



CITY OF VINCENT

INFORMATION SHEETS

Budget Workshop 21 April 2020

Time: 6.00pm
Location: Function Room, Administration and
Civic Centre
244 Vincent Street, Leederville

**David MacLennan
Chief Executive Officer**

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1 INTRODUCTION AND WELCOME

“The City of Vincent would like to acknowledge the Traditional Owners of the land, the Whadjuk people of the Noongar nation and pay our respects to Elders past, present and emerging”.

2 APOLOGIES / MEMBERS ON LEAVE OF ABSENCE

Nil

3 DECLARATIONS OF INTEREST**4 BUSINESS**

4.1 DRAFT MAY BUDGET REVIEW 2019/2020 (COVID-19)**TRIM Ref:** D20/70877**Author:** Nirav Shah, Coordinator Financial Services**Authoriser:** David MacLennan, Chief Executive Officer

Attachments:

1. Rate Setting Statement by Nature and Type [↓](#) 
2. Detailed Nature and Type Report [↓](#) 
3. Capital Expenditure Report [↓](#) 
4. Cash Backed Reserves [↓](#) 

BACKGROUND:

To present the draft budget review for May 2020 including the impacts of COVID-19.

The mid-year budget review was adapted by Council in March 2020. As a result of the social distancing due to COVID-19 and the subsequent measures that have been imposed by the State Government to contain the virus, this has resulted in significant impacts to the operations of Council. Subsequently, Administration has reviewed and adjusted the 2019/2020 budget to accommodate for the changes required to ensure the budget is in line with current market & economic trends.

DETAILS:

A detailed review has been undertaken to the current budget to decrease operating expenditure and to defer/decrease capital expenditure to compensate for the significant decrease in revenue for the last quarter of the year.

The detail of the draft budget review is included in the following documents:

- Rate Setting Statement by Nature & Type (**Attachment 1**); and
- Detail Nature and Type Report (**Attachment 2**);
- Capital Expenditure Report (**Attachment 3**);
- Cash Back Reserves (**Attachment 4**).

Rate Setting Statement Position

As shown in the Rate Setting Statement (**Attachment 1**), the overall impact of all proposed budget amendments is a projected budget deficit of \$5,867.

Revenue has reduced by \$4,046,304, mainly due to the closure of Beatty Park and the reduction of income from Parking ticket machines and infringements. The breakdown of the areas that had significant changes, namely fees and charges, interest earnings and other revenue is:

Fees and charges	3,679,858
BPLC Member ship fees	690,000
BPLC Retail	110,000
BPLC Café	186,633
BPLC Swim School	823,225
BPLC Fitness	44,982
Parking Ticket Machines	660,037
Parking Infringements	850,000
Other Fees Charges Changes	314,981
Interest earnings	233,688
Waive interest on Debtors	35,000
Interest Reduction in Muni and Reserve	200,000
Other revenue	108,174
Decrease due to Cat1,2, 50%Cat 3 leases waivers	70,688
Debt Recovery Costs - due to legal action not purs	27,500
Other	9,986

The City has made rigorous changes to their operating budgets to compensate for this decrease in revenue. Some of the areas that have significant decreases, namely employee cost, materials and contracts and other expenditure are:

Employee costs	1,103,164
Reduction in casuals for BPLC and Library	735,714
REM Review	200,000
Materials and contracts	1,881,468
Legal Cost	150,500
Tipping Costs	356,268
Events & Advertsing	271,489
Contractors - Bulk verge collections	228,375
Contractors - Maintenance contracts	195,500
Contractors -Ground Maintenance	85,000
Operating Initiative	232,920
Senior programme	30,000
Debt Recovery Costs	25,000
Other Materials	306,416
Other expenditure	232,879
Bad Debts	(182,451)
Leisure Planning programmes	40,000
Waste Management Programme	25,000
Heritage programme	20,000
Public Relations	55,000
Plant Maintenance	30,000
Meal/Refreshment	25,100
BPLC stock	69,341
Various other expenditure	150,889

Capital Budget Amendments (Attachment 3)

The revised capital expenditure budget is projected to be \$11,238,025 representing a reduction of \$1,979,816 compared to the March mid-year budget review amount of \$13,217,841. This reduction is represented by the following items:-

1. **Carry forwards** – reduction of \$ 1,209,173 due to projects being deferred to subsequent years. The following projects materially contributed to this position.
2. **Retained amounts** – reduction of \$ 1,295,715 identified from project savings.
3. **New project** – an increase of \$525,600 as a result of commissioning additional monies for the Art relief project.
4. **Other budget amendments** included the following items
 - a. Transfer of IT costs to OPEX - \$83,119;
 - b. Transfer of projects savings to the Leederville Oval reserve - \$57,261; and
 - c. Increase in budget required for some project - \$139,852.

Full details of capital budget amendments are listed at **Attachment 3**.

Cash Backed Reserve Transfers

The total reserves for 2019/20 including the budget amendments are included in **Attachment 4**. The revised 'Transfers from reserves' is proposed to increase by \$125,600. The breakdown is as follows: -

1. **Percentage for Art reserve** – purpose of this reserve has changed. The current allocation of \$200,000 for the Public Art project and an additional amount of \$325,600 has been commissioned as grant monies to assist with the 'Art relief' project.
2. **Cash in Lieu Parking Reserve** – construction of Florence/Carr bike network will be completed by the Department of Transport, hence reserve funding not required resulting in a decrease by \$300,000.

The 'Transfers to Reserves' is proposed to increase by \$1,174,592. This is materially contributed by the transfer of an additional \$1,200,000 to the Asset sustainability reserve. The monies relate to the projects that have been earmarked to be carried forward to subsequent financial years.

This is offset by a decrease of \$78,315 relating to expected interest repayments from investments.

The overall impact of the proposed budget amendments results in deficit of \$5,867

CITY OF VINCENT
BUDGET REVIEW (COVID-19)
RATE SETTING STATEMENT
BY NATURE OR TYPE

Attachment - 1

Note	Previous Year Actuals 2018/19	Adopted Budget 2019/20	Current Budget 2019/20	Proposed Revised Budget 2019/20	Budget Increase/ (Decrease) 2019/20	YTD Actual 30-Apr-20
	\$	\$	\$	\$	\$	\$
Net current assets at start of financial year - surplus/(deficit)	5,524,402	5,929,991	5,811,178	5,811,178	0	5,811,178
Revenue	5,524,402	5,929,991	5,811,178	5,811,178	0	5,811,178
Rates	0		0	0	0	0
Operating grants, subsidies and contributions	1,848,828	947,389	950,953	941,369	(9,584)	772,349
Fees and charges	19,415,392	19,880,225	19,582,776	15,882,918	(3,679,858)	14,474,440
Interest earnings	1,158,875	1,033,288	981,788	748,100	(233,688)	608,891
Other revenue	1,422,639	1,228,243	1,350,258	1,242,084	(108,174)	994,221
	23,845,334	22,887,145	22,845,775	18,814,471	(4,031,304)	16,849,901
Expenses						
Employee costs	(25,804,981)	(25,440,892)	(25,904,085)	(24,800,901)	1,103,184	(19,956,345)
Materials and contracts	(17,204,540)	(19,559,718)	(19,030,804)	(17,149,338)	1,881,468	(12,449,820)
Utility charges	(1,904,877)	(1,718,830)	(1,711,580)	(1,627,490)	84,090	(1,244,525)
Depreciation on non-current assets	(11,361,321)	(11,191,787)	(11,717,502)	(11,717,502)	0	(8,818,523)
Interest expenses	(938,465)	(723,058)	(713,748)	(713,748)	0	(494,828)
Insurance expenses	(698,811)	(534,879)	(534,879)	(534,879)	0	(369,356)
Other expenditure	(2,993,850)	(3,359,584)	(3,728,713)	(3,495,834)	232,879	(2,137,403)
	(60,966,825)	(62,528,548)	(63,341,291)	(60,039,690)	3,301,601	(45,470,800)
Gross result	(37,321,291)	(39,641,403)	(40,495,516)	(41,225,219)	(729,703)	(28,620,899)
Non-operating grants, subsidies and contributions						
Profit on asset disposals	257,168	241,185	241,185	241,185	0	210,304
(Loss) on asset disposals	(18,869)	(207,112)	(207,112)	(207,112)	0	(82,228)
Fixed assets expensed	(270,329)	0	0	0	0	0
Net share of interest in Joint Ventures	139,905	0	0	0	0	0
Profit on Assets Held for Sale (TPRC Joint Venture)	414,744	0	250,000	250,000	0	0
Change in Equity WALGA Local Govt House Trust	4,101	0	0	0	0	0
Net result	(36,794,371)	(39,607,330)	(40,211,443)	(40,941,146)	(729,703)	(28,492,823)
Operating activities excluded						
(Profit) on disposal of assets	(257,168)	(241,185)	(241,185)	(241,185)	0	(210,304)
Loss on disposal of assets	18,869	207,112	207,112	207,112	0	82,228
Assets expensed during the year	298,908	0	0	0	0	0
Less: Fair value adjustments to financial assets at amortised cost	(4,101)	0	0	0	0	0
Less: Change in accounting policy	(137,472)	0	0	0	0	0
Movement in deferred pensioner rates (non-current)	(2,740)	0	0	0	0	18,263
Movement in employee benefit provisions (non-current)	45,974	0	0	0	0	0
Depreciation and amortisation on assets	11,361,321	11,191,787	11,717,502	11,717,502	0	8,818,523
Movement in Joint Venture Operations	(139,905)	0	0	0	0	0
Profit/loss on Assets Held for Sale - TPRC Joint Venture	(414,744)	0	(250,000)	(250,000)	0	0
Movement in Infringement Debtors provisions (non-current)	198,072	0	0	0	0	0
	10,984,814	11,157,714	11,433,429	11,433,429	0	8,708,710
Amount attributable to operating activities	(26,829,557)	(28,449,616)	(28,778,014)	(29,507,717)	(729,703)	(19,784,113)
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	1,709,727	1,843,230	1,573,978	1,470,228	(103,750)	843,347
Proceeds from disposal of assets	330,530	555,000	555,000	555,000	0	391,607
Proceeds from Joint Ventures	333,333	0	250,000	250,000	0	0
Purchase of property, plant and equipment	(3,094,902)	(7,477,716)	(6,628,463)	(5,769,008)	859,455	(3,461,924)
Purchase and construction of infrastructure	(5,165,507)	(7,297,661)	(6,589,378)	(5,469,017)	1,120,361	(3,563,474)
Amount attributable to investing activities	(5,886,819)	(12,377,147)	(10,838,863)	(8,962,797)	1,876,066	(5,790,444)
FINANCING ACTIVITIES						
Repayment of long term borrowings	(948,227)	(6,132,377)	(6,143,981)	(6,143,981)	0	(5,905,318)
Proceeds from new borrowings	0	1,000,000	1,000,000	1,000,000	0	1,000,000
Transfers to reserves (restricted assets)	(2,096,212)	(1,088,515)	(2,165,042)	(3,339,634)	(1,174,592)	(1,740,207)
Transfers from reserves (restricted assets)	945,297	5,597,436	5,419,966	5,445,566	25,600	4,897,287
Amount attributable to financing activities	(2,099,142)	(623,456)	(1,869,037)	(3,038,029)	(1,148,992)	(1,748,238)
Surplus(deficiency) before general rates	(28,291,116)	(35,520,228)	(35,664,736)	(35,697,365)	(2,629)	(21,511,617)
Total amount raised from general rates	34,102,294	35,526,498	35,708,498	35,691,498	(15,000)	35,664,214
Net current assets at June 30 c/fwd - surplus/(deficit)	5,811,178	6,270	11,762	(5,867)	(17,829)	14,152,597

