

7.1 FINANCIAL STATEMENTS AS AT 30 APRIL 2024

Attachments: 1. Financial Statements as at 30 April 2024

RECOMMENDATION:

That Council RECEIVES the Financial Statements for the month ended 30 April 2024 as shown in Attachment 1.

PURPOSE OF REPORT:

To present the statement of financial activity for the period ended 30 April 2024.

DELEGATION:

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

BACKGROUND:

Regulation 34 (1) of the *Local Government (Financial Management) Regulations 1996* requires a local government to prepare each month a statement of financial activity including the sources and applications of funds, as compared to the budget.

DETAILS:

The following documents, included as **Attachment 1**, comprise the statement of financial activity for the period ending **30 April 2024**:

Note	Description	Page
1.	Statement of Financial Activity by Nature or Type Report	1
2.	Net Current Funding Position	2
3.	Statement of Financial Position	3
4.	Summary of Income and Expenditure by Service Areas	4-6
5.	Capital Expenditure including Funding graph and Capital Works Schedule	7-14
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8.	Beatty Park Leisure Centre Financial Position	17-18

Explanation of Material Variances

The materiality thresholds used for reporting variances are 10% and \$20,000, respectively. This means that variances will be analysed and separately reported when they are more than 10% (+/-) of the year-to-date budget and where that variance exceeds \$20,000 (+/-). This threshold was adopted by Council as part of the budget adoption for 2023/2024 and is used in the preparation of the statements of financial activity when highlighting material variance in accordance with *Financial Management Regulation 34(1) (d)*.

In accordance with the above, all material variances as at 30 April 2024 have been detailed in the variance comments report in **Attachment 1**.

Comments on the Statement of Financial Activity by Nature or Type (as at Attachment 1).

Revenue by Nature or Type (on page 1) is tracking higher than the YTD budgeted revenue by \$278,946 (0.4%). The following items materially contributed to this position:

- A favourable variance in Interest earnings of \$459,794 mostly due to higher-than-expected interest rates and higher cash balances.
- A favourable variance of \$432,218 in Fees and Charges mostly due to:
 - \$151,020 favourable car parking revenue,
 - \$94,398 favourable statutory planning services mostly due to development application fees,
 - \$81,810 favourable Beatty Park admission, enrolment fee, membership, and merchandise income.
- An unfavourable variance in Profit on Disposal of Assets of \$566,391 due to the timing of vehicle and truck disposals.
- An unfavourable variance in Operating grants, subsidies, and contributions of \$70,664 due to a timing variance.

Expenditure by Nature or Type (on page 1) is favourable, attributed by an under-spend of \$1,644,193 (2.8%). The following items materially contributed to this position:

- \$1,856,068 favourable Materials and Contracts mainly due to timing variances.
- \$397,419 favourable Employee related costs mostly due to timing variances.
- \$170,594 favourable Utility charges due to timing variances.
- \$429,875 unfavourable depreciation expense due to timing variances.
- \$164,378 unfavourable loss on disposal of assets due to timing variances.

Surplus Position – Year End 2022/23

The surplus position brought forward to 2023/24 is \$9,050,809 as per the audited financial statement for financial year ended 30 June 2023.

Content of Statement of Financial Activity

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

1. Statement of Financial Activity by Nature or Type Report (Note 1 Page 1)
This statement of financial activity shows revenue and expenditure classified by Nature or Type.
2. Net Current Funding Position (Note 2 Page 2)
'Net current assets' is the difference between the current assets and current liabilities, less committed and restricted assets.
3. Statement of Financial Position (Note 3 Page 3)
This statement of financial position shows the new current position and the total equity of the City.
4. Summary of Income and Expenditure by Service Areas (Note 4 Page 4-6)
This statement shows a summary of operating revenue and expenditure by service unit including variance commentary.
5. Capital Expenditure and Funding Summary (Note 5 Page 7-14)
The full capital works program is listed in detail in Note 4 in **Attachment 1**. The attachment includes a summary of the year-to-date expenditure of each asset category and the funding source associated to the delivery of capital works.
5. Cash Backed Reserves (Note 6 Page 15)
The cash backed reserves schedule provides a detailed summary of the movements in the reserve portfolio, including transfers to and from the reserve. The balance as at 30 April 2024 is \$20,435,500.

6. Receivables: Rating Information (Note 7 Page 16)

The notices for rates and charges levied for 2023/24 were issued on 26 July 2024. *The Local Government Act 1995* provides for ratepayers to pay rates by four instalments. The due dates for each instalment are:

	Due Date
First Instalment	1 September 2024
Second Instalment	3 January 2024
Third Instalment	5 January 2024
Fourth Instalment	8 March 2024

The outstanding rates debtors balance at 30 April 2024 was \$2,457,640, excluding deferred rates of \$141,838. The outstanding rates percentage at 30 April 2024 was 4.49% compared to 3.64% for the same period last year.

7. Receivables: Other Debtors (Note 7 Page 16)

Total trade and other receivables at 30 April 2024 were \$4,035,798. 2.9% of the outstanding trade and other receivables is over 90 days aging. Below is a summary of the significant items with an outstanding balance over 90 days:

- \$857,033 relates to unpaid infringements (plus costs) over 90 days. Infringements that remain unpaid for more than two months are referred to the Fines Enforcement Registry (FER), which then collects the outstanding balance on behalf of the City for a fee.
- \$185,034 relates to cash-in-lieu of car parking debtors. In accordance with the *City's Policy 7.7.1 Non-residential parking*, Administration has entered into special payment arrangements with long outstanding cash in lieu parking debtors to enable them to pay their debt over a fixed term of five years.

8. Beatty Park Leisure Centre – Financial Position report (Note 8 Page 17-18)

As at 30 April 2024, the Centre's operating surplus position was \$1,176,875 (excluding depreciation) compared to the prior YTD surplus amount of \$1,086,391. The surplus is predominantly driven by Health and Fitness memberships, swim school and retail shop income.

CONSULTATION/ADVERTISING:

Not applicable.

LEGAL/POLICY:

Section 6.4 of the Local Government Act 1995 requires a local government to prepare an annual financial report for the preceding year and other financial reports as prescribed.

Regulation 34 (1) of the Local Government (Financial Management) Regulations 1996 requires the local government to prepare a statement of financial activity each month, reporting on the source and application of funds as set out in the adopted annual budget.

A statement of financial activity and any accompanying documents are to be presented at an Ordinary Meeting of the Council within two months after the end of the month to which the statement relates. *Section 6.8 of the Local Government Act 1995* specifies that a local government is not to incur expenditure from its Municipal Fund for an additional purpose except where the expenditure is authorised in advance by an absolute majority decision of Council.

RISK MANAGEMENT IMPLICATIONS:

Low: Provision of monthly financial reports to Council fulfils relevant statutory requirements and is consistent with good financial governance.

STRATEGIC IMPLICATIONS:

Reporting on the City's financial position is aligned with the City's *Strategic Community Plan 2022-2032*:

Innovative and Accountable

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

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

Our community is satisfied with the service we provide.

We are open and accountable to an engaged community.

SUSTAINABILITY IMPLICATIONS:

Expenditure within this report facilitates various projects, programs, services and initiatives that contribute to protecting/enhancing the City's built and natural environment and to improving resource efficiency.

PUBLIC HEALTH IMPLICATIONS:

Expenditure within this report facilitates various projects, programs and services that contribute to the priority health outcomes within the City's *Public Health Plan 2020-2025*.

FINANCIAL/BUDGET IMPLICATIONS:

As contained in this report.

