replacement	20,000	10,000	19,202	9,202	92%	Project complete.
Woodville Reserve - Extension to Perimeter Fencing	24,000	24,000	23,094	(906)	-4%	Project complete.
Jack Marks Reserve - Installation of additional paving	15,000	15,000	17,290	2,290	15%	Project complete.
Jack Marks Reserve - Installation of Seating (Dog Park)	25,000	25,000	20,837	(4,163)	-17%	Project complete.
Netball Installation Public Open Space	12,000	12,000	0	(12,000)	-100%	Project to be carried forward. Works to commence in FY19-20.
Banks Reserve - Foreshore restoration stage 2	23,710	23,710	7,750	(15,960)	-67%	Project to be completed by June 2019.
Robertson Park - Fencing of Dog Exercise Area	11,000	11,000	0	(11,000)	-100%	Project to be completed by June 2019.

CITY OF VINCENT
 NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
 AS AT 30 APRIL 2019

	Current Budget	YTD Budget	YTD Actual	YTD Variance	Variance	Variance Commentary
	2018/19	2018/19	2018/19			
MISCELLANEOUS						
Bus Shelters	1,210	1,210	1,210	0	0%	Project complete.
Leederville Tennis Club - Bore Motor Replacement	3,590	3,590	3,588	(2)	0%	Project complete.
North Perth Community Garden (NPCG)	10,000	10,000	8,693	(1,307)	-13%	Project complete.
Oxford Skate Park - Metal Halfpipe Renewal	58,000	54,000	45,925	(8,075)	-15%	Project complete.
Install Recycling Bins in Public Areas	35,000	35,000	6,348	(28,652)	-82%	Bins have been ordered. Invoices will be paid by May 2019.
Upgrade and Install New Street Lighting	9,993	9,993	13,718	3,725	37%	Project to be completed by June 2019.
Bus Shelters- Replace and Upgrade	40,000	40,000	32,599	(7,401)	-19%	Project to be completed by June 2019.
Regrade and Resurface Verge Parking for Church Adjacent 49 Jugan Street, Mt Hawthorn	70,000	70,000	0	(70,000)	-100%	Discussions between Church and the City are currently ongoing to determine the completion of this project
TOTAL EXPENDITURE						
FOR INFRASTRUCTURE ASSETS	7,474,682	6,927,400	3,898,516	(3,028,884)	-44%	

CITY OF VINCENT
 NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
 AS AT 30 APRIL 2019

	Current Budget 2018/19	YTD Budget 2018/19	YTD Actual 2018/19	YTD Variance	Variance Commentary
<u>PLANT & EQUIPMENT ASSETS</u>					
LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME					
Light Fleet - Annual Changeovers	543,407	558,552	446,997	(111,555)	-20% Fleet replacement program in progress.
MAJOR PLANT REPLACEMENT PROGRAMME					
Single Axle Truck (Flocon)	230,000	230,000	0	(230,000)	-100% Purchase order raised, possible carry forward depending on delivery.
All Terrain Vehicle (ATV) - Parks	30,000	30,000	27,227	(2,773)	-9% Project complete.
Single Axle Truck (Parks Mowing Operations)	170,000	170,000	0	(170,000)	-100% Purchase order raised, possible carry forward depending on delivery.
Replace Existing Rear Loader (Rubbish Truck)	430,000	0	0	0	0% Purchase of vehicle to be carried forward.
Replace Existing Hydraulic Breaker	30,000	30,000	10,332	(19,668)	-66% Project complete.
Renew Existing Plant: Depot Forklift	40,000	40,000	30,901	(9,099)	-23% Project complete.
Replace Existing Side Loader (Rubbish Truck)	430,000	0	0	0	0% Tender finalised, delivery to take place in FY 2019-20.
Tractor/Front End Loader (FEL) - Hyde Park	70,000	70,000	58,700	(11,300)	-16% Project complete.
Miscellaneous Minor Plant & Equipment - Works & Operations Services	30,000	15,000	9,968	(5,032)	-34% Plant less than \$5,000 are transferred to operating account.
ADMINISTRATION & CIVIC CENTRE					
Multiple Sites - CCTV Upgrade/New	62,282	62,282	0	(62,282)	-100% Project to be scoped.
BEATTY PARK LEISURE CENTRE					
Boiler Replacement	171,201	171,201	110,092	(61,109)	-36% Work in progress, to be completed by June 2019.
Upgrade fire panel	6,180	6,180	0	(6,180)	-100% Project will not proceed.
Switchboard in top level of plantroom	11,934	11,934	11,934	0	0% Project complete.
Beatty Park Leisure Centre - Safety Fence - New	25,000	25,000	20,963	(4,037)	-16% Project complete.