YTD for June 2019-20 General Ledger Data Capital & Operating Expenditure \ Income for jumped for Multiple Selection						
Resource	PrevYr Actuals	Annual Original Budget	Jun YTD Current Budget	YTD Actuals	Annual Revised Budget	Revised Budget Variance
Capital Income						
Contributions						
0025 - Other Contributions Received	-10,039	0	0	0	0	0
Contributions Total	-10,039	0	0	0	0	0
Grants and Subsidies						
0020 - Federal Grants and Subsidies	-159,662	-166,992	-233,740	-100,000	-233,740	0
0021 - State Grants and Subsidies	-1,540,026	-1,656,238	-1,340,238	-733,347	-1,236,488	103,750
0022 - Other Grants and Subsidies	0	0	0	-10,000	0	0
Grants and Subsidies Total	-1,699,688	-1,843,230	-1,573,978	-843,347	-1,470,228	103,750
Profit on Assets Disposal						
0821 - Profit	-671,912	-241,185	-491,185	-210,304	-491,185	0
Profit on Assets Disposal Total	-671,912	-241,185	-491,185	-210,304	-491,185	0
Income Total	-2,381,639	-2,084,415	-2,065,163	-1,053,651	-1,961,413	103,750
Expenditure						
Loss on Assets Disposal						
0822 - Loss	288,998	207,112	207,112	82,228	207,112	0
Loss on Assets Disposal Total	288,998	207,112	207,112	82,228	207,112	0
Expenditure Total	288,998	207,112	207,112	82,228	207,112	0
Capital Total	-2,092,640	-1,877,303	-1,858,051	-971,422	-1,754,301	103,750
Operating Income						
Contributions						
0025 - Other Contributions Received	-82,731	-76,339	-76,339	-56,896	-67,575	8,764
0030 - Vehicle Contribution	-25,852	-21,150	-23,709	-21,461	-23,259	450
0031 - Transfer to Reserve Fund	0	0	0	0	0	0
0072 - Cash In Lieu Contributions	-28,442	0	31,843	31,843	31,843	0
0177 - Percent for Art	-200,050	-260,200	-260,240	-260,240	-260,240	0
0212 - Crossover Administration Fee	0	0	0	-250	0	0
0225 - Diesel Fuel Tax Credit	-100,570	-20,000	-20,000	-29,439	-20,000	0
Contributions Total	-437,645	-377,689	-348,445	-336,413	-339,231	9,214
Donations						
0028 - Donations Received	0	0	0	0	0	0
Donations Total	0	0	0	0	0	0
Fees and Charges						
0041 - Party Bus Registration Scheme	0	0	0	0	0	0
0042 - Private Car Park Registration	-20,773	-20,000	-20,000	-19,461	-20,000	0
0044 - Development Application Panel Fees	-89,463	-103,264	-55,471	-26,251	-55,471	0
0045 - Rates Search/Certificate Fee	-114,136	-115,000	-115,000	-86,736	-115,000	0
0046 - Administration Charge	-295,018	-304,000	-304,090	-264,464	-277,311	26,779
0047 - Development Application Fees	-515,271	-500,000	-350,000	-300,436	-350,000	0
0048 - Home Occupation Renewal	0	0	0	0	0	0
0049 - Subdivision Clearances	-7,752	-7,884	-6,000	-5,037	-8,000	0
0062 - Health Local Law Fines	0	0	0	0	0	0
0063 - Health Act Fines	0	0	0	0	0	0
0064 - Food Premises Licences	-253,297	-250,000	-248,290	-250,682	-248,290	0
0066 - Mortuary Registration	-420	-420	-420	-420	-420	0
0067 - Offensive Trade Licences	-1,279	-1,400	-1,400	-1,546	-1,400	0
0068 - Greywater Systems Fees	0	-200	-200	0	-200	0
0069 - Extra Pick Ups	-2,170	-1,500	-1,500	-1,049	-1,500	0
0070 - Pool Sampling Fees	-6,080	-12,500	-12,500	-12,500	-12,500	0
0071 - Temporary Food Fees	-27,346	-30,000	-18,795	-10,320	-18,795	0
0073 - Noise Control Permits	-14,340	-13,000	-13,000	-11,000	-11,000	0
0074 - Food Safe Packages	-273	-500	-500	0	-500	0
0075 - Alfresco Dining Licence	0	0	0	0	0	0
0076 - Bushfire Act Fines	-402	-3,000	-500	-2,682	-500	0
0077 - Footpath Licences and Permits	-368	-350	-350	-249	-350	0
0078 - Work Zones Licences and Permits	-42,334	-45,000	-68,000	-75,646	-75,000	-7,000
0080 - Archives Searches	-16,097	-16,000	-16,000	-11,666	-16,000	0
0081 - Creche Fees	-24,852	-24,000	-27,000	-20,079	-20,079	6,921
0082 - Advertising Revenue	-85,472	-100,000	-100,000	-44,775	-100,000	0
0083 - Photocopying / Printing Charges	-7,501	-8,500	-8,500	-6,251	-7,174	1,326
0084 - Lost / Damaged Books Charge	-3,582	-2,100	-2,100	42,174	-500	1,800
0085 - Internet	0	0	0	0	0	0
0086 - Parks and Public Reserves Fines	0	0	0	0	0	0
0087 - Prepaid Parking Tickets	-207,509	-203,000	-202,000	-151,572	-177,889	24,111
0088 - Parking Ticket Machines	-5,142,204	-5,140,177	-5,067,588	-3,722,635	-4,407,549	660,037
0089 - Parking fees	-57,613	-45,000	-60,000	-68,089	-60,000	0
0090 - Leases / Rental Properties Income	-1,228,402	-1,234,763	-1,238,763	-976,099	-1,182,837	55,926
0091 - Freedom of Information Requests	-612	-1,000	-1,000	-713	-1,000	0
0092 - Memberships	-2,579,540	-2,650,000	-2,704,000	-2,020,820	-2,014,000	690,000
0093 - Commercial Photo Shoot	0	-250	-250	-18	-18	232
0094 - Lost Card Fees	-2,179	-2,200	-2,200	-1,876	-1,866	332
0095 - Public Telephone	0	0	0	0	0	0
0096 - Coaching Licences	-14,727	-15,000	-15,000	-11,045	-11,045	3,955
0097 - Massage	0	0	0	0	0	0
0098 - Aqua Fitness	-30,165	-33,000	-33,000	-23,706	-23,706	9,294
0099 - Dog Replacement Discs	0	-100	-220	0	-220	0
0100 - Sterilisation Fees	-10,175	-9,000	-9,000	-7,500	-9,000	0
0101 - Littering / Illegal Dumping Fines	-13,497	-14,500	-10,000	-5,748	-7,000	3,000
0102 - Parking Infringements and Fines	-2,809,863	-2,600,000	-2,500,000	-1,542,425	-1,650,000	850,000
0103 - Dog Control Infringement and Fines	-7,685	-9,000	-9,000	-6,362	-6,500	2,500
0104 - Dog Impounding Fees	-1,979	-1,000	-537	-461	-537	0
0106 - Other Infringements Fines and Penalties	-34,510	-20,000	-49,000	-42,163	-48,500	500
0107 - Multiple Dog Licence	0	0	0	0	0	0
0108 - Other Animal Registration Fees	0	0	0	528	0	0
0109 - Dog Registration Fees	-57,346	-45,000	-45,000	-51,296	-52,000	-7,000