CITY OF VINCENT
NOTE 1 - STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE
FOR THE PERIOD ENDED 30 APRIL 2024



CITY OF VINCENT

	Note	Revised Budget 2023/24 \$	YTD Budget 30/04/2024 \$	YTD Actual 30/04/2024 \$	YTD Variance \$	YTD Variance %
Opening Funding Surplus(Deficit)		9,050,809	9,050,809	9,050,809	0	0.0%
Revenue from operating activities						
Rates		42,322,811	42,292,811	42,295,610	2,799	0.0%
Operating Grants, Subsidies and Contributions		979,697	188,276	117,612	(70,664)	-37.5%
Fees and Charges		22,913,886	20,095,831	20,528,049	432,218	2.2%
Interest Earnings		2,063,000	1,929,500	2,389,294	459,794	23.8%
Other Revenue		1,372,467	1,186,028	1,207,218	21,190	1.8%
Profit on Disposal of Assets		3,328,765	704,109	137,718	(566,391)	-80.4%
		72,980,626	66,396,555	66,675,501	278,946	0.4%
Expenditure from operating activities						
Employee Costs		(31,460,779)	(25,442,088)	(25,044,669)	397,419	-1.6%
Materials and Contracts		(24,263,236)	(19,773,291)	(17,917,223)	1,856,068	-9.4%
Utility Charges		(1,911,455)	(1,592,446)	(1,421,852)	170,594	-10.7%
Depreciation on Non-Current Assets		(13,175,331)	(10,740,532)	(11,170,407)	(429,875)	4.0%
Interest Expenses		(474,749)	(394,579)	(406,046)	(11,467)	2.9%
Insurance Expenses		(705,104)	(620,618)	(670,160)	(49,542)	8.0%
Other Expenditure		(820,284)	(719,203)	(843,829)	(124,626)	17.3%
Loss on Disposal of Assets		(47,335)	(47,335)	(211,713)	(164,378)	347.3%
		(72,858,273)	(59,330,092)	(57,685,899)	1,644,193	-2.8%
Operating activities excluded from budget						
Add Deferred Rates Adjustment		0	0	(26,445)	(26,445)	0.0%
Add Back Depreciation		13,175,331	10,740,532	11,170,407	429,875	4.0%
Adjust (Profit)Loss on Asset Disposal		(3,281,430)	(656,774)	73,995	730,769	-111.3%
		9,893,901	10,083,758	11,217,957	1,134,199	11.2%
Amount attributable to operating activities		10,016,254	17,150,221	20,207,559	3,057,338	17.8%
Investing Activities						
Non-operating Grants, Subsidies and Contributions		4,098,044	3,531,130	1,598,183	(1,932,947)	-54.7%
Purchase Property, Plant and Equipment	5	(9,862,282)	(7,968,649)	(5,007,069)	2,961,580	-37.2%
Purchase Infrastructure Assets	5	(9,574,919)	(8,020,785)	(4,271,327)	3,749,458	-46.7%
Proceeds from Joint Venture Operations		2,500,000	1,250,000	1,250,000	0	0.0%
Proceeds from Disposal of Assets		1,837,538	1,713,000	948,852	(764,148)	-44.6%
Amount attributable to investing activities		(11,001,619)	(9,495,304)	(5,481,361)	4,013,943	-42.3%
Financing Activities						
Principal elements of finance lease payments		(95,000)	(72,000)	(92,459)	(20,459)	28.4%
Repayment of Loans		(2,949,850)	(2,789,542)	(2,750,522)	39,020	-1.4%
Transfer to Reserves	6	(10,078,654)	(5,531,624)	(6,785,893)	(1,254,269)	22.7%
Transfer from Reserves	6	5,711,943	4,678,172	3,544,037	(1,134,135)	-24.2%
Amount attributable to financing activities		(7,411,561)	(3,714,994)	(6,084,837)	(2,369,843)	63.8%
Closing Funding Surplus(Deficit)		653,883	12,990,732	17,692,170	4,701,438	36.2%



CITY OF VINCENT

**CITY OF VINCENT
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
NOTE 2 - NET CURRENT FUNDING POSITION
FOR THE PERIOD ENDED 30 APRIL 2024**

	Note	YTD Actual	PY Actual
		30/04/2024	30/04/2023
		\$	\$
Current Assets			
Cash Unrestricted		19,679,437	24,546,274
Cash Restricted		20,435,500	15,146,715
Receivables - Rates	7	2,457,640	1,899,671
Receivables - Other	7	5,876,460	3,686,232
Inventories		1,393,922	1,457,865
		<u>49,842,959</u>	<u>46,725,757</u>
Less: Current Liabilities			
Payables		(8,569,121)	(8,232,127)
Provisions - employee		(5,316,885)	(5,311,743)
		<u>(13,886,006)</u>	<u>(13,543,870)</u>
Unadjusted Net Current Assets		35,956,953	33,181,887
Adjustments and exclusions permitted by FM Reg 32			
Less: Reserves - restricted cash	6	(20,435,500)	(15,146,715)
Less: Land held for sale		(1,143,517)	(1,251,293)
Add: Current portion of long term borrowings		1,492,072	1,501,209
Add: Infringement Debtors transferred to non current asset		1,625,260	1,293,417
Add: Current portion of long term finance lease liabilities		196,910	0
		<u>(18,264,775)</u>	<u>(13,603,382)</u>
Adjusted Net Current Assets		<u>17,692,178</u>	<u>19,578,505</u>



CITY OF VINCENT

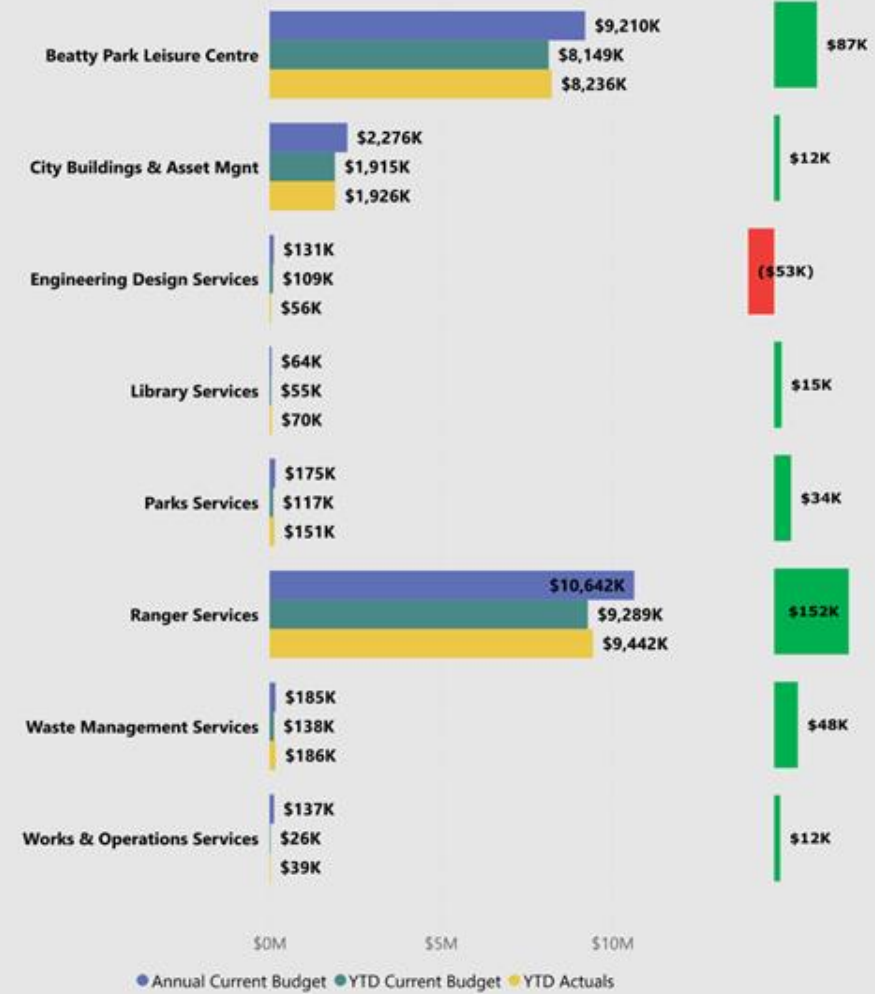
**CITY OF VINCENT
NOTE 3 - STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 APRIL 2024**

	Note	YTD Actual	PY Actual
		30/04/2024	30/06/2023
		\$	\$
Current Assets			
Cash Unrestricted		19,679,437	15,276,625
Cash Restricted		20,435,500	17,193,643
Receivables - Rates	7	2,457,640	752,833
Receivables - Other	7	5,876,460	4,873,482
Inventories		1,393,922	1,331,138
Total Current Assets		49,842,959	39,427,722
Non-Current Assets			
Receivables - Rates		157,828	536,755
Receivables - Other		1,363,614	2,324,614
Inventories		41,986	41,986
Investment in associate		13,712,893	14,962,895
Property, plant and equipment		250,289,755	251,184,398
Infrastructure		147,038,969	147,996,166
Right of use assets		699,131	0
Intangible assets		21,320	127,197
Total Non-Current Assets		413,325,496	417,174,011
Total Assets		463,168,455	456,601,733
Current Liabilities			
Payables		(8,569,121)	(10,176,245)
Provisions - employee		(5,316,885)	(5,525,851)
Total Current Liabilities		(13,886,006)	(15,702,095)
Non-Current Liabilities			
Borrowings		(9,344,547)	(11,475,705)
Employee related provisions		(466,426)	(538,130)
Total Non-Current Liabilities		(9,810,973)	(12,013,835)
Total Liabilities		(23,696,979)	(27,715,930)
Net Assets		439,471,476	428,885,803
Equity			
Retained Surplus		(118,277,771)	(110,933,953)
Reserve Accounts		(20,435,500)	(17,193,645)
Revaluation Surplus		(300,758,205)	(300,758,205)
Total Equity		(439,471,476)	(428,885,803)

CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
INFRASTRUCTURE AND ENVIRONMENT DIRECTORATE
 AS AT 30 APRIL 2024



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



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

Beatty Park Leisure Centre
 \$87k favourable income mostly due to higher admission \$75k and enrolment fees income \$32k. \$247k unfavourable expenditure mostly due to timing variances in employee costs \$157k and depreciation \$85k.