CITY OF VINCENT
 NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
 AS AT 30 APRIL 2019

	Current Budget	YTD Budget	YTD Actual	YTD Variance	Variance	Variance Commentary
	2018/19	2018/19	2018/19			
COMMUNITY SERVICES						
Parking Machines Asset Replacement Program	40,000	40,000	8,850	(31,150)	-78%	Project to be completed by June 2019.
Rosemount Hotel Car Park - ticket parking machines	17,700	17,700	17,700	0	0%	Project complete.
Replace Autocite Units (mobile infringement hardware)	318	318	0	(318)	-100%	
Parking Machines Asset Replacement Program	4,600	4,600	5,040	440	10%	Project complete.
WORKS DEPOT						
Works Depot - APAC HVAC Renewal	25,000	0	15,497	15,497	100%	Timing variance on budget phasing, works completed.
High Pressure Cleaner for Depot	15,000	15,000	11,525	(3,475)	-23%	Project complete.
MISCELLANEOUS						
Water and Energy Efficiency Initiatives	75,000	55,000	49,409	(5,591)	-10%	Works completed, awaiting invoice from supplier.
Loftus Recreation Centre - Asset Renewal Program (Lease) Belgravia Leisure	50,000	0	21,293	21,293	100%	Works commenced ahead of schedule.
Laneway Lighting Program (Right of Way)	84,990	84,990	0	(84,990)	-100%	Project to be carried forward. Works to commence in FY19-20.
Relocate UMS supply for the CCTV Camera in Oxford street	20,000	20,000	0	(20,000)	-100%	Project to be completed by June 2019.
Beaufort Street CCTV Network Upgrade	305,510	305,510	0	(305,510)	-100%	Project to be carried forward. Works to commence in FY19-20.
COMMUNITY SERVICES						
Parking Sensors Pilot Project	51,410	51,410	0	(51,410)	-100%	Project to be carried forward. Works to commence in FY19-20.
LIBRARY						
Library - Split System Renewal	3,350	3,674	0	(3,674)	-100%	Works completed, awaiting invoice from supplier.
TOTAL EXPENDITURE						
FOR PLANT & EQUIPMENT ASSETS	2,972,882	2,018,351	856,429	(1,161,922)	-58%	

CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
AS AT 30 APRIL 2019

	Current Budget 2018/19	YTD Budget 2018/19	YTD Actual 2018/19	YTD Variance	Variance Variance Commentary
<u>FURNITURE & EQUIPMENT ASSETS</u>					
ADMINISTRATION & CIVIC CENTRE					
INFORMATION TECHNOLOGY					
Replacement of CARs system	40,000	20,000	11,853	(8,148)	-41% Project to be completed by June 2019.
Upgrade of IT Firewall	69,000	69,000	0	(69,000)	-100% Project to be carried forward. Works to commence in FY19-20.
Upgrade IT Network Remote Access Facility	20,000	20,000	0	(20,000)	-100% Project to be carried forward. Works to commence in FY19-20.
Online Lodgement of Applications	70,000	70,000	0	(70,000)	-100% Project to be carried forward. Works to commence in FY19-20.
Upgrade Two Way Radio Fleet	106,033	103,016	0	(103,016)	-100% Project complete, cost transferred to operating expenditure as individual unit cost is less than City's capitalisation threshold i.e. \$5,000
Backup Server	40,000	40,000	0	(40,000)	-100% Project to be carried forward. Works to commence in FY19-20.
Disc for Storage System	10,000	10,000	0	(10,000)	-100% Project to be carried forward. Works to commence in FY19-20.
Replacement of the old printers	20,000	20,000	0	(20,000)	-100% Project complete, awaiting invoices from supplier.
Renew Switches	35,000	35,000	0	(35,000)	-100% Project to be carried forward. Works to commence in FY19-20.
Wi-Fi Installation	60,000	60,000	0	(60,000)	-100% Project to be carried forward. Works to commence in FY19-20.
Computers - Additional to Fleet PC's	20,000	15,000	0	(15,000)	-100% Actual expenditure transferred to operating account as below asset capitalisation threshold i.e. \$5,000
Redevelopment of Website (stage 2)	18,309	14,870	22,021	7,151	48% Project complete.
Graffiti Reporting Equipment	11,617	11,617	0	(11,617)	-100% Project to be carried forward. Works to commence in FY19-20.
BEATTY PARK LEISURE CENTRE					
Beatty Park Leisure Centre - Strength Equipment	102,000	102,000	23,190	(78,810)	-77% Project to be completed by June 2019
Beatty Park Leisure Centre - NFA Renewals	20,000	10,000	6,053	(3,947)	-39% Project to be completed by June 2019
MARKETING & COMMUNICATIONS					
Mount Lawley/ Highgate Town Centre Streetscape Upgrades	75,000	75,000	0	(75,000)	-100% Project at planning stage.
Public Art Project	200,000	120,000	0	(120,000)	-100% Project to be carried forward. Works to commence in FY19-20.