YTD for June 2019-20 General Ledger Data Capital & Operating Expenditure \ Income for jumped for Multiple Selection						
Resource	PrevYr Actuals	Annual Original Budget	Jun YTD Current Budget	YTD Actuals	Annual Revised Budget	Revised Budget Variance
0110 - Dog Registration and Renewal	0	0	0	0	0	0
0111 - Vending Machine	-3,972	-4,450	-2,450	-1,978	-1,978	474
0115 - Room Hire Charge	-11,439	-10,000	-74,500	-15,128	-15,515	58,985
0116 - Pool Space Hire	0	0	0	0	0	0
0117 - Lane Hire	-93,882	-109,000	-109,000	-77,732	-80,000	29,000
0118 - Aqua Fitness Hire	0	0	0	0	0	0
0119 - Locker Hire	-5,107	-8,500	-8,500	-4,868	-4,868	1,832
0120 - Kickboard Hire	-16	-100	-100	-27	-27	73
0121 - Birthday Party Hire	-16,793	-20,000	-20,000	-16,075	-16,075	3,925
0122 - Electoral Roll	-28	0	0	0	0	0
0123 - Sale of Books and Publications	-423	-450	-450	-389	-388	62
0124 - Sale of General Items	-5,085	-5,000	-5,000	-3,716	-3,716	1,284
0125 - Retail	-488,781	-535,000	-535,000	-411,770	-425,000	110,000
0126 - Sale of Scheme Maps	0	0	0	0	0	0
0127 - Sale of Food / Refreshments	-854,843	-700,000	-700,000	-513,387	-513,387	186,833
0128 - Sale of Local Plants	-8,115	-8,000	-8,000	-5,901	-8,000	0
0129 - Sale of Worm Farms	-4,795	-4,500	-5,500	-3,028	-5,500	0
0130 - Sale of Compost Bins	-7,244	-4,500	-5,500	-3,228	-5,500	0
0131 - Baby	-223,416	-252,000	-252,000	-174,829	-172,000	80,000
0132 - Preschooler	-397,152	-398,000	-414,000	-315,821	-312,168	101,832
0133 - Child	-179,664	-170,000	-180,000	-146,766	-148,000	32,000
0134 - Student	-58,988	-60,000	-60,000	-45,727	-45,803	14,197
0135 - Adult	-1,021,509	-1,050,000	-1,075,000	-809,853	-809,853	265,147
0136 - Concession	-166,156	-151,000	-151,000	-121,809	-121,809	29,391
0137 - Trainer	-14,723	-18,500	-18,500	-10,548	-10,548	5,952
0138 - In Term Swimming Lessons	-101,177	-110,000	-110,000	-78,033	-88,000	22,000
0139 - Family Passes	-81,125	-87,000	-87,000	-68,856	-68,856	18,144
0140 - Carnival Entry	-3,842	-8,000	-8,000	-3,937	-4,500	1,500
0141 - Spectator Fees	-3,463	0	0	-450	-450	-450
0142 - Commercial Parking Permits	-10,690	-10,610	-19,810	-17,879	-19,318	292
0143 - Replacement Parking Permits (Res and Com	-2,774	-2,000	-2,500	-2,214	-2,500	0
0144 - Fitness Classes	-142,543	-160,000	-145,000	-100,018	-100,018	44,982
0145 - School Age	-775,428	-774,500	-778,500	-588,801	-585,000	194,500
0146 - Private/Angelfish	-95,566	-92,500	-92,500	-74,704	-74,000	23,500
0149 - Vacation Swimming	-45,801	-46,000	-46,000	-40,968	-40,968	5,034
0150 - Holiday Program	0	0	0	0	0	0
0151 - RLSS Swim and Survive	0	0	0	0	0	0
0152 - Casual	-118,860	-125,000	-125,000	-94,913	-94,913	30,087
0153 - Fitness Appraisal Program	-382	-500	-500	-109	-109	391
0154 - Energywise	-5,811	0	0	-3,743	-3,743	-3,743
0155 - Circuit	0	0	0	0	0	0
0156 - Personal Training	-41,840	-45,000	-35,000	-31,395	-31,395	3,805
0157 - Tiny Tumblers	0	0	0	0	0	0
0160 - Patron Education	0	0	0	0	0	0
0161 - Programme Fees Senior	-7,866	-12,000	-12,000	-4,846	-12,000	0
0162 - Programme Fees Disability	0	0	0	0	0	0
0163 - Programme Fees Youth	-2,282	0	0	-182	0	0
0164 - Programme Fees Community	0	0	-10,000	0	0	10,000
0165 - Programme Fees Events	-2,724	-2,000	-2,000	-2,082	-2,000	0
0166 - Programme Fees Reconciliation	0	0	0	0	0	0
0167 - White Goods Collection	0	0	-750	0	-750	0
0168 - Programme Fees Recreation	0	0	0	-88	0	0
0169 - Programme Fees Arts	-319	0	0	0	0	0
0170 - Public Buildings Licences	-28,515	-25,000	-25,000	-23,450	-25,000	0
0171 - Programme Fees Health	0	0	0	0	0	0
0172 - Programme Fees Heritage	0	0	0	0	0	0
0173 - Programme Fees Food	0	0	0	0	0	0
0174 - Programme Fees Travel Smart	-1,099	-1,500	-1,500	-1,416	-1,500	0
0175 - Programme Fees Compliance	0	0	0	0	0	0
0176 - Mattress Recycling	-5,172	-4,250	-6,000	-7,173	-6,000	0
0200 - Equipment Hire Fees	0	0	0	-109	-109	-109
0201 - Reserve and Ground Hire	-134,434	-116,950	-116,950	-72,247	-116,950	0
0202 - Main Hall Hire	-115,507	-96,900	-96,900	-57,300	-57,300	39,600
0203 - Lesser Hall Hire	-43,949	-60,000	-60,000	-40,662	-40,663	19,337
0204 - Pavilion Hire	-74,956	-70,980	-70,980	-58,322	-58,322	12,338
0218 - Public Events	-2,710	-1,500	-1,500	-1,500	-1,500	0
0217 - Subdivision Applications (Form 24/26)	-17,609	-15,000	-8,500	-8,846	-8,500	0
0218 - Written Planning Advice	-1,878	-2,628	-4,000	-2,825	-4,000	0
0219 - Exempt Rubbish Services	-147,732	-155,021	-176,728	-172,898	-176,728	0
0220 - Additional Rubbish Services	-159,092	-166,223	-166,223	-152,836	-166,223	0
0221 - Building Licences	-266,737	-300,000	-300,000	-267,608	-300,000	0
0222 - Demolition Licences	-5,574	-4,000	-4,000	-4,680	-4,000	0
0223 - Strata Title Fees	-1,607	-2,000	-2,000	-1,444	-2,000	0
0224 - Swimming Pool Inspection	-13,111	-18,800	-18,800	-13,682	-18,800	0
0226 - Noise Control Fines	-14,604	-3,000	-3,000	-500	-3,000	0
0227 - Environmental Fines	0	0	0	0	0	0
0228 - Food Hygiene Fines	-1,633	-3,000	-3,000	-1,000	-3,000	0
0229 - Lodging House Licences	-9,340	-11,000	-11,000	-11,925	-11,000	0
0231 - Bulk Verge Collection	0	0	0	0	0	0
0232 - Relationship Register Fee	0	0	0	-25	0	0
0233 - Cat Registration Fees	-15,181	-10,000	-15,000	-15,698	-15,750	-750
0234 - Cat Control Infringement and Fines	0	0	0	0	0	0
0235 - Design Advisory Committee App Fees	-10,036	-10,575	-6,983	-5,702	-6,983	0
0236 - Sale of Scrap Metal	-10,710	-10,000	-10,000	-1,284	-5,000	5,000
0237 - On Road Cafe Application Fees	-1,900	-2,500	-2,500	-200	-500	1,500
0240 - Swimming Pool Re-inspection	0	-7,500	-7,500	0	-7,500	0
0241 - Staff Hire Fees	0	0	0	0	0	0
0319 - Catering Rights	0	0	0	0	0	0
0320 - Naming Rights	0	0	0	0	0	0
0733 - Liquor Assessment Fees	-3,018	-4,500	-4,500	-3,636	-4,500	0

YTD for June 2019-20 General Ledger Data Capital & Operating Expenditure \ Income for jumped for Multiple Selection						
Resource	PrevYr Actuals	Annual Original Budget	Jun YTD Current Budget	YTD Actuals	Annual Revised Budget	Revised Budget Variance
0734 - Skin Penetration Assessment Fees	0	-1,000	-1,000	-980	-1,000	0
0735 - Settlement Enquiry Fees	-1,140	-2,000	-2,000	-1,400	-2,000	0
0738 - Other Planning Applications	-13,325	-15,000	-15,000	0	-5,000	10,000
0743 - Advertising Charges	0	0	-10,000	-10,000	-10,000	0
0801 - Vending Vincent-Mobile Food Vendors	0	0	0	0	0	0
Fees and Charges Total	-19,415,392	-19,680,225	-19,562,776	-14,474,890	-15,882,918	3,679,858
Grants and Subsidies						
0020 - Federal Grants and Subsidies	-715,384	-380,000	-383,205	-294,904	-383,205	0
0021 - State Grants and Subsidies	0	0	0	0	0	0
0022 - Other Grants and Subsidies	-122,559	-39,700	-39,700	-13,830	-39,330	370
0023 - Local Road Grants	-373,080	-170,000	-170,000	-169,603	-169,603	0
Grants and Subsidies Total	-1,210,983	-569,700	-602,508	-435,936	-602,138	370
Interest Earnings						
0300 - Instalment Interest	-181,188	-185,000	-185,000	-184,753	-185,000	-10,000
0301 - Penalty Interest	-149,284	-145,000	-145,000	-98,513	-100,000	45,000
0302 - Deferred Rates Interest	-3,498	-3,100	-3,100	3,180	-3,100	0
0303 - Interest Received Municipal	-526,801	-420,000	-370,000	-178,811	-250,000	120,000
0304 - Interest Received Reserve	-295,189	-278,888	-278,888	-143,974	-200,000	78,888
0305 - Interest Revenue	-2,717	-1,500	0	0	0	0
Interest Earnings Total	-1,158,675	-1,033,288	-981,788	-608,891	-748,100	233,688
Internal Allocations						
0814 - Beatty Park Membership Allocated	-2,592,814	-2,662,200	-2,718,200	-1,845,705	-2,718,200	0
Internal Allocations Total	-2,592,814	-2,662,200	-2,718,200	-1,845,705	-2,718,200	0
Internal Recovery						
0399 - Less Revenue Allocated	2,592,814	2,662,200	2,718,200	1,845,705	2,718,200	0
Internal Recovery Total	2,592,814	2,662,200	2,718,200	1,845,705	2,718,200	0
Other Revenues						
0113 - Builder Registration Board Commission	-3,985	-3,500	-3,500	-1,895	-3,500	0
0114 - BCITF Commission	-1,858	-1,500	-1,500	-809	-1,500	0
0180 - Profit Share	0	-10,000	-10,000	0	0	10,000
0239 - Change in Equity - TPRC	83,067	0	0	0	0	0
0310 - Sundry Income	-319,304	-5,300	-18,285	-45,785	-47,739	-31,474
0312 - Management Fees	0	0	0	0	0	0
0313 - ESL Administration Fees	-38,170	-39,000	-39,000	-38,220	-39,000	0
0323 - Change in Equity - MRC	-223,002	0	0	0	0	0
0326 - Unclaimed monies	0	0	-124,113	-124,113	-124,113	0
0744 - Interest in Local Government House Trust	-4,101	0	0	0	0	0
Other Revenues Total	-507,102	-59,300	-194,378	-210,623	-215,852	-21,474
Rates						
0012 - Interim	-200,338	-220,000	-400,000	-382,024	-380,000	20,000
0013 - Ex Gratia	0	0	0	0	0	0
0014 - Back Rates	0	0	0	0	0	0
0018 - Rates Waiver	142,212	145,000	145,000	138,421	140,000	-5,000
0211 - General Rates	-27,537,201	-28,386,990	-28,386,990	-28,378,103	-28,386,990	0
0214 - Minimum	-8,886,496	-7,064,508	-7,064,508	-7,064,508	-7,064,508	0
0215 - Rates Write Offs	0	0	0	0	0	0
0737 - Rates in Advance	359,527	0	0	0	0	0
Rates Total	-34,102,294	-35,526,498	-35,706,498	-35,664,214	-35,691,498	15,000
Reimbursements						
0035 - Worker Compensation Claims	0	0	0	0	0	0
0036 - Interest Write Offs	0	0	0	0	0	0
0037 - Insurance Claims Recouped	-83,274	-85,000	-85,000	-33,588	-85,000	0
0038 - Other Reimbursement	-5,000	-500	-500	-80	-500	0
0079 - Debt Recovery Costs Recovered	-39,057	-45,000	-45,320	-18,878	-17,820	27,500
0159 - LGIS Members Experience Bonus	0	0	0	0	0	0
0178 - Maintenance Costs Recouped	-15,879	-31,733	-33,551	-7,874	-9,203	24,348
0179 - Centrelink Parental Leave Revenue	-37,444	-40,000	-40,000	-25,159	-40,000	0
0205 - Electricity Usage Costs Recouped	-31,227	-23,988	-23,988	-18,780	-23,528	460
0206 - Water Usage Costs Recouped	-58,823	-52,387	-52,817	-38,820	-45,048	7,789
0207 - Gas Usage Costs Recouped	-373	-434	-434	-321	-414	20
0208 - Insurance Premiums Recouped	-39,897	-38,050	-38,050	-35,715	-39,187	-1,137
0209 - Variable Outgoings Recouped	-399,754	-472,388	-501,242	-324,414	-485,552	35,860
0210 - Loan Repayment	-279,984	-279,980	-279,980	-209,988	-244,982	34,998
0213 - Recoverable Works Income	-40,723	-50,000	-50,000	-44,032	-50,000	0
0230 - Telephone Charges Recouped	0	0	0	0	0	0
0238 - Rates and Levy Recouped	0	-42,525	0	0	0	0
0322 - Turf Maintenance Recouped	0	0	0	0	0	0
0740 - Withholding Tax	-28,308	-25,000	-25,000	-32,194	-25,000	0
Reimbursements Total	-1,059,543	-1,166,943	-1,155,880	-783,598	-1,026,232	129,648
Income Total	-57,891,635	-58,413,643	-58,552,273	-52,514,564	-54,565,969	4,046,304
Expenditure						
Asset Disposal and Fair Value Adjustment						
0897 - Revaluation Expense	0	0	0	0	0	0
Asset Disposal and Fair Value Adjustment Total	0	0	0	0	0	0
Depreciation						
0871 - Depreciation	11,361,321	11,191,787	11,717,502	8,818,523	11,717,502	0
Depreciation Total	11,361,321	11,191,787	11,717,502	8,818,523	11,717,502	0