City Buildings & Asset Management
 \$302k unfavourable expenditure mostly due to timing variances in depreciation.

Engineering Design Services
 \$53k unfavourable income due to a timing variance in advertising fee income \$29k and grants and subsidies \$27k.

I&E Directorate
 \$59k favourable expenditure mainly due to timing variances in professional services fees \$39k and employee costs \$19k.

Library Services
 \$15k favourable income mostly due to timing variance in fees and charges. \$28k favourable expenditure mostly due to a timing variance in office expenses \$13k and employee costs \$12k.

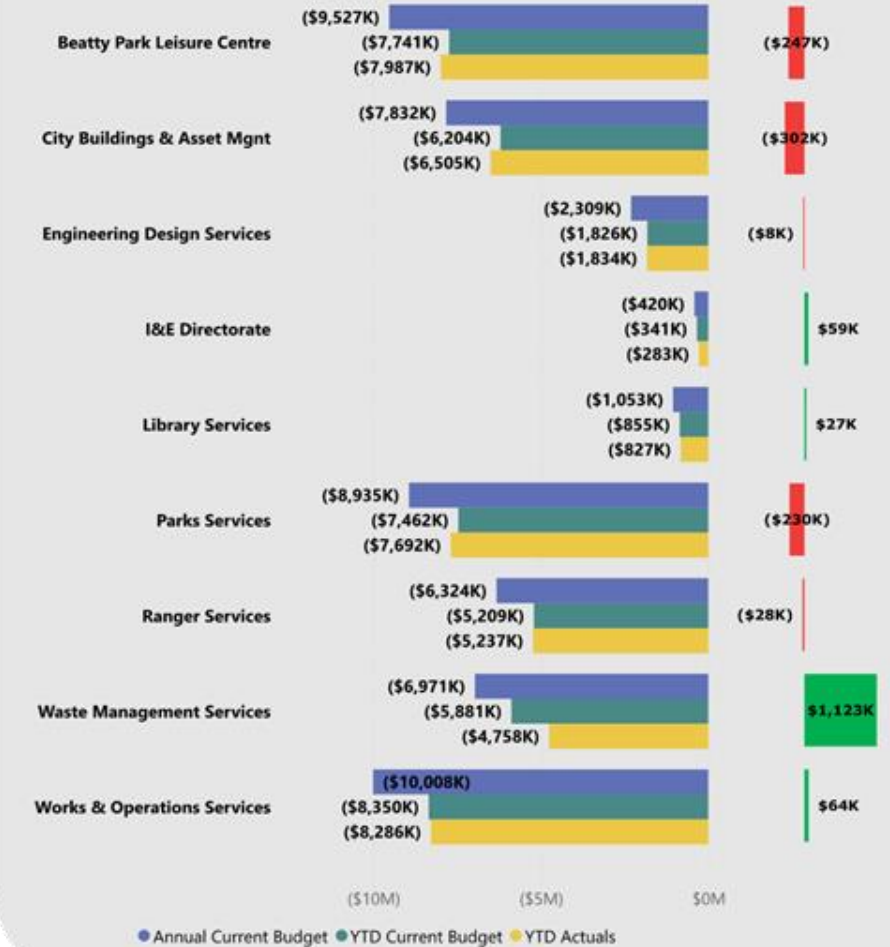
Parks Services
 \$34k favourable income mostly due hire fees. \$230k unfavourable expenditure mostly due to a timing variance in materials and contracts \$136k and employee costs \$116k. This is partially offset by utilities \$15k.

Ranger Services
 \$152k favourable income mostly due to higher car park revenue. \$28k unfavourable expenditure due to \$71k depreciation for EMV kits lease extension resulting in capitalisation and depreciation. This is partially offset by favourable expenditure in equipment maintenance \$48k.

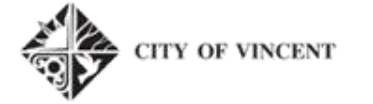
Waste Management Services
 \$48k favourable income mostly due to timing variances in waste service charges \$25k and micro business waste and recycling revenue \$23k. \$1,123k favourable expenditure mostly due to timing variances in waste disposal and operations \$1,047k, employee costs \$39k, interest expenses \$25k and depreciation \$11k.

Works and Operations Services
 \$64k favourable expenditure mostly due to timing variances in maintenance and cleaning costs.

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



CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
COMMUNITY & BUSINESS SERVICES DIRECTORATE
OFFICE OF THE CEO
 AS AT 30 APRIL 2024



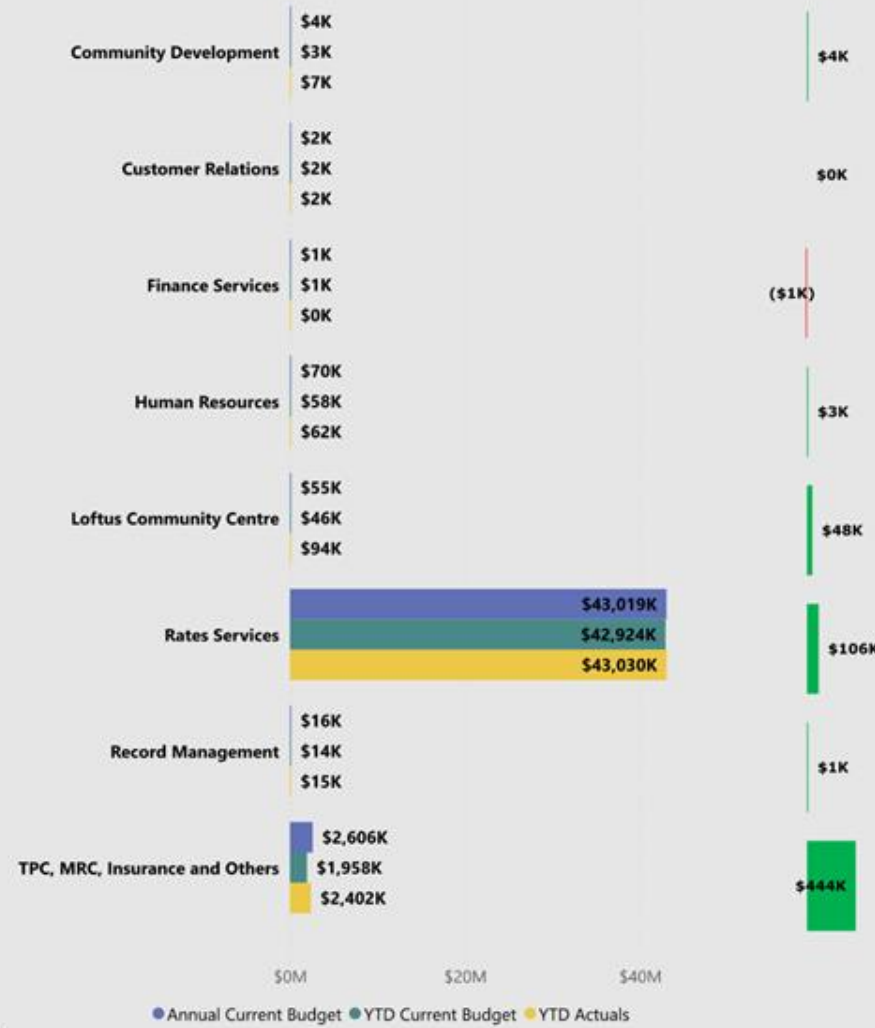
INCOME BUDGET VS ACTUAL



EXPENDITURE BUDGET VS ACTUAL



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



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

Community Development
 \$36k unfavourable expenditure mainly due to timing variance in employee costs.

CBS Directorate
 \$237k favourable expenditure mainly due to lower employee costs for vacant positions during the year.