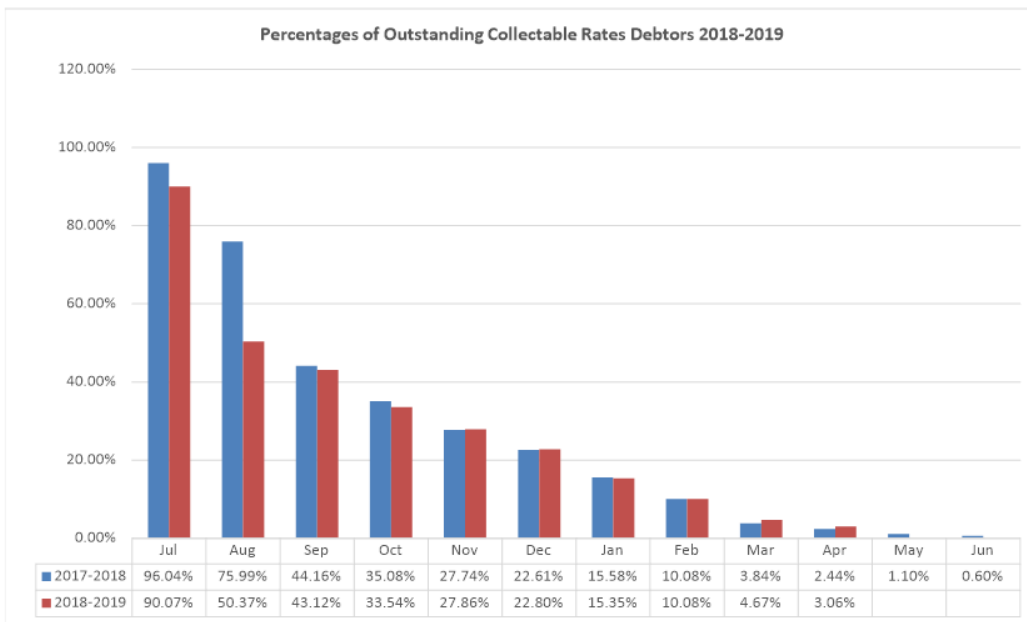
CITY OF VINCENT
 NOTE 5 - CAPITAL WORKS SCHEDULE 2018/19
 AS AT 30 APRIL 2019

	Current Budget 2018/19	YTD Budget 2018/19	YTD Actual 2018/19	YTD Variance	Variance	Commentary
PUBLIC HALLS						
Halls, Pavilions and Operational Buildings - Non Fixed Assets - Renewal	29,911	29,911	13,642	(16,269)	-54%	Works completed. Awaiting final invoice. (PO raised)
COMMUNITY SERVICES						
AV Display Unit - Council Chamber	10,000	10,000	12,430	2,430	24%	
HEALTH SERVICES						
Replacement and upgrade of Sound Level Meters	13,000	13,000	9,867	(3,133)	-24%	
TOTAL EXPENDITURE						
FOR FURNITURE & EQUIPMENT ASSETS	969,870	848,414	99,056	(749,358)	-88%	
TOTAL CAPITAL EXPENDITURE	13,952,976	11,674,760	5,961,052	(5,713,708)	-49%	

CITY OF VINCENT
NOTE 6 - CASH BACKED RESERVES
AS AT 30 APRIL 2019

Reserve Particulars	Budget Opening Balance 01/07/2018 \$	Actual Opening Balance 01/07/2018 \$	Budget Transfers to Reserve 30/06/2019 \$	YTD Actual Transfers to Reserve 30/04/2019 \$	Budget Interest Earned 30/06/2019 \$	YTD Actual Interest Earned 30/04/2019 \$	Budget Transfers from Reserve 30/06/2019 \$	YTD Actual Transfers from Reserve 30/04/2019 \$	Budget Closing Balance 30/06/2019 \$	Actual Closing Balance 30/04/2019 \$
Administration Centre Reserve	325	363	0	0	8	1	(333)	(364)	0	0
Asset Sustainability Reserve	3,896,088	3,896,230	663,585	662,175	91,212	84,033	(1,090,715)	(67,938)	3,560,170	4,574,500
Beatty Park Leisure Centre Reserve	158,558	149,681	0	0	3,712	3,831	(55,000)	(55,000)	107,270	98,512
Capital Reserve	7,707	7,671	0	0	1,807	17	(7,887)	(7,688)	0	0
Cash in Lieu Parking Reserve	775,156	1,688,491	0	120,477	18,148	30,124	(83,800)	(13,660)	709,504	1,825,432
Electronic Equipment Reserve	54,098	54,004	0	0	1,267	119	(55,365)	(54,123)	0	0
Hyde Park Lake Reserve	152,430	152,168	0	0	3,569	3,255	0	0	155,999	155,423
Land and Building Acquisition Reserve	284,705	284,213	0	0	6,665	6,077	0	0	291,370	290,290
Leederville Oval Reserve	221,911	222,530	0	0	5,195	4,756	(90,000)	(64,356)	137,106	162,930
Leederville Tennis Reserve	3,021	3,024	14,345	14,371	71	233	(16,386)	(16,384)	1,051	1,244
Loftus Community Centre Reserve	24,562	24,544	6,250	6,230	575	573	0	0	31,387	31,347
Loftus Recreation Centre Reserve	58,188	58,631	57,415	48,056	1,362	1,539	0	0	116,965	108,226
North Perth Tennis Reserve	47,992	47,925	4,770	227	1,124	1,027	(47,992)	(47,992)	5,894	1,187
Office Building Reserve - 246 Vincent Street	535,380	536,594	0	0	12,534	11,502	(150,000)	(1,893)	397,914	546,203
Parking Facility Reserve	98,720	100,899	0	0	2,311	2,159	0	0	101,031	103,058
Percentage For Public Art Reserve	0	0	200,000	200,000	0	0	(200,000)	0	0	200,000
Plant and Equipment Reserve	208,302	210,436	0	0	4,877	4,498	(199,000)	(27,227)	14,179	187,707
State Gymnastics Centre Reserve	75,314	83,757	10,790	14,216	1,763	1,960	0	0	87,867	99,933
Strategic Waste Management Reserve	21,440	21,402	0	0	502	458	0	0	21,942	21,860
Tamala Park Land Sales Reserve	3,478,477	3,478,572	689,498	772,831	81,437	74,373	0	0	4,249,412	4,325,776
Underground Power Reserve	201,035	200,690	0	0	4,707	4,292	0	0	205,742	204,982
Waste Management Plant and Equipment Reserve	206,768	210,145	0	0	4,841	4,494	0	0	211,609	214,639
	10,510,177	11,431,970	1,646,653	1,838,583	246,060	239,321	(1,996,478)	(356,625)	10,406,412	13,153,249