YTD for June 2019-20 General Ledger Data Capital & Operating Expenditure \ Income for jumped for Multiple Selection						
Resource	PrevYr Actuals	Annual Original Budget	Jun YTD Current Budget	YTD Actuals	Annual Revised Budget	Revised Budget Variance
Employee Costs						
0500 - Salaries	17,340,223	17,244,709	17,336,790	13,386,780	16,499,991	-836,799
0501 - Casual Wages	0	0	0	0	0	0
0502 - Annual Leave	1,875,199	1,865,074	1,871,045	1,183,599	1,866,987	-4,078
0503 - Long Service Leave	470,724	250,000	250,000	183,013	250,011	11
0504 - Superannuation Statutory	1,937,253	2,048,471	2,053,848	1,439,237	2,044,650	-9,198
0505 - Superannuation Employer	391,822	408,931	408,931	394,908	409,829	2,998
0521 - Salaries On Costs Accrual	0	0	0	0	0	0
0594 - Labour	5,010,809	4,878,150	4,897,850	3,921,784	4,779,000	-118,650
0688 - Wages	458,247	401,200	416,209	403,579	416,209	0
0722 - Centrelink Parental Leave Payments	28,778	40,000	40,000	25,887	40,000	0
0723 - Paid Parental Leave Provision	57,018	50,000	50,000	54,589	50,000	0
0731 - Workers Compensation	288,573	186,173	398,545	128,094	398,545	0
Employee Costs Total	27,858,446	27,368,708	27,721,016	21,101,418	26,755,302	-965,714
Insurance Expenses						
0701 - Workers Compensation Premium	197,170	0	0	0	0	0
0702 - Public Liability	217,574	216,048	216,048	138,240	216,048	0
0703 - Casual Hirers	0	0	0	0	0	0
0704 - Construction Risks-Contract Works	0	0	0	0	0	0
0705 - Councillors and Officers Liab-Employment	0	0	0	0	0	0
0706 - Corporate Practices Liability	0	0	0	0	0	0
0707 - Fidelity/Crime	2,660	4,341	4,341	2,880	4,341	0
0709 - Local Govt Business Practice Protection	0	0	0	0	0	0
0709 - Motor Vehicle and Plant	71,918	79,598	79,598	42,908	79,598	0
0710 - Personal Accident/Travel/Journey Injury	1,197	1,219	1,219	784	1,219	0
0711 - Municipal Property Multi Risk/General	186,814	207,033	207,033	124,848	207,033	0
0712 - Precinct Groups	0	0	0	0	0	0
0713 - Management Liability	21,448	26,640	26,640	17,998	26,640	0
Insurance Expenses Total	698,811	534,879	534,879	327,526	534,879	0
Interest Expenses						
0806 - Interest Expenses	938,485	723,058	713,748	457,491	713,748	0
Interest Expenses Total	938,485	723,058	713,748	457,491	713,748	0
Internal Allocations						
0803 - Insurance Allocated	504,206	534,879	541,829	333,753	541,829	0
0800 - Depreciation Allocated	1,939,603	1,823,954	2,145,707	1,436,115	2,145,707	0
0803 - Administration Vehicles	385,997	332,292	332,292	238,038	332,292	0
0804 - Occupancy Costs	2,530,979	2,303,984	2,314,748	1,432,513	2,314,748	0
0805 - Customer Service Centre	44,354	741,433	748,861	377,593	748,861	0
0806 - Executive Management	6,795,549	2,378,430	2,222,879	1,406,874	2,222,879	0
0807 - Finance Services	92,302	956,228	1,030,695	661,372	1,030,695	0
0808 - Human Resources	83,368	1,258,001	1,258,501	673,039	1,258,501	0
0809 - Information Technology	83,410	1,697,095	2,127,834	1,421,284	2,127,834	0
0810 - Records Management	31,037	371,983	495,598	268,598	495,598	0
0811 - Administration Costs	0	0	0	0	0	0
0812 - Beatty Park Administration Costs	3,574,391	2,335,476	2,425,777	1,442,279	2,425,777	0
0813 - Rangers Administration Costs	3,852,825	3,765,228	3,767,398	2,467,493	3,767,398	0
0823 - Community Partnerships Mgmt Admin Costs	865,392	983,497	239,148	251,108	239,148	0
0824 - Depot Administration Costs	287,536	290,721	297,129	207,180	297,129	0
Internal Allocations Total	21,070,951	20,073,151	19,948,194	12,647,244	19,948,194	0
Internal Recovery						
0815 - Public Works On Cost Recovery	-516,772	-289,370	-289,370	-372,834	-289,370	0
0816 - Less Depreciation Allocated	-1,939,603	-1,823,954	-2,145,707	-1,436,115	-2,145,707	0
0817 - Less Light Vehicle Costs Allocated	-293,335	-332,292	-332,292	-171,875	-332,292	0
0818 - Less Occupancy Costs Allocated	-2,530,979	-2,303,984	-2,314,748	-1,432,513	-2,314,748	0
0819 - Less Allocated Outwards	-17,586,169	-16,613,771	-16,149,346	-10,416,836	-16,149,346	0
0825 - Parks and Reserves On Costs Recovery	-1,365,662	-1,420,564	-1,420,564	-1,041,818	-1,420,564	0
0826 - Waste Management On Costs Recovery	-731,287	-880,857	-880,857	-586,570	-880,857	0
Internal Recovery Total	-24,966,836	-23,664,592	-23,532,684	-15,458,159	-23,532,684	0
Materials and Contracts						
0525 - Armoured Security Services	44,771	59,310	59,580	28,341	59,080	-500
0526 - Noongar Outreach Service	50,000	51,000	51,000	25,000	51,000	0
0527 - Constable Care	10,000	11,000	11,000	10,250	11,000	0
0530 - Mayoral Allowance	62,727	63,354	63,354	52,795	63,354	0
0531 - Deputy Allowance	15,682	15,839	15,839	13,071	15,839	0
0532 - Meeting Fees	214,840	216,989	216,989	180,637	216,989	0
0533 - Stationery and Office Consumables	51,253	66,130	62,530	41,006	61,033	-1,497
0534 - Child care	5,605	6,000	8,000	5,155	8,000	0
0535 - Travelling	499	500	500	1,044	500	0
0536 - Safer Vincent Initiatives	7,918	20,000	20,000	1,809	20,000	0
0537 - Other Members Expenses	73	500	500	169	500	0
0538 - Election Expense	0	102,000	58,500	58,500	58,500	0
0539 - Recycling collection	708,050	706,417	706,417	367,888	708,417	0
0540 - Greenwaste Bags	4,840	0	0	0	0	0
0541 - Eating House Licences	0	580	580	0	0	-580
0542 - Music Licences	43,786	36,500	36,500	30,342	28,224	-8,276
0543 - Software Licences	58,078	48,200	48,200	37,246	48,200	-2,000
0544 - Parking Licences	402,054	415,000	415,000	402,054	415,000	0
0546 - Equipment Hire	30,993	23,068	29,068	21,215	23,500	-5,568
0547 - New Recycling MGB's and Maintenance	48,720	50,000	50,000	9,009	50,000	0
0548 - Room Hire Costs	0	0	0	0	0	0
0549 - Postage Courier and Freight	135,913	132,350	120,750	85,930	110,404	-10,346
0550 - Swimming Pool Sampling Fee	0	670	670	0	670	0
0551 - Printing and Photocopying	101,738	108,750	98,018	64,332	82,199	-13,817
0552 - Telephone/Mobiles Charges	67,430	69,845	72,695	35,917	64,695	-8,000
0553 - Subscription/Publications	148,875	143,200	148,450	129,078	143,714	-4,736

YTD for June 2019-20 General Ledger Data Capital & Operating Expenditure \ Income for jumped for Multiple Selection						
Resource	PrevYr Actuals	Annual Original Budget	Jun YTD Current Budget	YTD Actuals	Annual Revised Budget	Revised Budget Variance
0554 - Bank Charges	382,418	345,100	352,280	308,385	338,911	-15,349
0555 - Advertising	70,410	133,100	131,700	82,893	91,500	-40,200
0556 - Displays/ Promotions	82,234	109,500	118,500	78,394	99,511	-16,989
0557 - Search/Title Fees	48,859	47,800	47,800	25,403	44,800	-3,000
0558 - Collection Fees	113,438	95,880	95,880	70,882	87,570	-8,310
0559 - Leasing Costs	392,484	384,028	308,898	189,772	287,074	-18,822
0560 - Audit Fees	50,061	82,500	83,700	45,042	81,200	17,500
0561 - Internal Audit Program	0	30,000	30,000	50	18,000	-12,000
0562 - Consultants	835,110	803,000	822,273	328,279	818,892	-5,381
0563 - Legal Costs	438,238	409,500	398,830	110,754	248,130	-150,500
0564 - Debt Recovery Costs	32,297	35,000	35,000	7,788	10,000	-25,000
0566 - Feasibility Study	0	0	0	0	0	0
0567 - Valuation Expenses	12,874	220,000	220,000	12,709	220,000	0
0587 - Rental Properties Expenses	131,854	140,000	140,000	110,405	140,000	0
0588 - Store Issues	110,885	120,980	121,230	104,458	121,230	0
0593 - Lake Monger Stormwater Treatment	13,300	15,000	15,000	0	15,000	0
0595 - Pest Control	0	0	0	0	0	0
0598 - 680 Litre Rubbish Bins	0	0	0	0	0	0
0597 - 240 Litre Rubbish Bins	41,439	53,000	53,000	42,212	53,000	0
0598 - 140 Litre Rubbish Bins	5,729	0	0	0	0	0
0599 - 120 Litre Rubbish Bins	0	0	0	0	0	0
0600 - Tipping Costs	2,328,432	2,787,500	2,885,000	1,818,752	2,308,732	-356,268
0601 - Public Events Bins Costs	0	0	0	0	0	0
0602 - Collection/Disposal Contract	0	0	0	0	0	0
0603 - Household Garbage Bins Maintenance	0	0	0	0	0	0
0604 - Worm Farms Expense	5,873	4,500	5,500	3,859	5,500	0
0605 - Compost Bins Expense	4,182	4,500	5,500	5,290	5,500	0
0608 - Dumped Rubbish	32,150	60,000	40,000	9,581	22,000	-18,000
0610 - Senior Programmes	33,369	35,000	35,000	19,842	5,000	-30,000
0611 - Disability Programmes	284	1,000	1,000	0	1,000	0
0612 - Youth Programmes	17,858	15,000	15,000	10,285	15,000	0
0613 - Community Support	750	5,000	5,000	3,939	5,000	0
0614 - Events	384,041	585,815	585,815	284,025	334,528	-231,289
0615 - Reconciliation Programmes	51,489	81,000	81,000	28,581	81,000	0
0616 - Litter Bins Maintenance	0	0	0	0	0	0
0617 - Recreation Programmes	10,088	12,480	12,480	8,854	12,480	0
0618 - Community Art Programmes	85,008	15,000	55,000	42,418	41,818	-13,084
0632 - Place Management Programmes	11,905	0	141,500	35,257	133,000	-8,500
0638 - Parking Revenue Reimbursement	384,222	138,400	138,400	121,904	138,400	0
0637 - Travel Smart Actions	1,354	10,000	10,000	731	3,200	-8,800
0638 - Loose Tools	41,799	45,000	45,000	42,807	45,000	0
0641 - Swimming Pool Inspection Service	0	0	0	0	0	0
0642 - Pet Supplies	1,785	1,500	1,500	2,382	1,500	0
0643 - Book Losses	4,403	5,800	5,000	4,430	4,430	-570
0644 - Music CD's	2,320	2,000	2,000	1,948	2,000	0
0645 - Playways Digital Collection	0	0	0	0	0	0
0646 - Digital Access Photographs	0	0	0	0	0	0
0649 - Public Events Traffic Management	8,307	10,000	10,000	2,555	2,800	-7,400
0653 - Plant Hire	983,247	1,000,850	1,018,350	738,895	1,015,048	-3,302
0657 - Materials	529,032	484,842	478,542	383,004	487,000	-8,542
0658 - Contractors	5,948,028	5,710,587	5,892,472	4,320,743	5,173,597	-518,875
0659 - Parts and Repairs	344,307	350,000	350,000	239,045	350,000	0
0660 - Fuel	372,089	340,000	340,000	258,094	340,000	0
0661 - Oil	4,282	4,000	4,000	19	2,000	-2,000
0662 - Registration	24,528	38,000	38,000	27,957	38,000	0
0664 - Tyres	41,883	40,000	40,000	28,747	40,000	0
0665 - RAC	0	1,500	1,500	0	1,500	0
0668 - Internet Costs	81,319	81,000	70,000	54,053	70,000	0
0673 - Pool Space Hire Cost	0	0	0	0	0	0
0674 - Dog Sterilisation Expenses	15,133	10,000	10,000	11,780	10,000	0
0675 - Cat Sterilisation Expenses	2,176	0	0	0	0	0
0676 - Vaccine Purchase	2,920	4,000	0	0	0	0
0677 - Vincent Accord	0	5,000	5,000	0	0	-5,000
0678 - Towing Expenses	7,583	9,000	9,000	3,010	9,000	0
0679 - Public Wireless Internet	25,308	25,400	25,400	19,308	25,400	0
0680 - Samples Purchases	823	1,500	1,500	108	1,250	-250
0681 - Samples Analysis	8,328	12,000	12,000	8,313	10,000	-2,000
0682 - Food Training Packages	0	1,000	1,000	0	1,000	0
0692 - Design Advisory Committee Member Fees	43,450	48,000	48,000	34,541	48,000	0
0693 - Asset Management - Data Collection	29,540	45,000	45,000	9,170	45,000	0
0694 - Asset Mgmt - Building Condition Survey	41,748	45,000	45,000	8,800	45,000	0
0695 - Party Bus Expenses	0	0	0	0	0	0
0698 - Parking Ticket Supplies	13,711	15,000	20,280	0	25,780	-3,480
0699 - Other Contractors	134,304	178,500	142,310	133,440	132,241	-10,069
0714 - Operating Initiatives	228,886	1,595,103	1,475,118	728,278	1,152,198	-322,920
0715 - Engagement Head Quarters License	25,930	23,250	23,250	19,820	23,250	0
0724 - Data Acquisition	34,507	71,500	0	0	0	0
0725 - Management Programmes	28,428	170,000	90,000	24,854	90,000	0
0727 - Events Contribution	53,448	14,000	14,000	4,892	8,000	-8,000
0728 - Town Centre Activation	32,998	80,000	80,000	90,052	90,052	10,052
0729 - Two Way Radios	13,214	38,500	38,700	18,180	38,700	0
0738 - PLANT ACCRUAL	-2,828	0	0	5,255	0	0
0742 - Management Review	0	30,000	30,000	19,000	30,000	0
0747 - Access and Inclusion	0	0	0	0	0	0
Materials and Contracts Total	17,204,540	19,559,718	19,030,884	12,446,821	17,149,336	-1,881,468
Other Employee Costs						
0506 - Conference and Seminars	7,117	27,300	38,300	10,183	38,800	-2,500
0507 - Training Courses	128,492	205,938	228,995	165,281	188,000	-82,995
0508 - Travel and Accommodation	0	0	0	0	0	0
0509 - Parking Costs Reimbursements	1,884	2,780	2,775	1,028	2,451	-324
0510 - Uniform/Protective Clothing	91,500	88,400	118,800	88,138	103,568	-13,034