Customer Relations
 \$31k favourable expenditure mostly due to timing variances in employee costs.

Finance Services
 \$254k favourable expenditure due to timing variance in debt written off expenditure \$134k, employee costs \$96k, office expenses \$13k and professional services \$10k.

Human Resources
 \$310k favourable expenditure due to timing variance employee costs \$275k and professional services fees \$32k.

Information Communication and Technology
 \$578k unfavourable expenditure mostly due to timing variances in software license fees \$378k and professional services fees \$262k, partially offset by favourable employee costs \$49k.

Loftus Community Centre
 \$48k favourable income due to timing variance of hire fees income.

Marketing and Communications
 \$86k favourable expenditure mostly due to timing variances in employee costs.

Rates Services
 \$106k favourable income mainly due to higher interest earnings \$76k and fees and charges \$32k.

Record management
 \$23k unfavourable expenditure mainly due to timing variance in materials and contracts.

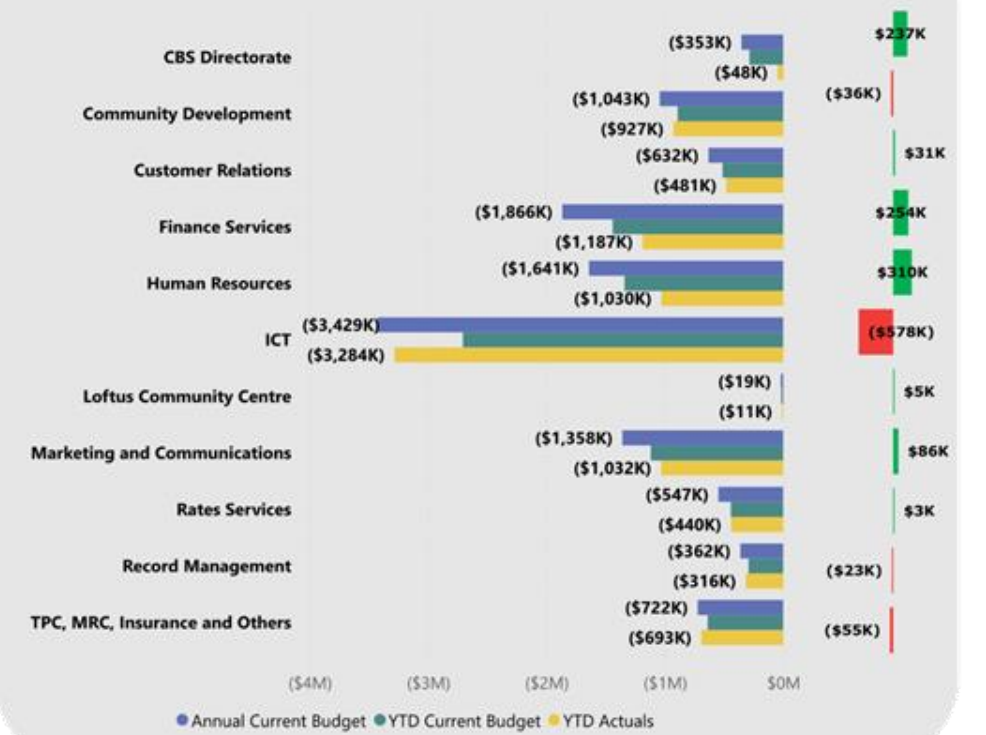
TPC, MRC, Insurance and other
 \$444k favourable income due to higher interest earnings.
 \$55k unfavourable expenditure mainly due to timing variance in insurance expenses.

Chief Executive Officer
 \$77k favourable expenditure mostly due to timing variance in operating initiatives \$58k and employee costs \$14k.

Members of Council
 \$45k favourable expenditure mostly due to timing variances in member costs \$21k and training costs \$17k.

COMMUNITY AND BUSINESS SERVICES DIRECTORATE

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



OFFICE OF THE CEO

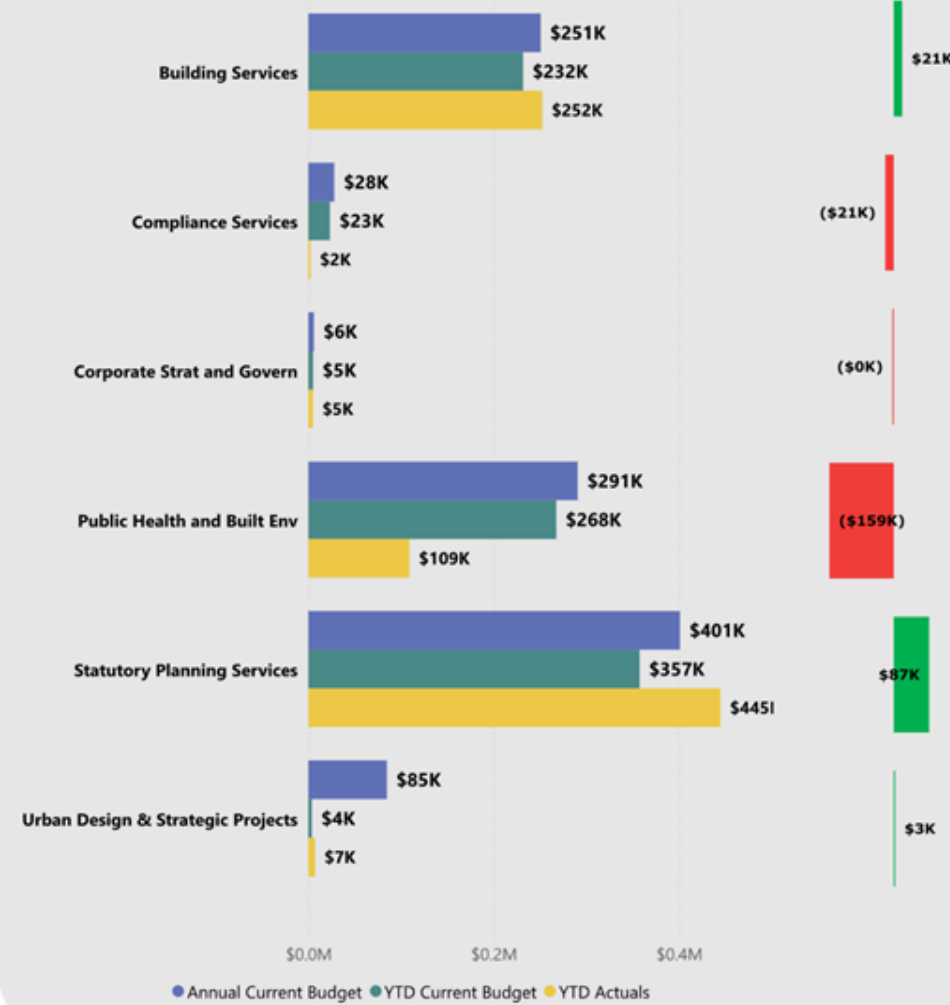
EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



CITY OF VINCENT
NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE
STRATEGY AND DEVELOPMENT DIRECTORATE
 AS AT 30 APRIL 2024



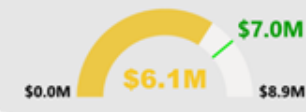
INCOME BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals



INCOME BUDGET VS ACTUAL



EXPENDITURE BUDGET VS ACTUAL



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

Building Services
 \$21k favourable income due to fees and charges - building licenses \$15k and swimming pool inspection fees \$6k.
 \$122k favourable expenditure mostly due to a timing variance in employee costs.

Compliance Services
 \$21k unfavourable expenditure due to timing variance in Infringements fines & penalties.
 \$49k unfavourable expenditure mostly due to timing variance in employee costs.

Corporate Strategy and Governance
 \$59k favourable expenditure mostly due to a timing variance in professional services fees \$44k and employee costs \$9k.

S&D Directorate
 \$30k favourable expenditure due to timing variance in employee costs.