**CITY OF VINCENT
NOTE 7 - RATING INFORMATION
AS AT 30 APRIL 2019**



CITY OF VINCENT
 NOTE 7 - RATING INFORMATION
 FOR THE MONTH ENDED 30 APRIL 2019

	Rateable Value	Rate in Dollar Cents	Budget	Actual	Rates Levied to Budget
	\$		\$	\$	%
Rate Revenue					
General Rate					
11,268 Residential	289,005,644	6.4750	18,713,135	18,713,136	100.0%
1627 Other	128,714,926	6.6190	8,519,642	8,519,642	100.0%
39 Vacant Other	2,410,700	12.6280	304,423	304,423	100.0%
Minimum Rate					
5664 Residential @ \$1,180	86,742,992	6.4750	6,683,520	6,683,520	100.0%
150 Other @ \$1,180	1,794,734	6.6190	177,000	177,000	100.0%
4 Vacant Other @ \$1,494	41,700	12.6280	5,976	5,976	100.0%
Interim Rates	0		300,000	199,258	66.4%
Rates Waiver	0		(135,841)	(142,212)	104.7%
Total Amount Made up from Rates	508,710,696		34,567,855	34,460,743	
Non Payment Penalties					
Instalment Interest @ 5.5%			162,000	181,186	111.8%
Penalty Interest @ 11%			110,000	141,200	128.4%
Administration Charge - \$13 per instalment			252,000	255,158	101.3%
Legal Costs Recovered			45,000	29,867	66.4%
Other Reimbursements			(5,000)	5,000	-100.0%
Interest Write Off			(1,000)	0	0.0%
			35,130,855	35,073,153	
Other Revenue					
Exempt Bins - Non Rated Properties			147,819	147,732	99.9%
Commercial / Residential Additional Bins			176,820	159,125	90.0%
Swimming Pools Inspection Fees			14,000	13,111	93.7%
			35,469,494	35,393,122	
Opening Balance				432,241	
Total Collectable			35,469,494	35,825,362	101.00%
Less					
Cash Received				33,684,283	
Rebates Allowed				1,055,073	
Refunds Allowed				0	
Rates Balance To Be Collected			35,469,494	1,086,006	3.06%
Add					
ESL Debtors				77,418	
Pensioner Rebates Not Yet Claimed				92,361	
ESL Rebates Not Yet Claimed				9,449	
Less					
Deferred Rates Debtors				(95,513)	
Current Rates Debtors Balance				1,169,721	

**CITY OF VINCENT
NOTE 8 - DEBTOR REPORT
FOR THE MONTH ENDED 30 APRIL 2019**

DESCRIPTION	CURRENT	31-59 DAYS	60-89 DAYS	OVER 90 DAYS	BALANCE
	\$	\$	\$	\$	\$
DEBTOR CONTROL - HEALTH LICENCES	13,290	719	(3,436)	50,277	60,851
DEBTOR CONTROL - RUBBISH CHARGES	0	0	0	0	0
DEBTOR CONTROL - CASH IN LIEU CAR PARKING *	0	123	45,561	181,140	226,824
DEBTOR CONTROL - PROPERTY INCOME	(29,158)	23,894	266	35,585	30,587
DEBTOR CONTROL - RECOVERABLE WORKS	(13,532)	(3,914)	(3,914)	(31,313)	(52,674)
DEBTOR CONTROL - BEATTY PARK LEISURE CENTRE	1,350	0	0	0	1,350
DEBTOR CONTROL - OTHER	102,188	8,424	2,295	65,235	178,143
DEBTOR CONTROL - % ART CONTRIBUTIONS	0	25,133	0	0	25,133
DEBTOR CONTROL - GST	93,009	(98,904)	94,882	4,022	93,009
DEBTOR CONTROL - INFRINGEMENT *	172,240	173,149	52,089	1,326,087	1,723,565
PROVISION FOR DOUBTFUL DEBT	(139,788)	0	0	(146,832)	(286,620)
TOTAL DEBTORS OUTSTANDING AS AT 30/04/2019	199,599	128,625	187,743	1,484,200	2,000,167
UNDERGROUND POWER (currently being investigated as probable write off)					49,881
ACCRUED INCOME					64,863
ACCRUED INTEREST					272,506
PREPAYMENTS					107,708
TOTAL TRADE AND OTHER RECEIVABLES					2,495,126

DATE	DEBTOR OVER 90 DAYS	AMOUNT	DEBT DETAILS	Comments
25/02/2015	Subiaco Football Club	16,202.10	Turf maintenance & top dressing	Negotiations between DCS, DCE and the club.
25/02/2015	East Perth Football Club	19,398.04	Turf maintenance & top dressing	Negotiations between DCS, DCE and the club.
04/11/2016	C Caferelli	28,600.00	Breaches of Planning Development Act	Have been handed over to FER.
22/08/2018	C D Hunter	14,655.25	Cost for court case	Have been handed over to FER.
21/01/2019	Matthew Slinger	21,800.30	Cost for court fine	Have been handed over to FER.
BALANCE OF 60 DAY DEBTORS OVER \$500.00		100,655.69		

* Administration has created an action plan to resolve these debtors.