YTD for June 2019-20 General Ledger Data Capital & Operating Expenditure \ Income for jumped for Multiple Selection						
Resource	PrevYr Actuals	Annual Original Budget	Jun YTD Current Budget	YTD Actuals	Annual Revised Budget	Revised Budget Variance
0511 - Fringe Benefit Taxes	178,630	171,777	171,777	114,520	171,777	0
0512 - Telephone Allowance	0	800	800	0	0	-800
0513 - Employment Advertisement	7,500	10,000	10,000	4,590	8,500	-1,500
0514 - Pre employment Medicals	0	10,000	10,000	0	0	-10,000
0515 - External Recruitment	97,709	32,500	39,500	20,871	20,871	-18,829
0516 - Other Employee Costs	0	500	500	0	500	0
0517 - Civic Allowance	0	0	0	0	0	0
0518 - Awards and Recognition	13,320	15,000	15,000	2,708	2,708	-12,292
0519 - Wellness Initiatives	0	0	5,000	0	5,000	0
0520 - Occupational Health & Safety Initiatives	19,918	27,500	22,500	15,542	20,700	-1,800
0522 - Information Technology Allowance	22,500	22,500	22,500	22,500	22,500	0
0545 - Workers Compensation Expenses	0	0	0	0	0	0
0721 - Agency Labour Costs	56,696	50,000	88,593	138,482	75,017	-13,578
Other Employee Costs Total	623,265	662,775	773,640	521,681	636,190	-137,450
Other Expenditure						
0523 - Heritage Grants	55,000	60,000	0	13,826	0	0
0524 - Fines Lodgment Fees	252,159	240,500	240,500	139,300	240,500	0
0528 - Development Application Panel Expense	89,222	103,284	55,471	28,251	55,471	0
0529 - Citizen Advice Bureau	2,000	2,000	2,000	2,000	2,000	0
0565 - Council Contribution	0	0	0	0	0	0
0568 - Meals/Refreshment	35,085	50,100	50,100	22,687	25,000	-25,100
0569 - Functions/Receptions	11,363	12,000	12,000	11,278	12,000	0
0570 - Workforce Plan	0	0	0	0	0	0
0571 - Donations/Sponsorship	164,640	168,000	108,000	28,300	108,000	0
0572 - First Aid Supplies	9,347	9,500	9,500	3,094	2,800	-3,900
0573 - Water Treatment Chemicals	89,231	85,000	85,000	64,005	70,000	-16,000
0574 - Safety Consumables	4,183	7,750	7,750	1,216	8,750	-1,000
0575 - Cleaning Materials	0	0	0	0	0	0
0576 - Emergency Equipment Maintenance	10,970	12,000	0	0	0	0
0577 - Furniture and Equipment	283,777	84,900	270,094	184,824	245,995	-24,099
0578 - Equipment Maintenance	460,058	478,930	483,570	389,792	470,126	-13,444
0579 - Plant Maintenance	176,688	110,000	105,000	40,529	75,000	-30,000
0580 - Stock Purchase	579,539	600,100	600,100	558,816	530,759	-69,341
0581 - Toiletty Supplies	25,678	32,000	32,000	21,063	21,500	-10,500
0582 - Public Relations	65,130	115,000	145,000	60,940	90,000	-55,000
0583 - Software Annual Maintenance	410,834	698,000	825,987	817,559	825,987	0
0584 - Software Upgrades	21,066	60,500	58,113	60,303	58,113	0
0585 - Hardware Maintenance	18,753	46,500	9,661	12,661	9,661	0
0586 - Claim Expenses	0	0	0	0	0	0
0589 - Bad Debts	164,333	28,000	29,000	11,451	211,451	182,451
0590 - Rates and Levy	155,311	174,015	174,015	163,703	174,015	0
0591 - Managing Agent Fees	0	0	0	0	0	0
0592 - Subsidy	114,531	140,000	65,000	15,916	70,391	5,391
0606 - Patron Education Expense	0	0	0	0	0	0
0609 - Local Government Reform Campaign	0	0	0	0	0	0
0619 - Library Programmes	5,965	7,500	7,500	2,036	5,000	-2,500
0620 - Local History Programmes	10,257	15,000	15,000	9,319	10,000	-5,000
0621 - Health Programmes	0	14,000	14,000	0	8,000	-8,000
0622 - Food Programmes	0	0	0	0	0	0
0623 - Community Safety Programmes	3,207	0	15,920	0	15,920	0
0624 - Strategic Planning Programmes	197,469	258,595	313,495	126,618	313,495	0
0625 - Sustainability Programmes	28,087	53,900	53,900	25,323	45,900	-8,000
0626 - Heritage Programmes	0	26,000	86,000	7,628	66,000	-20,000
0627 - Environmental Programmes	207,496	233,000	233,000	113,202	216,500	-16,500
0628 - Economic Development Programmes	22,446	0	7,482	7,482	7,482	0
0629 - Parks and Gardens Programmes	29,053	30,000	30,000	26,807	30,000	0
0630 - Travel Smart Programmes	38,810	45,000	45,000	19,944	40,000	-5,000
0631 - Waste Management Programmes	50,070	70,000	70,000	34,161	45,000	-25,000
0633 - Cat Impounding Costs	273	100	100	159	100	0
0634 - Debts Write Offs	499	0	0	0	0	0
0635 - Interest Write Offs	0	0	0	0	0	0
0639 - Membership/Proximity Cards	8,196	9,500	12,500	12,242	12,275	-325
0640 - Artwork Maintenance	8,315	10,000	10,000	16,336	10,000	0
0647 - Traffic Survey	8,197	20,000	20,000	7,180	15,000	-5,000
0648 - Roman Road Condition Assessment	9,174	25,000	25,000	9,358	25,000	0
0651 - Insurance Claim Excess	19,380	5,000	5,000	3,256	5,000	0
0652 - Sundry Expenses	82,641	75,300	74,464	41,302	55,832	-18,662
0667 - Economic Development	0	0	0	0	0	0
0670 - Naming Rights Expense	0	0	0	0	0	0
0683 - Syringe Disposal Strategy	10,078	18,000	18,000	1,950	18,000	0
0684 - Stock Adjustment	-121	500	500	185	500	0
0685 - Pricing Variation	485	0	0	918	0	0
0686 - Stock Revaluation	0	1,000	1,000	0	1,000	0
0687 - Rounding	3	10	10	3	10	0
0690 - Compliance Programmes	0	0	0	0	0	0
0691 - CCTV 4G Connection Costs	4,467	5,000	5,000	3,254	5,000	0
0696 - Unspent Grant Funds Returned	0	0	0	0	0	0
0718 - Website Development	10,733	48,000	28,000	5,131	10,000	-18,000
0728 - Catering Rights Expense	0	0	0	0	0	0
0730 - CCTV Maintenance	43,246	75,000	62,000	9,898	62,000	0
0741 - Exempt Rates	276,387	0	0	0	0	0
0745 - Programme fees	0	0	1,750	0	400	-1,350
0746 - Flag fees	0	0	0	0	0	0
0827 - Leisure Planning Programmes	0	0	203,000	6,434	163,000	-40,000
0828 - Verge Signs	0	0	0	0	0	0
Other Expenditure Total	4,272,784	4,360,434	4,722,612	2,942,217	4,489,733	-232,879
Utilities						
0654 - Water	318,602	262,990	265,940	221,978	228,440	-37,500
0655 - Gas	106,938	48,130	48,130	32,857	43,130	-5,000
0656 - Electricity	1,479,338	1,407,510	1,397,510	989,690	1,355,620	-41,590
Utilities Total	1,904,877	1,718,630	1,711,580	1,244,525	1,627,190	-84,090
Expenditure Total	60,965,623	62,528,548	63,341,291	45,049,285	60,039,690	-3,301,601
Operating Total	3,074,989	4,114,905	4,789,018	-7,465,279	5,533,721	744,703
Total	982,348	2,237,602	2,930,967	-8,436,702	3,779,420	848,453