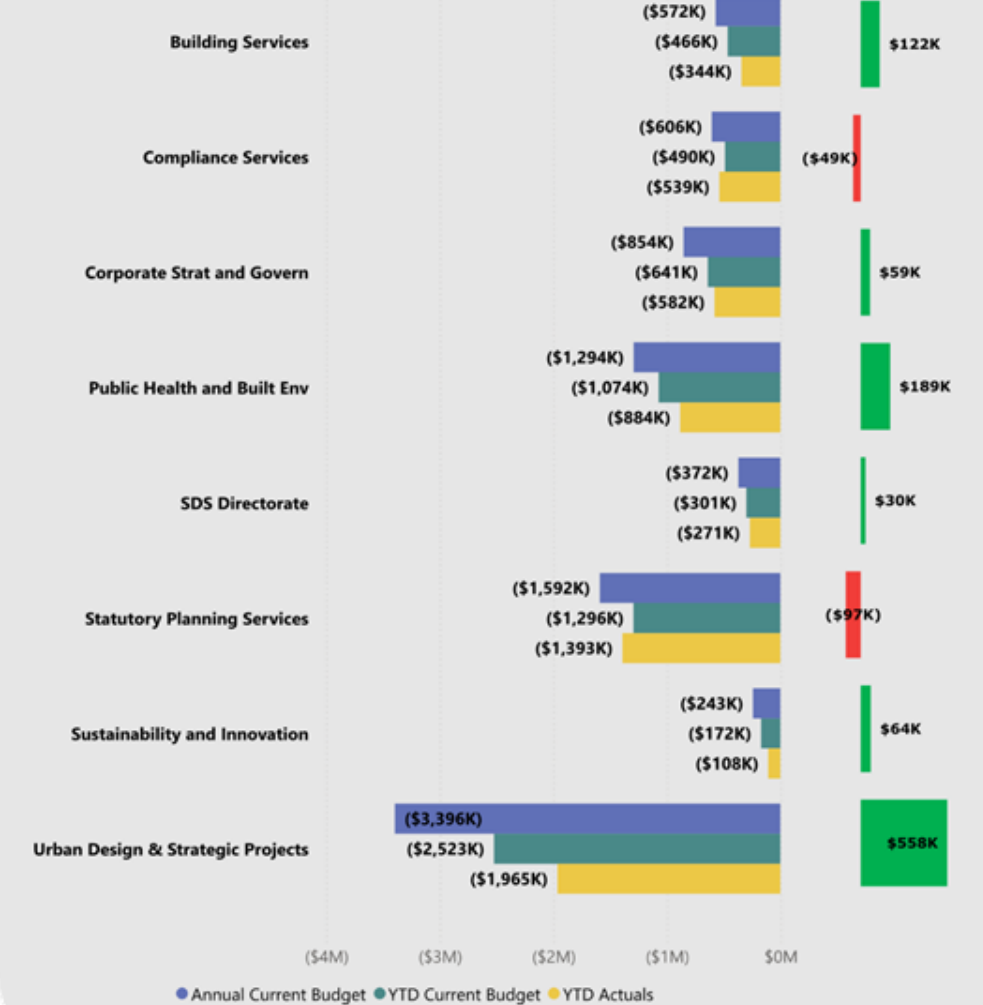
Public Health and Built Environment
 \$159k unfavourable income mostly due to timing variances in fees and charges, specifically food premises licenses \$124k and state grants and subsidies \$43k.
 \$189k favourable expenditure due to timing variance in employee costs \$100k and materials and contracts \$84k.

Statutory Planning Services
 \$87k favourable income mostly due to higher income received from development application fees \$74k and development application panel fees \$16k.
 \$97k unfavourable expenditure mainly due to higher employee costs.

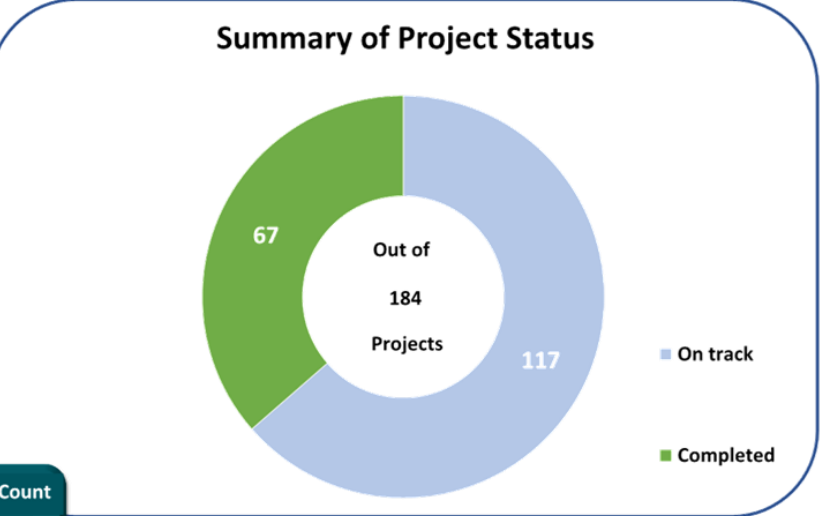
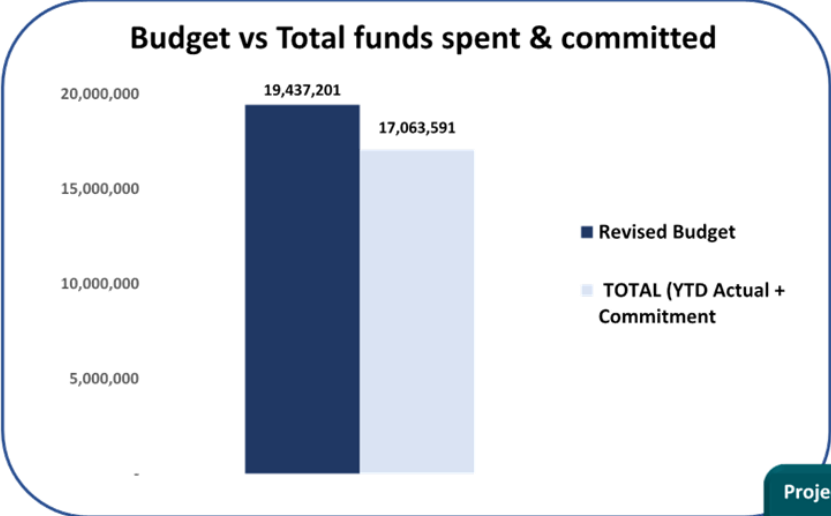
Sustainability and Innovation
 \$64k favourable expenditure mostly due to timing variance for employee costs.

Urban Design & Strategic Projects
 \$558k favourable expenditure mostly due to timing variances for operating projects \$301k and various programmes and events \$230k.

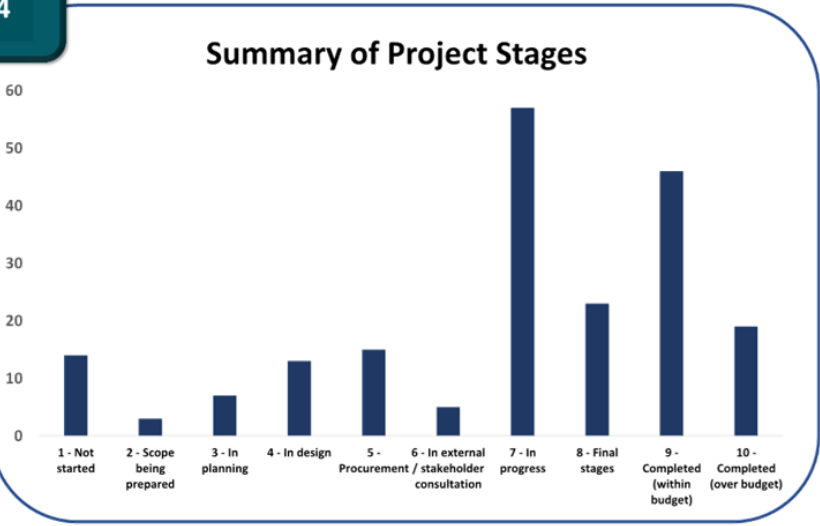
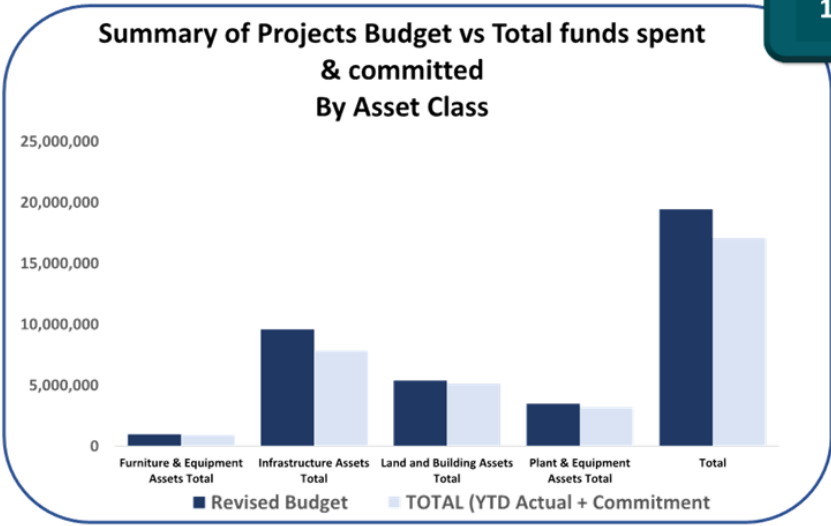
EXPENDITURE BY SERVICE LINE: Annual and YTD Budget vs YTD Actuals