CITY OF VINCENT
NOTE 9 - BEATTY PARK LEISURE CENTRE FINANCIAL POSITION
AS AT 30 APRIL 2019

	Current Budget 2018/19 \$	YTD Budget Apr-19 \$	YTD Actuals Apr-19 \$	YTD Actuals Apr-18 \$	Month Actuals Apr-19 \$	Month Actuals Apr-18 \$
ADMINISTRATION						
Revenue	0	0	0	0	(0)	0
Expenditure	0	0	0	4,513	(0)	(0)
Surplus/(Deficit)	0	0	0	4,513	(0)	0
SWIMMING POOLS AREA						
Revenue	2,536,892	2,193,673	2,119,976	1,877,374	189,543	170,495
Expenditure	(2,967,940)	(2,483,346)	(3,362,189)	(3,345,959)	(394,835)	(422,771)
Surplus/(Deficit)	(431,048)	(289,673)	(1,242,213)	(1,468,585)	(205,292)	(252,276)
SWIM SCHOOL						
Revenue	2,304,102	1,903,894	1,879,273	1,210,778	243,186	141,730
Expenditure	(2,560,372)	(2,134,436)	(1,481,819)	(888,884)	(186,561)	(123,280)
Surplus/(Deficit)	(256,270)	(230,542)	397,455	321,894	56,625	18,450
CAFÉ						
Revenue	1,012,309	873,576	833,257	587,739	70,875	49,474
Expenditure	(1,437,816)	(1,217,649)	(928,818)	(719,625)	(102,882)	(72,581)
Surplus/(Deficit)	(425,507)	(344,073)	(95,561)	(131,885)	(32,007)	(23,107)
RETAIL SHOP						
Revenue	578,284	509,081	479,175	434,919	33,528	32,806
Expenditure	(479,080)	(394,587)	(397,800)	(321,936)	(38,111)	(31,841)
Surplus/(Deficit)	99,204	114,494	81,375	112,983	(4,583)	965
HEALTH & FITNESS						
Revenue	562,554	473,757	450,525	1,303,048	43,991	122,244
Expenditure	(1,583,388)	(1,326,060)	(1,352,333)	(1,126,033)	(148,664)	(162,349)
Surplus/(Deficit)	(1,020,834)	(852,303)	(901,807)	177,015	(104,673)	(40,105)
GROUP FITNESS						
Revenue	323,206	267,769	245,534	527,939	21,376	49,348
Expenditure	(737,755)	(623,788)	(581,066)	(472,572)	(65,782)	(62,117)
Surplus/(Deficit)	(414,549)	(356,019)	(335,532)	55,367	(44,406)	(12,770)
AQUAROBICS						
Revenue	57,477	46,914	47,155	189,484	4,298	17,288
Expenditure	(93,848)	(77,772)	(196,202)	(127,438)	(22,621)	(15,805)
Surplus/(Deficit)	(36,371)	(30,858)	(149,048)	62,046	(18,323)	1,482
CRECHE						
Revenue	243,776	201,708	202,411	52,433	20,433	4,671
Expenditure	(752,600)	(613,611)	(424,259)	(268,002)	(47,807)	(34,805)
Surplus/(Deficit)	(508,824)	(411,903)	(221,849)	(215,569)	(27,374)	(30,134)
Net Surplus/(Deficit)	(2,994,199)	(2,400,877)	(2,467,180)	(1,082,222)	(380,032)	(337,494)
Less: Depreciation	(1,125,852)	(949,972)	(945,274)	(945,162)	(96,747)	(96,766)
Cash Surplus/(Deficit)	(1,868,347)	(1,450,905)	(1,521,906)	(137,060)	(283,285)	(240,728)

7.10 ADOPTION OF COUNCIL ELECTION PERIOD POLICY

TRIM Ref: D19/72508

Author: Meluka Bancroft, Manager Governance, Property and Contracts

Authoriser: David MacLennan, Chief Executive Officer

Attachments: 1. Council Election Period Policy (draft) [↓](#) 

RECOMMENDATION:

That Council:

1. **RECEIVES** the draft City Policy– “*Council Election Period Policy*”, at Attachment 1;
2. **AUTHORISES** the Chief Executive Officer to provide local public notice of the new policy in Recommendation 1. above and invite public comments for a period of 21 days; and
3. **NOTES** that at the conclusion of the public notice period any submissions received would be presented to Council for consideration.

PURPOSE OF REPORT:

To consider providing public notice of a policy to guide decision making in the lead up to local government elections – Council Election Period Policy.

BACKGROUND:

During an election period the normal business of local government must continue and ordinary matters of administration still need to be addressed.

The City does not currently have a policy or established procedure to guide decision making in the lead up to and during a local government election.

The proposed draft policy provides guidance on decision making during the election period to protect the apolitical nature of the public sector and avoid the use of City resources in a manner that advantages a particular candidate.

The policy will ensure that during the election period the local government avoids:

- making major policy decisions;
- making significant appointments; and
- entering major contracts or undertakings.

DETAILS:

The Council Election Period Policy will govern the following during the lead up period to a local government election:

- (a) Decisions made by Council;
- (b) Decisions made under delegated authority;
- (c) Decisions made administratively;
- (d) Promotional materials published by the City;
- (e) Discretionary community consultation;
- (f) Events and functions held by the City or other organisations;
- (g) Use of the City’s resources; and
- (h) Access to information held by the City.