CITY OF VINCENT
NOTE 3 - CAPITAL WORKS SCHEDULE 2019/20
BUDGET REVIEW (COVID-19)

Description	31/03/2020		31/03/2020		31/03/2020		Action	Revised budget comments	
	Current Budget 2019/20	YTD Budget 2019/20	YTD Actual 2019/20	Commitment (PO) Balance	Revised Budget 2019/20	Budget Variance			
<u>LAND & BUILDING ASSETS</u>									
ADMIN CENTRE									
Solar Photovoltaic Panel System Installation - Administration and Civic Centre	179,201	179,201	170,418	2,430	172,848	6,353	Retain	Works completed.	
Administration & Civic Centre Upgrade/Renewals - Workforce Accommodation Upgrade	409,500	325,000	191,651	53,073	409,500	-	No change	Works in progress.	
BEATTY PARK LEISURE CENTRE									
Beatty Park Leisure Centre - Risk Renewals	304,349	154,349	281,671	49,854	325,000	-	20,651	Increase in budget	Works completed.
Solar Photovoltaic Panel System Installation - Beatty Park	73,000	73,000	71,688	-	71,688	1,312	Retain	Works completed.	
Beatty Park - Ceiling renewal passive pool slides	60,000	-	-	21,002	45,000	15,000	Retain	Works in progress. \$15k savings	
Beatty Park - Landscape renewal passive pool	30,000	-	-	-	-	30,000	Carry forward	Deferred.	
Beatty Park - Roof sheet and screw renewal	40,000	40,000	37,378	12,162	37,378	2,622	Retain	Project complete	
Beatty Park - Ground floor switchboards and cabling	250,000	60,000	-	12,510	12,510	237,490	Carry forward	Project deferred. Consultant report suggests a top up of \$500K for renewal works will be required next year.	
Beatty Park - Replacement of gym carpet	80,000	70,000	-	8,555	80,000	-	No change	Works in progress.	
Beatty Park - Replacement of studio 2 carpet	30,000	30,000	28,320	-	28,320	1,680	Retain	Project completed.	
LIBRARY									
Library - Reception Desk Fit-Out Renewal	500	500	1,986	-	1,986	-	1,486	Increase in budget	Project deferred.
Co-location of reception to library	200,000	200,000	204,927	-	200,891	-	891	Increase in budget	Works completed.
DEPARTMENT OF SPORTS AND RECREATION									
Carpet Replacement - DSR	28,180	28,180	28,180	-	28,180	-	0	Retain	Works completed
Sub water meter installation - DSR	25,000	25,000	29,682	-	29,682	-	4,682	Increase in budget	Works completed
MISCELLANEOUS									
Mt Hawthorn main hall Renewal/Upgrade	200,000	125,000	198,516	-	198,516	1,484	Retain	Project completed.	
Mt Hawthorn - Additional Flooring	20,000	20,000	40,100	-	40,100	-	20,100	Increase in budget	\$20K paid as a grant to the Mt Hawthorn Playgroup.
Loftus Recreation Centre - Change room upgrade	184,000	80,000	3,000	-	184,000	-	No change	Works commencing in April 2020	
Charles Veryard - Change Room Renewal/Upgrade	50,000	50,000	50,249	-	50,249	-	249	Increase in budget	Works completed.
Leederville Oval Stadium - Electrical renewal - 3 boards	130,000	130,000	12,750	-	12,750	117,250	Carry forward	Project deferred.	
Loftus Community Centre - Ceiling Fabric and Lighting Renewal	-	-	2,000	-	-	-	-	-	-
Air Conditioning & HVAC Renewal - Depot	75,000	75,000	-	70,740	75,000	-	No change	Works in progress.	
Air Conditioning & HVAC Renewal - Belgravia Leisure	96,000	5,000	-	-	96,000	-	No change	Works in progress.	
Air Conditioning & HVAC Renewal - Menzies Pavilion	10,000	-	-	-	10,000	-	No change	Works in progress.	
Air Conditioning & HVAC Renewal - Mt Hawthorn main hall	49,000	49,000	53,188	-	53,188	-	4,188	Increase in budget	Works completed.
North Perth bowling club-removal of ACM and reinstatement of soffit	45,000	15,000	-	42,662	45,000	-	No change	Works in progress.	
Public Toilet - Hyde park east - renewal	95,000	-	-	-	95,000	-	No change	Works to be completed this financial year.	
Roof Renewal - Menzies Pavilion	51,000	51,000	1,804	-	-	51,000	Retain	Project identified as a saving.	
Roof Renewal - Depot	-	-	-	-	-	-	No change	-	
FOR LAND & BUILDING ASSETS	2,714,730	1,785,230	1,407,507	268,951	2,302,785	411,945			

CITY OF VINCENT
NOTE 3 - CAPITAL WORKS SCHEDULE 2019/20
BUDGET REVIEW (COVID-19)

Description	31/03/2020		31/03/2020		31/03/2020		Action	Revised budget comments
	Current Budget 2019/20	YTD Budget 2019/20	YTD Actual 2019/20	Commitment (PO) Balance	Revised Budget 2019/20	Budget Variance		
INFRASTRUCTURE ASSETS								
TRAFFIC MANAGEMENT								
Improved pedestrian crossings at signalised intersections (Walcott St. & William St. , Bulwer St. Fitzgerald St.)	140,000	-	3,300	2,228	25,000	115,000	Retain	Walcott St. & William St going ahead. Bulwer St & Fitzgerald St works not going ahead.
40kph area wide speed zone trial	35,000	35,000	27,610	111,897	35,000	-	No change	Trial in progress.
Intersection Modifications Scarborough Beach Road, Green, Main and Brady Streets	-	-	-	-		-		
Minor Traffic Management Improvement Program	85,000	65,000	56,915	3,808	85,000	-	No change	Works in progress
Alma/Claverton Local Area Traffic Management	50,000	50,000	2,502	385	2,887	47,113	Carry forward	Project deferred.
Britannia Rd Traffic Calming - Seabrook St to Federation St	62,000	62,000	220	-	220	61,780	Retain	Project identified as a saving.
Cleveden and Hunter St Intersection	30,000	30,000	6,040	-	6,040	23,960	Retain	Works completed. Project balance identified as a saving.
Harold and Lord St Intersection	25,000	12,000	-	570	570	24,430	Carry forward	Project deferred.
LOCAL ROADS PROGRAM								
North Perth Public Open Space	-	-	-	-				
Intersection of Loftus/Vincent Streets	-	-	0	-				
Norfolk St - North Perth/Mt Lawley - Burt to Monmouth St	110,000	110,000	107,900	-	107,900	2,100	Retain	Works completed.
Blake St - North Perth - Knutsford St to Norham St	51,065	51,065	51,272	-	51,272	207	Retain	Works completed.
East St - Mt Hawthorn - Berryman St to Ashby St	72,000	72,000	71,841	-	71,841	159	Retain	Works completed.
East St - Mt Hawthorn - Ashby St to Anzac Rd	76,000	76,000	75,163	-	75,163	837	Retain	Works completed.
Larne St - Mt Hawthorn - The Boulevard to Matlock St	27,935	27,935	26,195	-	26,195	1,740	Retain	Works completed.
Wylie Pl - Leederville - Oxford to Cul-de-Sac	41,664	41,664	41,664	-	41,664	0	Retain	Works completed.
Egina St - Mt Hawthorn - Anzac Rd to Britannia Rd	33,000	33,000	32,541	-	32,541	459	Retain	Works completed.
Buxton - Mt Hawthorn - Anzac Rd to Britannia Rd	29,000	29,000	28,450	-	28,450	550	Retain	Works completed.
BLACK SPOT PROGRAM								
Intersection Lincoln and Wright Streets Roundabout	5,000	5,000	9,676	4,159	13,835	8,835	Increase in budget	Works completed.
Vincent - Fitzgerald St to Chelmsford Rd	75,000	75,000	2,200	-	75,000	-	No change	Works in progress.
STREETSCAPE IMPROVEMENTS								
Greening (Streetscapes)	205,525	205,525	177,792	3,120	180,912	24,613	Retain	Works completed.
Oxford/Newcastle St Shared Space	-	-	0	-		-		
Planned Fitzgerald Street Upgrades	-	-	-	-		-		
Streetscape improvements/Place Making - Miscellaneous Renewals	3,285	3,285	450	16,097	3,285	-	No change	
Minor streetscape improvements	30,000	22,500	12,555	-	30,000	-	No change	Works in progress.
Barlee St shared space, project initiation, design and construction (staged over 2 yrs)	20,000	20,000	-	-	-	20,000	Retain	Project identified as a saving.

CITY OF VINCENT
NOTE 3 - CAPITAL WORKS SCHEDULE 2019/20
BUDGET REVIEW (COVID-19)

Description		31/03/2020	31/03/2020	31/03/2020					
	Current Budget 2019/20	YTD Budget 2019/20	YTD Actual 2019/20	Commitment (PO) Balance	Revised Budget 2019/20	Budget Variance	Action	Revised budget comments	
ROADWORKS - REHABILITATION (MRRG PROGRAM)									
William St 2 Way Project	547,336	453,668	276,372	276,102	547,336	-	No change	Works completed.	
Newcastle Street, Loftus Street to Charles Street	7,495	7,495	-	11,171	11,171	-	3,676 Increase in budget	Works completed.	
Bulwer St - Beaufort St to Williams St	194,400	194,400	118,539	61,419	194,400	-	No change	Works complete, however, overheads and line marking working pending.	
Newcastle St EB - Fitzgerald St to Money St	192,100	192,100	127,788	2,589	192,100	-	No change	Works complete, however, overheads and line marking working pending.	
Vincent St - Loftus St to Morriston St	76,700	76,700	73,805	4,432	76,700	-	No change	Works complete, however, overheads and line marking working pending.	
Loftus St - Bourke St to Scarborough Beach Rd	619,300	619,300	388,011	24,578	619,300	-	No change	Works complete, however, overheads and line marking working pending.	
RIGHTS OF WAY									
Annual review based upon the most recent condition assessment survey	75,000	56,250	38,424	-	75,000	-	No change	Works in progress	
ROADS TO RECOVERY									
R2R - Ellesmere St - Mt Hawthorn - Scar Bch to matlock St	132,992	132,992	131,219	-	131,219	1,773	Retain	Works completed.	
Summer St- Joel Terrace to Swan River	42,000	-	0	-	42,000	-	No change	Works to commence in April 2020.	
Vincent St - Mitchell FW overpass to Leederville P	60,521	-	0	-	60,521	-	No change	Works to commence in April 2020.	
SLAB FOOTPATH PROGRAMME									
Golding St - Newcastle St to Old Aberdeen Place	-	-	-	-					
Florence/Carr bike network plan construction	450,000	300,000	-	795	100,000	350,000	Retain	Revised scope resulting in a reduced budget.	
Footpath upgrade and construction	16,500	16,500	-	-	16,500	-	No change	Works in progress	
Footpath - Ellesmere St shared path-stage 4	55,000	55,000	42,821	-	42,821	12,179	Retain	Works completed.	
Tactile Indicators Installation Program	12,000	12,000	9,448	-	12,000	-	No change	Works in progress	
Charles Street - Footpath Upgrade & Cons	55,000	55,000	35,573	3,182	38,755	16,245	Retain	Works completed	
Oxford St - Footpath Upgrade and Const	6,567	6,567	5,249	-	5,249	1,318	Retain	Works completed.	
Cleveden St - Footpath Upgrade and Cons	10,000	10,000	8,743	-	8,743	1,257	Retain	Works completed.	
Stirling St - Footpath Upgrade and Const	4,500	4,500	4,013	-	4,013	487	Retain	Works completed.	
Vincent St - Footpath Upgrade and Const	56,000	56,000	32,279	5,437	56,000	-	No change	Works in progress	
Mount Hawthorn Main Hall - Footpath Upgr	6,433	6,433	6,433	-	6,433	1	Retain	Works completed.	
Angove St - Footpath Upgrade and Const	25,000	25,000	-	-	25,000	-	No change	Works to commence in April 2020.	
BICYCLE NETWORK									
Bike Network Implementation (Loftus Street - Vincent to Richmond St)	67,000	40,000	65,500	-	1,881	65,500	1,500	Retain	Works completed.
Bike Parking	-	-	3,268	635	-	-	No change		