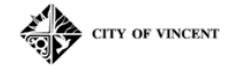


Note 5 - City Of Vincent - Capex Report As At 30 April 2024



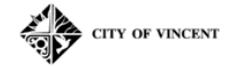
Project Count
184





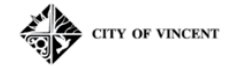
CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2023/24
AS AT 30 APRIL 2024

WO Name	Budget 2024FY (MYBR)	YTD Budget	YTD Actual	YTD Variance	Commitment	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
Land and Building Assets									
Air Conditioning & HVAC Renewal									
Air Con & HVAC Renew - Library & Local History Centre	12,301	12,301	6,220	6,081	-	6,220	Completed	9 - Completed (within budget)	
Air Con & HVAC Renew - Miscellaneous	50,000	40,000	8,430	31,570	26,120	34,550	On track	7 - In progress	Split system replacement program as per AMS report
Air Conditioning & HVAC Renewal - Admin	50,000	50,000	-	50,000	16,440	16,440	On track	3 - In planning	Design and specification finalised May
Air Conditioning & HVAC Renewal Total									
Public Toilet Renewal Program									
Public Toilet Renewal - General Provision	25,000	25,000	16,498	8,502	-	16,498	Completed	9 - Completed (within budget)	
Public Toilet Renewal Program Total									
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand									
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand	22,629	-	-	-	-	-	Completed	9 - Completed (within budget)	Retention to be paid this FY
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand Total									
BPLC - Construction of Indoor Changerooms									
BPLC – Construct & Fit Out Indoor Pool Changerooms	722,394	650,000	260,721	389,279	458,352	719,072	On track	7 - In progress	Demolition is being finalised.
BPLC - Construction of Indoor Changerooms Total									
North Perth Bowling Club Toilet & changeroom refurbishment									
North Perth Bowling Club	153,693	153,693	154,093	(400)	400	154,493	Completed	10 - Completed (over budget)	
North Perth Bowling Club Toilet & changeroom refurbishment Total									
Litis Stadium changeroom redevelopment									
Infrastructure Works - Litis Stadium	1,500,000	1,160,799	462,667	698,132	1,043,144	1,505,811	On track	7 - In progress	Pre lay of services are complete. Concrete footings and pad to be installed in early April.
Floreat Athena Clubroom Refurbishment - Litis Stadium	224,800	-	179,065	(179,065)	-	179,065	On track	7 - In progress	Procurement for toilet closing mid May.
Litis Stadium changeroom redevelopment Total									
Beatty Park Leisure Centre - Facilities Infrastructure Renewal									
BPLC - Pool Tiling Works	820,000	620,000	810,936	(190,936)	29,409	840,345	Completed	9 - Completed (within budget)	Final invoices to be submitted and paid.
Plant room remedial works	114,733	100,000	92,768	7,232	2,736	95,504	Completed	9 - Completed (within budget)	Upper plant switchboard renewal underway
BPLC - Facilities Infrastructure Renewal	380,236	350,000	187,753	182,248	152,891	340,644	On track	7 - In progress	50m pool tiered seating tiling
Beatty Park Leisure Centre - Facilities Infrastructure Renewal Total									
Miscellaneous Asset Renewal (City Buildings)									
Misc Asset Renewal - City buildings	70,000	40,000	63,756	(23,756)	142	63,899	On track	8 - Final stages	Reactive building renewal works
North Perth Town Hall - Kitchen and Toilet Renewal - Lesser Hall	59,787	59,787	59,787	(0)	-	59,787	Completed	9 - Completed (within budget)	
North Perth Town Hall - Kitchen and Toilet Renewal - Main Hall	139,000	139,000	127,720	11,280	10,442	138,162	Completed	9 - Completed (within budget)	
Hyde Park West - Public Toilet Renewal	6,598	6,598	6,597	1	-	6,597	Completed	9 - Completed (within budget)	
Menzies Park Pavilion & Ablutions	6,390	6,390	6,390	0	4,950	11,340	Completed	9 - Completed (within budget)	
Miscellaneous Asset Renewal (City Buildings) Total									
Solar Photovoltaic System Installation									
Solar Installation - DLGSC Building	98,688	98,688	95,680	3,008	-	95,680	Completed	9 - Completed (within budget)	
Solar Photovoltaic System Installation Total									
Water and Energy Efficiency Initiatives									
Water and Energy Efficiency Initiatives	75,000	50,000	32,904	17,096	19,217	52,121	On track	7 - In progress	Fixtures & Fittings replacements with WELS standards. BPLC lighting renewal to LED
Water and Energy Efficiency Initiatives Total									
Land and Building Asset Renewal Projects									
Admin Building - Additional Meeting Spaces	53,356	53,356	21,640	31,716	6,491	28,131	Completed	9 - Completed (within budget)	Combined with project to improve accessibility in the Foyer - UAT upgrades and additional meeting spaces



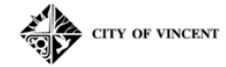
CITY OF VINCENT
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WO Name	Budget 2024FY (MYBR)	YTD Budget	YTD Actual	YTD Variance	Commitment	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
Administration Centre Renewals	100,000	100,000	101,783	(1,783)	10,676	112,459	Completed	10 - Completed (over budget)	As above
Leederville Oval Stad Fac Renewal (Leased)	533,747	316,629	476,072	(159,443)	-	476,072	Completed	9 - Completed (within budget)	Complete. LRCI funding report for final payment has been prepared.
Modifications to Lillis Stadium Underpass	99,043	30,000	87,889	(57,889)	3,720	91,609	Completed	9 - Completed (within budget)	Currently in progress
Non Fixed Asset Renewals - Works Depot	20,000	20,000	5,116	14,884	7,392	12,508	Completed	9 - Completed (within budget)	Reactive works to box gutters
Lease Property Non Scheduled Renewal	53,160	50,000	50,860	(860)	2,394	53,254	Completed	8 - Final stages	
Land and Building Asset Renewal Projects Total									
Land and Building Assets Total	5,390,555	4,132,241	3,330,745	801,496	1,796,614	5,127,359			
Furniture & Equipment Assets									
ICT Renewal Program									
ICT Infrastructure Renewal	45,000	45,000	10,186	34,814	-	10,186	On track	7 - In progress	Works ongoing
ICT Renewal Program Total									
Enterprise Applications Upgrades									
Enterprise Applications Upgrades Total									
Beatty Park Leisure Centre - Furniture & Equipment									
BPLC Non-Infrastructure Fixed Asset Renewal	196,170	159,573	37,575	121,998	55,739	93,314	On track	7 - In progress	Renewal works ongoing
BPLC - Non Fixed Assets Renewal	114,106	60,050	67,133	(7,083)	8,265	75,398	On track	2 - Scope being prepared	Renewal works ongoing
Beatty Park Leisure Centre - Furniture & Equipment Total									
Public Arts Projects									
COVID-19 Artwork relief project	100,000	100,000	-	100,000	172,000	172,000	On track	7 - In progress	
Public Arts Projects Total									
Accessible City Strategy Implementation Program									
Accessible City Strategy Implementation - Capex for future years subject to Cash-in Lieu Reserve Funds received	317,902	228,000	202,436	25,564	153,765	356,202	On track	8 - Final stages	Link and Place Guidelines progressing
Accessible City Strategy Implementation Program Total									
Parking Machines Asset Replacement Program									
Parking Infrastructure Renewal Program	206,398	206,398	180,385	26,013	26,012	206,397	Completed	9 - Completed (within budget)	
Parking Machines Asset Replacement Program Total									
Furniture & Equipment Assets Total	979,576	799,021	497,716	301,305	416,851	914,566			
Plant & Equipment Assets									
Fleet Management Program									
P1276 - Toyota Corolla Hybrid Hatch	38,497	38,497	-	38,497	38,497	38,497	On track	8 - Final stages	Toyota changed to Subaru with expected delivery before EOFY
P2187 - Fiat Doblo Van	38,497	38,497	-	38,497	38,497	38,497	On track	8 - Final stages	
P2210 - Nissan Navara Dual Cab	35,880	35,880	36,215	(335)	-	36,215	Completed	10 - Completed (over budget)	
P2207 - Nissan Navara Dual Cab	35,880	35,880	35,880	0	-	35,880	Completed	9 - Completed (within budget)	
P2203 - Nissan Navara King Cab Top	42,033	42,033	-	42,033	-	-	On track	8 - Final stages	
P1264 - Toyota Camry	39,355	39,355	34,791	4,564	-	34,791	Completed	9 - Completed (within budget)	
P2212 - Nissan Navara 4x DSL	45,000	45,000	-	45,000	-	-	On track	5 - Procurement	Toyota changed to Subaru with expected delivery before EOFY
P1275 - Toyota Corolla Hybrid Hatch	38,497	25,000	-	25,000	-	-	On track	8 - Final stages	
P1274 - Toyota Corolla Hybrid Ascent	38,497	25,000	-	25,000	38,497	38,497	On track	8 - Final stages	
P1269 - Toyota Corolla Hybrid Hatch	38,497	25,000	-	25,000	38,497	38,497	On track	8 - Final stages	Toyota changed to Subaru with expected delivery before EOFY
P1277 - Toyota Corolla Hybrid Hatch	38,497	25,000	-	25,000	38,497	38,497	On track	8 - Final stages	Toyota changed to Subaru with expected delivery before EOFY
P1278 - Toyota Corolla Hybrid Sedan	30,311	30,311	30,345	(34)	-	30,345	Completed	10 - Completed (over budget)	
P1263 - Toyota Corolla Hybrid	38,497	25,000	-	25,000	-	-	On track	8 - Final stages	
P2212 - Nissan Navara	38,497	25,000	-	25,000	38,497	38,497	On track	8 - Final stages	
P2208 - Nissan Navara	64,558	64,558	65,914	(1,356)	-	65,914	Completed	10 - Completed (over budget)	
P2206 - Nissan Navara King Cab Top	42,033	42,033	42,289	(256)	-	42,289	Completed	10 - Completed (over budget)	
P2205 - Nissan Navara King Cab Top	42,033	42,033	42,289	(256)	-	42,289	Completed	10 - Completed (over budget)	
P2204 - Nissan Navara King Cab Top	42,033	42,033	42,749	(716)	-	42,749	Completed	10 - Completed (over budget)	