The Council Election Period Policy will ensure all Elected Members are aware of their responsibilities during the lead up period to the election, which will result in a fair election process and transparent decision making during this time.

The proposed draft policy is in line with Federal, State and Local Government Caretaker Conventions.

CONSULTATION/ADVERTISING:

Pursuant to the City's Policy No. 4.1.1 – '*Adoption and Review of Policies*' public notice of the new policy for a period of 21 days is required.

The public notice which will be provided is as follows:

- Notice in the Perth Voice and Guardian Express;
- Notice on the City's website and social media; and
- Notice on the notice board at the City's Administration and Library and Local History Centre.

LEGAL/POLICY:

- City Policy No. 4.1.1 – Adoption and Review of Policies - prescribes the process for Council to adopt a new policy.
- City Policy 4.1.5 – Community Consultation - specifies the community consultation required.
- Sections 4.87, 5.93 and 5.103 of the *Local Government Act 1995* set out the requirements local governments must comply with in the lead up to a local government election.

RISK MANAGEMENT IMPLICATIONS:

Low: The proposed policy would meet the intent of the *Local Government Act 1995*, as it would assist in ensuring the City is efficient, effective and accountable to the community.

STRATEGIC IMPLICATIONS:

1. This is in keeping with the City's *Strategic Community Plan 2018-2028*:

Innovative and Accountable

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

We are open and accountable to an engaged community.

SUSTAINABILITY IMPLICATIONS:

Nil.

FINANCIAL/BUDGET IMPLICATIONS:

Nil.

COUNCIL ELECTION PERIOD POLICY



CITY OF VINCENT

1. PURPOSE

During an election period the normal business of local government continues and ordinary matters of administration still need to be addressed.

This policy provides guidance to ensure the administration operates during the election period in a manner which protects the apolitical nature of the public sector and avoids the use of City resources in a manner that advantages a particular candidate.

In summary, the policy ensures that during the election period the local government avoids:

- making major policy decisions
- making significant appointments; and
- entering major contracts or undertakings.

These arrangements aim to prevent controversies about the role of the public sector during an election campaign.

2. OBJECTIVES

The primary objective of this policy is to ensure the normal business of local government continues while avoiding:

- a) the Council of the City of Vincent making major decisions, prior to an election, that would bind an incoming Council;
- b) the use of public resources in ways that are seen as advantageous or disadvantageous to, or promoting, sitting Elected Members who are seeking re-election or new candidates;
- c) the City of Vincent administration acting in a manner which could influence the result of an election.

This Policy applies during an 'Election Period' (see below for a definition) to cover:

- decisions that are made by the Council;
- materials published by the City;
- attendance and participation in functions and events;
- use of the City's resources;
- access to information held by the City.

3. POLICY OWNER

Manager Governance, Property and Contracts

4. RELATED DOCUMENTS / LEGISLATION

City's Code of Conduct.

City's Voluntary Candidate Code of Conduct (**Attachment 1**).

City's Policy No. 4.2.14 – Local Government Elections.

Council Election Period Policy

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COUNCIL ELECTION PERIOD POLICY



CITY OF VINCENT

Sections 4.87, 5.93 and 5.103 of the *Local Government Act 1995 (Act)*.

Regulation 8 of the *Local Government (Rules of Conduct) Regulations 1996 (Rules of Conduct Regulations)*.

Regulation 78 of the *Local Government (Elections) Regulations 1997 (Election Regulations)*.

5. POLICY STATEMENT

5.1 Introduction

5.1.1 Application

This policy applies to Elected Members and employees of the City of Vincent.

Whilst electoral candidates that are not Elected Members cannot be compelled to comply with a policy of the Council, such candidates will be made aware of this Policy and encouraged to cooperate with its implementation.

5.1.2 Definitions

'Election Period' means the period of time when the Election Period practices are in place prior to the election. The Election Period practices will apply from the close of nominations (37 days prior to the Election Day – Section 4.49 (a) of the *Local Government Act 1995*) until 6.00pm on Election Day.

'Election Day' means the day fixed under the *Local Government Act 1995* for the holding of any poll needed for an election but excludes an extraordinary election other than an extraordinary election to elect a new Lord Mayor.

'Electoral Material' means any advertisement, handbill, pamphlet, notice, letter or article that is intended or calculated to affect the result in an election but does not include:

- a. An advertisement in a newspaper announcing the holding of a meeting (Section 4.87 (3) of the *Local Government Act 1995*).
- b. Any materials exempted under Regulation 78 of the *Local Government (Elections) Regulations 1997*.
- c. Any materials produced by the City relating to the election process by way of information, education or publicity, or materials produced by or on behalf of the Returning Officer for the purposes of conducting an election.

'Extraordinary Circumstances' means a situation that requires a major policy decision of the Council because:

- a. in the CEO's opinion, the urgency of the issue is such that it cannot wait until after the election;
- b. of the possibility of legal and/or financial repercussions if a decision is deferred;
or
- c. in the CEO's opinion, it is in the best interests of the Council and/or the City of Vincent for the decision to be made as soon as possible.