CITY OF VINCENT
NOTE 3 - CAPITAL WORKS SCHEDULE 2019/20
BUDGET REVIEW (COVID-19)

		31/03/2020	31/03/2020	31/03/2020					
Description	Current Budget	YTD Budget	YTD Actual	Commitment (PO)	Revised Budget	Budget Variance	Action		Revised budget comments
	2019/20	2019/20	2019/20	Balance	2019/20				
DRAINAGE									
Beatty Park Reserve - Drainage Improvements	-	-	-	-	-	-			
Drainage - Britannia Rd Drain Inspection	10,000	10,000	9,458	-	9,458	542	Retain		Works completed.
Minor drainage improvement program	70,000	-	-	-	70,000	-	No change		Works in progress.
Gully Soak-well program	80,000	80,000	48,959	- 55	80,000	-	No change		Works in progress.
CAR PARK DEVELOPMENT									
The Avenue carpark, stage 1 upgrade lights to LED	30,000	30,000	-	21,175	30,000	-	No change		Works completed. Awaiting invoices.
Frame court carpark, stage 1 upgrade lights to LED	30,000	30,000	7,661	-	7,661	22,339	Retain		Works completed. Project balance identified as saving.
Brisbane St carpark WSUD Project	180,000	180,000	138,879	-	138,879	41,121	Retain		Works completed. Project balance identified as saving.
PARKS AND RESERVES									
Playgrounds for under 4yo	-	-	-	-					
Public Open Space Strategy Implementation	226,460	70,160	77,763	21,900	99,663	126,797	Carry forward		Works relating to Birdwood Square deferred to 2020/21.
Banks Reserve Master Plan Implementation - Stage 1	686,610	487,000	64,074	555,889	686,610	-	No change		Works in progress.
Central Control Irrigation System	52,000	52,000	58,358	-	58,358	- 6,358	Increase in budget		Works completed.
Netball Installation Public Open Space	6,000	6,000	5,572	-	5,572	428	Retain		Works completed.
Greening Plan - Brisbane St carpark redevelopment (stage 2)	200,000	128,000	205,747	250	205,997	- 5,997	Increase in budget		Works completed.
Greening Plan - Redfern St	20,000	13,000	18,750	-	18,750	1,250	Retain		Works completed.
Greening Plan - Cliveden St	15,000	8,000	13,271	-	13,271	1,729	Retain		Works completed.
Greening Plan - Sydney St	10,000	1,000	18,340	-	18,340	- 8,340	Increase in budget		Works completed.
Greening Plan - Berryman St	10,000	1,000	9,361	-	9,361	639	Retain		Works completed.
Synthetic cricket wicket surfaces replacement - Various Locations	25,000	-	-	-	-	25,000	Carry forward		Project deferred.
Brenthan st reserve - installation of pathways (greenway link)	80,000	80,000	110,592	-	110,592	- 30,592	Increase in budget		Works completed.
Blackford st reserve - replace playground rubber soft fall	25,000	25,000	25,728	-	25,728	- 728	Increase in budget		Works completed.
Les Lilleyman Reserve - Fencing	50,000	-	50,752	-	50,752	- 752	Increase in budget		Works completed.
Lynton Street Park Upgrade	25,000	25,000	3,994	3,910	25,000	-	No change		Works in progress
Leederville Oval - Various assets renewal work	245,000	220,000	175,042	12,698	187,740	57,261	Transfer savings to Reserve		Works completed.
Eco Zoning - Brentham St reserve	30,000	30,000	4,703	-	4,703	25,297	Carry forward		Project deferred.
Axford Park Revedevelopment	-	-	-	-					

CITY OF VINCENT
NOTE 3 - CAPITAL WORKS SCHEDULE 2019/20
BUDGET REVIEW (COVID-19)

Description	31/03/2020		31/03/2020		31/03/2020		Action	Revised budget comments
	Current Budget 2019/20	YTD Budget 2019/20	YTD Actual 2019/20	Commitment (PO) Balance	Revised Budget 2019/20	Budget Variance		
PARKS FURNITURE								
Gladstone St reserve - replace electric BBQ	15,000	-	11,768	-	11,768	3,232	Retain	Works completed.
Fencing - Beatty park reserve - replacement bollard fencing	42,000	42,000	41,483	-	41,483	517	Retain	Works completed.
Fencing - Keith frame reserve - replacement bollard fencing	-	-	-	-	-	-	Retain	
Fencing - Leake/Alma reserve - replacement pine-log fencing	21,000	21,000	20,294	-	20,294	706	Retain	Works completed.
Fencing - Birdwood square - replacement chain wire fencing	45,000	45,000	42,310	-	42,310	2,690	Retain	Works completed.
Hyde park - replacement of existing high pressure sodium park lights with LED (stage 2 of 1	50,000	50,000	49,784	-	49,784	216	Retain	Works completed.
PLAYGROUND EQUIPMENT								
Playground Equipment - Forrest park - replace exercise equipment	66,000	66,000	-		-	66,000	Carry forward	Project deferred.
RETICULATION								
Reticulation - Auckland/Hobart st reserve - upgrade irrigation system	50,000	-	1,400		1,400	48,600	Carry forward	Project deferred.
Reticulation - Robertson park reserve - replace irrigation cubicle	15,000	15,000	12,200		12,200	2,800	Retain	Works completed
Reticulation - Brisbane/Wase st reserve - replace irrigation cubicle	7,000	-	9,099		9,099	2,099	Increase in budget	Works completed
STREET FURNITURE								
Bike parking	-	-	-	-				
Bus Shelters - Replace & Upgrade	-	-	-	-				
Bus Shelter Replacement	52,000	35,000	29,179	-	29,179	22,821	Retain	Works completed.
Upgrade lighting at Oxford st/Anzac Rd roundabout	12,000	12,000	220	9,060	12,000	-	No change	Works in progress.
Street Lighting - Kadina, Albert St and Tay Place, North Perth	50,000	50,000	43,172	4,767	50,000	-	No change	Works in progress.
MISCELLANEOUS								
Install Recycling Bins in Public Areas	-	-	-	-				
Laneway Lighting Program (Right of Way)	84,990	84,990	86,654	-	86,654	1,664	Increase in budget	Works completed.
Laneway Lighting Between Fairfield st & Oxford st, leederville. Laneway	13,750	13,750	1,807	-	2,000	11,750	Retain	Works completed.
Laneway Lighting Between Pennant st and Coronation st North Perth	13,750	13,750	13,750	-	13,750	-	Retain	Works completed.
Laneway 3	13,750	13,750	-	-	-	13,750	Retain	Project not going ahead.
Laneway 4	13,750	13,750	7,128	-	7,128	6,622	Retain	Works completed.
FOR INFRASTRUCTURE ASSETS	6,589,378	5,298,029	3,519,019	1,160,318	5,469,017	1,120,361		

CITY OF VINCENT
NOTE 3 - CAPITAL WORKS SCHEDULE 2019/20
BUDGET REVIEW (COVID-19)

Description	31/03/2020		31/03/2020		31/03/2020		Action	Revised budget comments
	Current Budget 2019/20	YTD Budget 2019/20	YTD Actual 2019/20	Commitment (PO) Balance	Revised Budget 2019/20	Budget Variance		
<u>PLANT & EQUIPMENT ASSETS</u>								
LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME								
Light Fleet - Annual Changeover	680,500	680,500	527,505	65,793	630,500	50,000	Retain	Savings identified from deferring the purchase of two vehicles.
MAJOR PLANT REPLACEMENT PROGRAMME								
Single Axle Truck (Flocon)	215,000	215,000	214,557	-	214,557	443	Retain	Truck delivered.
Single Axle Truck (Parks Mowing Operations)	129,000	129,000	128,602	-	128,602	398	Retain	Truck delivered.
Replace Existing Rear Loader (Rubbish Truck)	392,368	392,368	168	400,157	392,368	-	No change	Truck to be delivered in May 2020.
Replace Existing Side Loader (Rubbish Truck)	420,668	420,668	420,333	-	420,333	335	Retain	Truck delivered.
Ride on Mower	35,000	35,000	33,227	-	33,227	1,773	Retain	Mower delivered.
Single Axle Tipper Truck	170,000	170,000	-	138,482	145,000	25,000	Retain	Truck to be delivered in May 2020.
Gang Mower	55,000	55,000	12,000	-	12,000	43,000	Retain	Mower delivered.
Road Sweeper	380,000	380,000	731	-	-	380,000	Carry forward	Carry forward to 2020/21.
Single Axle Truck	80,000	80,000	-	85,332	80,000	-	No change	Delivery due in April 2020.
MISCELLANEOUS								
Water and Energy Efficiency Initiatives	115,000	100,000	109,815	-	115,000	-	No change	Works in progress.
Beaufort Street CCTV Network Upgrade	305,510	305,510	233,241	2,407	305,510	-	No change	Works in progress.
Relocate UMS supply for the CCTV Camera in Oxford street	20,000	20,000	22,313	-	22,313	-	Increase in budget	Works completed.
Parking Sensors Pilot Project	51,410	51,410	-	46,620	51,410	-	No change	Works in progress.
TOTAL EXPENDITURE								
FOR PLANT & EQUIPMENT ASSETS	3,049,456	3,034,456	1,702,492	738,790	2,550,820	498,636		

CITY OF VINCENT
NOTE 3 - CAPITAL WORKS SCHEDULE 2019/20
BUDGET REVIEW (COVID-19)