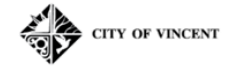
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WO Name	Budget 2024FY (MYBR)	YTD Budget	YTD Actual	YTD Variance	Commitment	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
P2202 - Nissan Navara King Cab Top	42,033	42,033	-	42,033	42,033	42,033	On track	5 - Procurement	
P2201 - Nissan Navara King Cab Top	42,033	42,033	-	42,033	42,033	42,033	On track	5 - Procurement	
P1280 - Toyota Corolla Hybrid Sedan	27,789	27,789	27,789	(0)	-	27,789	Completed	9 - Completed (within budget)	
P1279 - Toyota Camry Hybrid SL	28,000	28,000	-	28,000	-	-	On track	3 - In planning	Toyota changed to Subaru with expected delivery before EOFY
P2200 - VOLKSWAGEN Caddy Maxi TDI250	69,894	45,000	-	45,000	69,894	69,894	On track	3 - In planning	
P1286 - Corolla Sedan Hybrid 1HKS151	35,082	35,082	31,558	3,524	-	31,558	Completed	9 - Completed (within budget)	
P2209 - VW Caddy Maxi TDI250	69,894	40,000	-	40,000	69,894	69,894	On track	3 - In planning	
P2171 - Toyota Corolla Hybrid Hatch	25,000	25,000	-	25,000	-	-	On track	3 - In planning	Toyota changed to Subaru with expected delivery before EOFY
P1262 - Toyota Corolla Hybrid	38,497	25,000	-	25,000	38,497	38,497	On track	8 - Final stages	Toyota changed to Subaru with expected delivery before EOFY
P2168 - Toyota Corolla Hybrid Hatch	38,497	25,000	-	25,000	38,497	38,497	On track	8 - Final stages	Toyota changed to Subaru with expected delivery before EOFY
P1258 - Toyota Corolla Hybrid Hatch	34,430	34,430	-	34,430	34,430	34,430	On track	5 - Procurement	Toyota changed to Subaru with expected delivery before EOFY
P2199 - Nissan Navara King Cab Top	35,880	35,880	35,880	0	-	35,880	Completed	9 - Completed (within budget)	
P2190 - Mitsubishi Triton Top	42,033	42,033	42,789	(756)	-	42,789	Completed	10 - Completed (over budget)	
P2196 - Nissan Navara King Cab Top	42,033	42,033	-	42,033	-	-	On track	5 - Procurement	
P2195 - Nissan Navara King Cab Top	42,033	42,033	-	42,033	-	-	On track	5 - Procurement	
P2194 - Nissan Navara King Cab Top	42,033	42,033	-	42,033	42,033	42,033	On track	5 - Procurement	
P2198 - Nissan Navara King Cab Top	64,558	64,558	66,071	(1,513)	-	66,071	Completed	10 - Completed (over budget)	
Fleet Management Program Total									
Major Plant Replacement Program									
Heavy Fleet Replacement Program	1,396,340	1,396,340	296,158	1,100,182	1,385,477	1,681,635	On track	5 - Procurement	
Rubbish Compactor Rear Loader Tidy Bin Truck							On track	8 - Final stages	Ordered - expected delivery changed to June 2024
10 Tonne Rubbish Compactor Side Arm							On track	8 - Final stages	Ordered - expected delivery May/June 2024
Single Axle Tipper Truck (Crane)							On track	8 - Final stages	Ordered - expected delivery April 2024
Hydraulic power pack and breaker							On track	2 - Scope being prepared	Waiting on specifications
Large DPU							Completed	9 - Completed (within budget)	Completed
Small DPU							Completed	9 - Completed (within budget)	Completed
All Terrain Vehicle - Seadoo (Hyde Park)							Completed	10 - Completed (over budget)	Completed
Mower - Flail Peruzzo (low behind) (new will be Trimax - large)							Completed	9 - Completed (within budget)	Completed
Single Axle Truck - Carry forward from 2022FY							Completed	9 - Completed (within budget)	Completed - delivered October 2023
5 Tonne Rubbish Compactor Small Rear Loader	337,000	337,000	335,890	1,110	-	335,890	Completed	9 - Completed (within budget)	Delivered
Major Plant Replacement Program Total									
Artlets									
Artlets - Public Art - Sculpture	32,000	20,000	12,000	8,000	2,400	14,400	On track	7 - In progress	Finalising approvals for installation
Artlets Total									
Miscellaneous									
Belgravial / Loftus Rec Centre - Purchase of Gym Equipments	230,000	-	-	-	-	-	On track	6 - In external / stakeholder consultation	
Miscellaneous Total									
Parks Irrigation Upgrade &Renewal Program									
Weather Stations and Soil Moisture Probes	40,000	-	-	-	27,440	27,440	On track	7 - In progress	Items being procured
Parks Irrigation Upgrade &Renewal Program Total									
Plant & Equipment Assets Total	3,482,151	3,037,387	1,178,608	1,858,779	2,023,610	3,202,219			
Infrastructure Assets									
Robertson Park Development Plan - Stage 1									
Preliminaries	70,000	70,000	27,981	42,019	-	27,981	On track	7 - In progress	
Tennis Centre - Multipurpose Courts resurfacing, fencing, floodlighting, entry zone, signage, and supporting landscape and drainage works	1,037,687	646,000	-	646,000	877,883	877,883	On track	7 - In progress	Stage 1 commenced. Current issue with lighting poles are being clarified
Construction Contingency	83,000	-	-	-	8,745	8,745	On track	7 - In progress	
Greening program - Robertson Park	61,000	-	-	-	52,277	52,277	On track	4 - In design	Stage 1 commenced
Robertson Park Development Plan - Stage 1 Total									
Parks Fencing Renewal Program									
Multicultural Gardens - renew perimeter fencing	20,000	20,000	19,006	994	-	19,006	Completed	9 - Completed (within budget)	