COUNCIL ELECTION PERIOD POLICY



CITY OF VINCENT

'Major Policy Decision' means any:

- a. Decisions relating to the employment, termination or remuneration of the CEO or any other designated senior officer, other than a decision to appoint an Acting CEO, or suspend the current CEO (in accordance with the terms of their contract), pending the election.
- b. Decisions relating to the City entering into a sponsorship arrangement with a total City contribution that would constitute substantial expenditure unless that sponsorship arrangement has previously been granted "in principle" support by the Council and sufficient funds have been included in the Council's annual budget to support the project.
- c. Decisions relating to the City entering into a commercial enterprise as defined by Section 3.59 of the *Local Government Act 1995*.
- d. Decisions that would commit the City to substantial expenditure or actions that, in the CEO's opinion, are significant, such as that which might be brought about through a Notice of Motion by an Elected Member.
- e. Decisions that, in the CEO's opinion, will have a significant impact on the City of Vincent or the community.
- f. Reports requested or initiated by an Elected Member, candidate or member of the public that, in the CEO's opinion could, be perceived within the general community as an electoral issue and has the potential to call into question whether decisions are soundly based and in the best interests of the community.

'Public Consultation' means a process which involves an invitation to individuals, groups or organisations or the community generally to comment on an issue, proposed action or proposed policy but does not include consultation required to be undertaken in order to comply with a written law.

'Substantial Expenditure' means expenditure that exceeds 0.1% of the City's annual budgeted revenue (inclusive of GST) in the relevant financial year.

5.1.3 Scheduling Consideration of Major Policy Decisions

So far as is reasonably practicable, the CEO should avoid scheduling major policy decisions for consideration during an Election Period, and instead ensure that such decisions are either:

- a. considered by the Council prior to the Election Period; or
- b. scheduled for determination by the incoming Council.

Where extraordinary circumstances prevail, the CEO may submit a major policy decision to the Council (refer to Part 3).

5.1.4 Decisions Made Prior to an Election Period

This Policy only applies to decisions made during an Election Period, not the announcement of decisions made prior to the Election Period. Whilst announcements of earlier decisions may be made during an Election Period, as far as practicable any such announcements should be made before the Election Period begins or after it has concluded.

COUNCIL ELECTION PERIOD POLICY



5.2 Implementation of Election Practices

5.2.1 Role of the CEO in Implementing Election Period Practices

The role of the CEO in implementing the Election Period practices outlined in this policy is as follows:

- a. The CEO will ensure as far as possible, that all Elected Members and staff are aware of the Election Period Policy and practices at least 30 days prior to the start of the Election Period.
- b. The CEO will ensure that all candidates in an election are aware of the City's voluntary 'Candidate Code of Conduct' upon acceptance of their nomination.
- c. The CEO will ensure, as far as possible, that any major policy or significant decisions required to be made by the Council are scheduled for Council resolution prior to the Election Period or deferred where possible for determination by the incoming Council.
- d. The CEO will endeavour to make sure all announcements regarding decisions made by the Council, prior to the Election Period, are publicised prior to the Election Period.
- e. The CEO will provide guidelines for all relevant staff on the role and responsibilities of staff in the implementation of this policy.

5.3 Extraordinary circumstances requiring exemption

5.3.1 Extraordinary Circumstances

Despite clause 5.1.3, the CEO may, where extraordinary circumstances exist, permit a matter defined as a 'major policy decision' to be submitted to the Council for determination during the Election Period.

5.3.2 Appointment or Removal of the CEO

Whilst part 5.1.2 above establishes that a CEO may not be appointed or dismissed during an Election Period, the Council may, where the substantive officer is on leave, appoint an Acting CEO, or in the case of an emergency, suspend the current CEO (in accordance with the terms of their contract) and appoint a person to act in the position of CEO, pending the election, after which date a permanent decision can be made.

5.4 Election Period Statement

To assist the Council to comply with its commitment to appropriate decision making during the Election Period, an Election Period Statement will be included in each report submitted to the Council where the Council's decision would, or could, be a Major Policy Decision. The Election Period Statement will state:

"The decision the Council may make in relation to this item could constitute a 'Major Policy Decision' within the context of the City of Vincent Election Period Policy, however, an exemption should be made because, (insert the circumstances for making the exemption)".

COUNCIL ELECTION PERIOD POLICY



CITY OF VINCENT

5.5 City of Vincent Publications

5.5.1 City of Vincent Website and Digital Media

During the Election Period the City's website and digital media will not contain any material which is precluded by this policy. Any references to the election will only relate to the election process. Information about Elected Members will be restricted to names, contact details, titles, membership of special committees and other bodies to which they have been appointed to by the Council.

5.6 Public consultation during the Election Period

Public consultation can occur during an election period to ensure the normal business of local government continues and ordinary matters of administration are addressed.

Mandatory public consultation required by the *Local Government Act 1995* or any other relevant Act will continue to be undertaken to enable the City to fulfil its functions.

Public consultation will not be undertaken during the Election Period (either new consultation or existing) on an issue which, in the CEO's opinion, could be perceived as intended or calculated to affect the result of an election, unless authorised by the CEO.

5.7 Attendance and participation at events/functions

5.7.1 Public Events Hosted by External Bodies

Elected Members may continue to attend events and functions hosted by external bodies during the Election Period.

5.7.2 City of Vincent Organised Civic Events/Functions

Events and/or functions organised by the City and held during the Election Period will be limited to only those that the CEO considers essential to the operation of the City, and should not in any way be associated with any issues that in the CEO's opinion, are considered relevant to, or likely to influence the outcome of, an election.

All known candidates are to be invited to civic events/functions organised by the City during the Election Period.