Description	31/03/2020		31/03/2020		31/03/2020		Action	Revised budget comments	
	Current Budget 2019/20	YTD Budget 2019/20	YTD Actual 2019/20	Commitment (PO) Balance	Revised Budget 2019/20	Budget Variance			
<u>FURNITURE & EQUIPMENT ASSETS</u>									
ADMINISTRATION & CIVIC CENTRE									
INFORMATION TECHNOLOGY									
Replacement of CARs system	28,148	28,148	9,698	-	11,826	16,322	Retain	Project balance identified as a saving.	
Upgrade of IT Firewall	41,029	41,029	1,065	-	1,065	39,964	Retain	Project balance identified as a saving.	
Upgrade IT Network Remote Access Facility	48,119	27,005	-	-	-	48,119	Transfer to OPEX	Transfer of \$48,119 to IT Consultancy budget (OPEX)	
Online Lodgement of Applications	5,000	5,000	-	-	16,163	-	11,163	Increase in budget	Increased due to Civica imposing costs from 2018
Backup Server	35,000	35,000	-	-	-	35,000	Retain	Project balance identified as a saving.	
Renew Switches	35,000	35,000	-	-	-	35,000	Transfer to OPEX	Transfer \$35,000 to IT Consultancy budget (OPEX).	
Wi-Fi Installation	13,975	13,975	19,065	-	19,065	-	5,090	Increase in budget	Overrun due to cost of all 4 CoV sites.
ICT Strategy Implementation	140,000	140,000	5,259	23,921	58,804	81,196	Carry forward	Various projects carried forward.	
Disc for Storage System	9,900	9,900	9,900	-	9,900	-	Retain	Works completed	
MARKETING & COMMUNICATIONS									
Mount Lawley/ Highgate Town Centre Streetscape Upgrades	75,000	75,000	49,922	-	50,000	25,000	Retain	Works completed.	
Public Art Project	200,000	150,000	-	-	-	200,000	Retain	Funds to be utilised for COVID-19 Art relief purposes.	
COV-ID19 Artwork relief project	-	-	-	-	525,600	-	525,600	New project	Funds to be utilised for COVID-19 Art relief purposes.
MISCELLANEOUS									
Purchase of portable water fountain/refill station	7,000	7,000	6,140	-	6,140	860	Retain	Works completed.	
Install colour change LED up-lights for Albert square Ficus tree	12,000	12,000	9,120	-	9,120	2,880	Retain	Works completed.	
Install additional Christmas tree lights in large spotted gum inter. Carr place and Newcastle	10,000	10,000	8,614	-	8,614	1,386	Retain	Works completed.	
Installation of public recycling stations	5,000	-	-	-	-	5,000	Retain	Project balance identified as saving.	
Miscellaneous Assets Renewal	199,106	100,000	120,055	7,601	199,106	-	No change	Works in progress.	
TOTAL EXPENDITURE									
FOR FURNITURE & EQUIPMENT ASSETS	864,277	689,057	238,837	31,522	915,403	-	51,126		
TOTAL CAPITAL EXPENDITURE	13,217,841	10,806,772	6,867,856	2,199,580	11,238,025	1,979,816			

CITY OF VINCENT
BUDGET REVIEW (COVID-19)
ATTACHMENT 4



Reserve Particulars	March review		May review		March review		May review		March review		May review		March review		May review	
	Budget	Current Budget	Proposed Budget	Proposed Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
	Opening	Transfers	Transfers	Interest	Interest	Interest	Transfers	Transfers	Closing	Closing	Closing	Closing	Closing	Closing	Closing	Closing
	Balance	to Reserve	to Reserve	Earned	Earned	Earned	from Reserve	from Reserve	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance
	01/07/2019	30/06/2020	30/06/2020	30/06/2020	30/06/2020	30/06/2020	30/06/2020	30/06/2020	30/06/2020	30/06/2020	30/06/2020	30/06/2020	30/06/2020	30/06/2020	30/06/2020	30/06/2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Sustainability Reserve	4,198,844	250,000	1,450,000	106,956	66,860	(374,349)	(374,349)	(374,349)	4,181,452	5,341,355						
Beatty Park Leisure Centre Reserve	99,278	0	0	2,681	1,926	0	0	0	101,959	101,205						
Cash in Lieu Parking Reserve	1,846,678	30,000	30,000	45,878	32,968	(300,000)	(100,000)	(100,000)	1,622,555	1,809,646						
Hyde Park Lake Reserve	156,142	0	0	4,216	3,030	0	0	0	160,358	159,172						
Land and Building Acquisition Reserve	291,632	(0)	(0)	7,874	5,658	0	0	0	299,506	297,291						
Leederville Oval Reserve	163,981	(0)	57,261	2,672	1,920	(130,000)	(130,000)	(130,000)	36,653	93,162						
Loftus Community Centre Reserve	31,475	0	4,748	850	611	0	0	0	32,325	36,834						
Loftus Recreation Centre Reserve	117,941	58,116	51,864	3,184	2,288	0	0	0	179,241	172,093						
Office Building Reserve - 246 Vincent Street	445,105	0	0	9,318	7,196	(28,181)	(28,181)	(28,181)	426,242	424,120						
Parking Facility Reserve	103,535	(0)	(0)	2,795	2,009	0	0	0	106,330	105,543						
Percentage For Public Art Reserve	200,000	320,200	320,200	5,400	7,380	(200,000)	(525,600)	(525,600)	325,600	1,980						
Plant and Equipment Reserve	188,701	0	0	3,565	3,562	(170,000)	(170,000)	(170,000)	22,266	22,263						
State Gymnastics Centre Reserve	102,652	8,411	5,561	2,772	1,992	0	0	0	113,835	110,205						
Strategic Waste Management Reserve	21,962	970,000	970,000	10,718	4,202	0	0	0	1,002,680	996,164						
Tamala Park Land Sales Reserve	4,258,875	250,000	250,000	58,054	50,218	(4,217,436)	(4,217,436)	(4,217,436)	349,493	341,657						
Underground Power Reserve	205,930	(0)	(0)	5,560	3,996	0	0	0	211,490	209,925						
Waste Management Plant and Equipment Reserve	215,632	(0)	(0)	5,822	4,184	0	0	0	221,454	219,816						
	12,648,362	1,886,727	3,139,635	278,315	200,000	(5,419,966)	(5,545,566)	(5,545,566)	9,393,438	10,442,431						

4.2	COVID-19 SCENARIO FOR ANNUAL BUDGET AND LONG TERM FINANCIAL PLAN
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TRIM Ref: D20/68440
Author: John Paton, Executive Manager - Office of the CEO
Authoriser: David MacLennan, Chief Executive Officer
Attachments: Nil

BACKGROUND:

A range of presentations have been provided on the review of the Long Term Financial Plan (LTFP) (24/9/2019, 11/11/2019, 28/01/2020, 18/02/2020), with the most recent being on 3 March 2020, where a draft of the LTFP was presented.

The key focus in the review of the LTFP was continuing to provide the existing range of services, whilst prioritising asset renewal over the life of the LTFP to address the City's declining asset condition.

The LTFP development was based on a range of assumptions and strategies considered reasonable at the time of compiling and it was confirmed that the LTFP benefited from ongoing improvements in budget processes and rating strategies, generally enhancing confidence in forecasts and financial capacity. However it was being prepared within a climate of subdued growth, which has slowed from previous levels in the order of 1.8% annually.

That version of the LTFP resulted in a deficit in Year 2 of \$0.32m which increased to \$4.05m in Year 10 and highlighted that a funding strategy would be required to deal with the deficit. One option being presented at the time was the discontinuation of the waste service to commercial properties.

The 2019/20 Adopted Budget was used as the base of the 10-year modelling, with 2020/21 being year 1 of the LTFP. Key parameters built into the modelling for year 1 were:

Growth in the Rates base	1.6%	(dropping to 1% thereafter)
Rate in the \$ Increase	4.6%	(3.5% in year 2 & 4, 2.5% in others)
Fees and Charges	0.6%	
Cost index	2%	(where applied)
Employee Costs	2.75%	

On 16 March 2020 the WA Minister for Health declared a public health state of emergency with effect from 12am on 17 March 2020. Social distancing restrictions were progressively enhanced and on 23 March 2020 Beatty Park Leisure Centre and the Library were closed.

Worst case scenario forecasts calculated the City's revenue could decline as a direct consequence of COVID-19 in the order of \$4.9m by the end of the financial year. The current detailed budget review is forecasting that down closer to \$4m, requiring at least an equal reduction in expenditure over the next 3 months.

Due to the broad community impact and uncertain future, a range of supporting strategies have been promoted, including a zero rate increase, freeze of fees and charges and a Mandatory Code of Conduct for commercial and retail leases. This is a dramatically changed economic environment in which to prepare the budget and update the City's Long Term Financial Plan.

DETAILS:

Forecasting the impact to the end of the current financial year is relatively simple as there are two comparatively firm dates, the sharp decline at the commencement mid-March, through to 30 June 2020. However, the challenge in preparing the budget and LTFP is forecasting the impact of the social distancing restrictions beyond 30 June:

- How long will the restrictions be in place?
- How will they be lifted or eased?
- How long will the recovery take?

The Prime Minister has consistently stated that we should prepare for these restrictions to be in place for at least six months, however more recent commentary at a State level is that earlier easing could occur in Western Australia, whilst maintaining controls over our interstate borders. It is probably too early to plan around that eventuality, but we will need to monitor this situation and be prepared to update our budget assumptions as we progress through the budget process.

A normal budget process involves calculating the annual cost of service provision, including capital works priorities, offset by anticipated operating and capital revenue, then factoring in any opening position and reserve transfers which then identifies the amount required to be generated from rates. Due to the significant impact on the City's revenue streams caused by the COVID-19 pandemic, including proposed restriction on rate increases, that process is likely to be reversed as rate revenue is fixed, so we will need to bring our expenditure down to align with our forecast revenue.

Due to the need to compile an additional budget review for 2019/20 to recognise the COVID-19 impact on our operations, the budget development process for 2020/21 has been delayed. But we are still aiming for a June budget adoption by Council at this stage. In the interim, to understand in broad terms the potential financial implications for 2020/21, the LTFP revenue has been remodelled based on a nominated scenario.

The scenario is based on an easing of restrictions commencing in June 2020, with a progressive recovery. Social distancing restrictions will still limit gathering sizes, impacting on activity levels and consequently directly or indirectly impacting some of the City's income streams. Specifically, the following adjustments have been made to the LTFP:

- Rates growth down from 1.6% to 1.2%
- 0% increase in rate-in-\$ (year 1)
- 0% increase in fees and charges (year 1)
- Parking Infringements reduced by \$900,000 in year 1 with 80% of that recovered in year 2
- Parking Ticket Machines reduced by \$1.6m to allow for a gradual recovery – 60% of that recovered in year 2
- Debt recovery reduced to \$0 in year 1
- FOGO moved to year 2 (including grant funds from State Government)
- Leases adjusted in year 1 but may need to be adjusted as we develop our strategy with Category 3. No change for Category 4 (Government) leases.

Beatty Park is the most significant factor and will require further work, however as an indication, the following allowance has been made:

- Memberships at 50% next year, then 75% in year 2 with 100% in year 3
- Pool at 60% in year 1 then 100%
- Swim school 10% (indoor pool renewal works could be undertaken in year 1) then 75% in year 2, with 100% in year 3
- Retail at 50% then 85% in year 2 and 100% in year 3

The revised revenue for Beatty Park in year 1 is \$2.9m, down from the adopted budget of \$7.8m. Year 2 is \$5.7 and Year 3 \$7.0, with full recovery the following year.

Based only on the above adjustments, an \$8.3m shortfall is anticipated, which will require a corresponding saving through a reduction to operating and capital expenditure. Apart from FOGO, there have not been any changes to expenditure as yet, including Beatty Park.

DISCUSSION POINTS:

The Covid-19 situation is changing daily and at this stage it is unclear what the recovery will look like, so it is a matter of agreeing on the assumptions that we will base our budget on, recognising that adjustments may be made leading up to June as the situation evolves.

Whilst the recovery is essentially outside the City's control, it would be useful to understand whether there may be strategies proposed in areas within our control, which may impact on our own source revenue, such as parking pricing and enforcement strategies, rate setting and other economic development strategies.

5 GENERAL BUSINESS

6 NEXT MEETING

7 CLOSURE