5.7.3 Addresses by Elected Members

Excluding the Mayor and Deputy Mayor fulfilling their functions as prescribed by sections 2.8 and 2.9 of the *Local Government Act 1995*, respectively, Elected Members that are also candidates should not, without the prior approval of the CEO, be permitted to make speeches or addresses at events/functions organised or sponsored by the City during the Election Period.

5.8 The use of City of Vincent resources

The City's Code of Conduct and the *Local Government (Rules of Conduct) Regulations 2007* provide that the City's resources are only to be utilised for authorised activities (for example - no use of employees for personal tasks or no use of equipment, stationery, or hospitality for non-Council business). This includes the use of resources for electoral purposes.

COUNCIL ELECTION PERIOD POLICY



CITY OF VINCENT

It should be noted that the prohibition on the use of the City's resources for electoral purposes is not restricted to the Election Period.

The City's staff must not be asked to undertake any tasks connected directly or indirectly with an election campaign and should avoid assisting Elected Members in ways that could create a perception that they are being used for electoral purposes. Advice is to be sought from the CEO in any circumstances where the use of City resources might be construed as being related to a candidate's election campaign.

5.9 Access to Council information and assistance

5.9.1 Electoral Information and Assistance

All candidates will have equal rights to access public information, such as the electoral rolls (draft or past rolls), monthly enrolment details, and information relevant to their election campaigns from the City administration.

Any assistance and advice provided to candidates as part of the conduct of the Council election will be provided equally to all candidates.

5.9.2 Media Advice

Any requests for media advice or assistance from Elected Members during the Election Period will be referred to the CEO. No media advice will be provided in relation to election issues or in regard to publicity that involves specific Elected Members. If satisfied that advice sought by an Elected Member during the Election Period does not relate to the election or publicity involving any specific Elected Member(s), the CEO may authorise the provision of a response to such a request.

5.9.3 Publicity Campaigns

The City's publicity during the Election Period will communicate normal City activities and initiatives.

During the Election Period, major or new publicity campaigns, other than for the purpose of conducting (and promoting) the election will be avoided wherever possible.

A publicity campaign deemed necessary for a City activity must be approved by the CEO.

5.9.4 Media Attention

Elected Members will not use or access City staff or resources to gain media attention in support of their or any other candidate's election campaign.

5.9.5 Election Process Enquiries

All election process enquiries from candidates, whether current Elected Members or not, will be directed to the Returning Officer or, where the matter is outside of the responsibilities of the Returning Officer, to the CEO.

COUNCIL ELECTION PERIOD POLICY



CITY OF VINCENT

6. CREATION / REVIEW

Created:	
Review / Amend:	
Next Review Date:	

DRAFT

COUNCIL ELECTION PERIOD POLICY



Attachment 1: City's Voluntary Candidate Code of Conduct



Voluntary Code of Conduct for candidates in City of Vincent elections

Application

Elected Members are bound by the Local Government (Rules of Conduct) Regulations 2007 and the City's Code of Conduct.

This Voluntary Code of Conduct for candidates is applicable only to those persons nominating for election to the Council of the City of Vincent (not to Elected Members).

Each candidate (not being an Elected Member) is to abide by the Voluntary Code of Conduct if they intend to become a candidate in the election.

Legislative Obligations

Candidates in local government elections need to be aware of the legal framework in which the elections are conducted and the obligations that the *Local Government Act 1995* (the Act) and the Local Government (Elections) Regulations 1997 (the Regulations) place upon candidates.

Candidates should make themselves familiar with the following legislative provisions:

- Sections 2.7, 2.8 and 2.10 of the Act which outline the role of the Council, the role of the Mayor and the role of Elected Members;
- Division 5 of Part 2 of the Act which outlines the qualifications for holding office on the Council;
- Divisions 9, 10 and 11 of Part 4 of the Act dealing with the electoral process, the validity of elections and electoral offences; and
- Parts 5 and 5A of the Regulations relating to nominations and the disclosure of gifts.

Ethical and Behavioural Principles

Candidates shall conduct their campaigns so as to maintain and strengthen the public's trust and confidence in the democratic election process, and promote integrity in the local government electoral system. Candidate's conduct should be fair and reasonable. This requires that a candidate will:

1. Act honestly in making representations about the candidate's own claims for election, and their intention to represent the district.
2. Act honestly in making representations about the claims of other candidates for election.

Voluntary Code of Conduct for candidates - D19/75177

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Council Election Period Policy

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COUNCIL ELECTION PERIOD POLICY



CITY OF VINCENT

3. Not make public statements about another candidate's personal affairs.
4. Avoid making frivolous or vexatious complaints to the Chief Executive Officer, the Western Australian Electoral Commissioner or (once appointed by the Western Australian Electoral Commissioner) the Returning Officer, against any other candidate during a campaign.
5. Avoid conduct which is contrary to any law particularly but not limited to:
 - Criminal Code offences;
 - *Local Government Act 1995* offences; and
 - Council's Local Laws.
6. Conduct themselves in a manner to ensure they are not compromising a free and fair election process.
7. Avoid conflicts of interest arising from advocating election policies or proposals which would specifically deliver a private material personal interest to the candidate or an associate.
8. Abide by the election gift disclosure requirements of the *Local Government Act 1995*.
9. Avoid placing themselves under any financial or other obligations that might influence them in discharging their duties and responsibilities if elected as an Elected Member.
10. Avoid influencing or affecting another person's election choices by giving, or promising, or offering a gift or benefit of any kind to anyone else.

Voluntary Code of Conduct for candidates - D19/75177

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