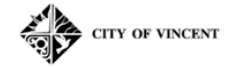
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WO Name	Budget 2024FY (MYBR)	YTD Budget	YTD Actual	YTD Variance	Commitment	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
Royal Park - renew volleyball court fencing	30,000	30,000	-	30,000	-	-	On track	6 - In external / stakeholder consultation	Installation dates being determined
Parks Fencing Renewal Program Total									
Parks Irrigation Upgrade &Renewal Program									
Sutherland St - renew irrigation, groundwater bore and electrical cabinet	75,000	75,000	73,102	1,898	-	73,102	Completed	9 - Completed (within budget)	Completed - awaiting final invoice
Axford Park - renew in-ground irrigation system and electrical cabinet	100,000	-	29,499	(29,499)	73,078	102,577	On track	7 - In progress	Works to occur early May
Keith Frame Res - renew ground irrigation system and electrical cubicle and bore renewal	145,000	145,000	24,174	120,826	88,661	112,835	On track	4 - In design	Designs being finalised
Charles Vervard - renew in-ground irrigation system and electrical cabinet	275,000	275,000	281,427	(6,427)	-	281,427	Completed	10 - Completed (over budget)	
Britannia Reserve - renew groundwater bore (south) No 40	45,000	-	-	-	-	-	On track	7 - In progress	Licence from DWER required - works late FY24
Brigatti Gardens - renew electrical cabinet	15,000	15,000	19,210	(4,210)	-	19,210	Completed	10 - Completed (over budget)	
Menzies Park - Replace Irrigation System	14,833	14,833	14,833	0	-	14,833	Completed	9 - Completed (within budget)	C/F from 2023FY. Underspend in PY. Electrical cabinet now installed
Les Lilleyman - upgrade in-ground irrigation system and electrical cabinet	40,618	40,618	42,065	(1,447)	-	42,065	Completed	10 - Completed (over budget)	C/F from 2023FY. Underspend in PY.
Parks Irrigation Upgrade &Renewal Program Total									
Road Maintenance Programs – MRRG									
Annual MRRG Program - bgt to be split	-	-	-	-	-	-	On track	7 - In progress	
MRRG - ANZAC Road (Sasse Av RAB)	63,136	63,136	52,377	10,759	970	53,347	On track	8 - Final stages	Waiting for Main Roads to complete line marking
MRRG - Brady St (A) - Powis St to Tasman	200,049	200,049	84,261	115,788	268,286	352,547	On track	8 - Final stages	
MRRG - Loftus St NB (A) - Leederville Pde to Vincent St	247,921	247,921	237,626	10,295	-	237,626	Completed	9 - Completed (within budget)	MRRG claims to be submitted in April
MRRG - Loftus St SB (B) - Leederville Pde to Vincent St	310,500	310,500	270,689	39,811	-	270,689	Completed	9 - Completed (within budget)	MRRG claims to be submitted in April
MRRG - Lord St - Harold St to Walcott St	168,431	168,431	109,878	58,553	-	109,878	Completed	9 - Completed (within budget)	MRRG claims to be submitted in April
Fitzgerald St (2) - Newcastle to Carr	7,970	7,970	6,171	1,799	-	6,171	Completed	9 - Completed (within budget)	23FY carried forward project
Beaufort St (2) - Bulwer to Lincoln	9,555	-	9,555	(9,555)	-	9,555	Completed	10 - Completed (over budget)	23FY carried forward project
Beaufort St (1) Fore to Brisbane	-	-	14,386	(14,386)	-	14,386	Completed	10 - Completed (over budget)	23FY carried forward project
Oxford St - Richmond to Vincent	-	-	6,555	(6,555)	75,948	82,504	Completed	9 - Completed (within budget)	23FY carried forward project
Fitzgerald St (1) - Bulwer to Vincent	-	-	22,664	(22,664)	3,157	25,822	Completed	9 - Completed (within budget)	23FY carried forward project
Road Maintenance Programs – MRRG Total									
Road Maintenance Programs – Local Road Program									
Annual Local Roads Program - bgt to be split	173,499	530,905	1,593	529,312	-	1,593	On track	7 - In progress	
LRP - Albert Street – Barnet Street to Charles Street	152,700	152,700	4,112	148,588	107,405	111,518	On track	7 - In progress	
LRP - Amy Street - Lake Street to End	-	-	-	-	-	-	On track	4 - In design	Carry Forward to 24/25
LRP - Barnet Street - Bourke Street to Barnet Place	-	-	-	-	-	-	On track	7 - In progress	
LRP - Barnet Place - Barnet Street to Cul-De-Sac	33,020	33,020	21,293	11,727	-	21,293	Completed	9 - Completed (within budget)	
LRP - Blake Street - Norham Street to Walcott Street	100,750	100,750	81,975	18,775	2,232	84,207	On track	7 - In progress	
LRP - Bondi Street - Cul-De-Sac to Mallock Street	175,450	175,450	58,048	117,402	31,577	89,626	On track	7 - In progress	
LRP - Chamberlain Street - Loftus Street to Pennant Street	75,195	75,195	74,755	440	52,125	126,880	On track	7 - In progress	
LRP - Dunedin Street - Woodstock Street to Scarborough Beach Road	150,825	-	24,351	(24,351)	117,589	141,940	On track	7 - In progress	
LRP - Haleys Avenue - Bruce Street to Richmond Street	-	-	-	-	-	-	On track	7 - In progress	
LRP - Hardy Street - Howlett Street to Scarborough Beach Road	71,040	71,040	18,586	52,454	50,671	69,257	On track	7 - In progress	
LRP - Howlett Street - Pennant Street to Charles Street	81,340	81,340	42,078	39,262	19,579	61,857	On track	7 - In progress	
LRP - Kadina Street - Barnet Place to Charles Street	164,191	-	1,120	(1,120)	100,600	101,720	On track	7 - In progress	
LRP - Macedonia Place - Albert Street to Cul-De-Sac	51,750	51,750	86,393	(34,643)	1,854	88,247	On track	7 - In progress	
LRP - Melrose Street - Oxford Street to End	950	-	950	(950)	5,453	6,403	On track	7 - In progress	
LRP - Pennant Street - Kadina Street to Scarborough Beach Road	114,261	114,261	105,485	8,776	91,872	197,357	On track	7 - In progress	
LRP - Richmond Street - Oxford Street to Leicester Street	81,250	81,250	87,333	(6,083)	13,415	100,748	On track	7 - In progress	
LRP - Stuart Street - Fitzgerald Street to Lake Street	179,660	179,660	22,484	157,176	114,910	137,394	On track	7 - In progress	
LRP - Tay Place - Albert Street to Kadina Street	38,460	38,460	31,350	7,110	28,644	59,994	On track	7 - In progress	
LRP - The Boulevard - Britannia Road to Anzac Road	59,010	59,010	64,594	(5,584)	4,907	69,501	On track	7 - In progress	
LRP - View Street to Alma Road	-	-	-	-	11,000	11,000	On track	7 - In progress	
LRP - Stamford Street - Melrose Street to Freeway off Ramp	41,440	-	41,439	(41,439)	600	42,039	On track	7 - In progress	
Guildford Rd - Walcott to East Parade	11,506	-	11,506	(11,506)	19,132	30,637	Completed	9 - Completed (within budget)	
Road Maintenance Programs – Local Road Program Total									



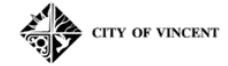
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WO Name	Budget 2024FY (MYBR)	YTD Budget	YTD Actual	YTD Variance	Commitment	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
Parks Greening Plan Program									
Greening plan	125,000	112,500	97,671	14,830	39,572	137,243	On track	4 - In design	2024 planting projects - stock ordered and working being programmed
Parks Greening Plan Program Total									
Traffic Management Improvements									
Britannia Road Improvements	40,000	40,000	-	40,000	-	-	On track	4 - In design	
Minor Traffic Management Improvements	150,000	100,000	21,594	78,406	67,229	88,823	On track	7 - In progress	
Harold and Lord St Intersection	22,850	22,850	-	22,850	-	-	On track	3 - In planning	
Alma/Claverton Local Area Traffic Management	421	421	1,105	(684)	8,018	9,122	Completed	10 - Completed (over budget)	
Traffic Management Improvements Total									
Parks Playground / Exercise Equipment Upgrade & Renewal Program									
Weld Square - replace basketball backboards	10,000	10,000	6,800	3,200	-	6,800	Completed	9 - Completed (within budget)	
Kylla Park - soft fall replacement	60,000	60,000	59,200	800	-	59,200	Completed	9 - Completed (within budget)	
Braithwaite Park - playground and soft fall replac (south)	150,000	150,000	64,207	85,793	94,200	158,407	On track	7 - In progress	Installation commencing 20 May 2024
Ellesmere/Matlock St Res - repl playground soft fall	10,000	10,000	9,678	322	-	9,678	Completed	9 - Completed (within budget)	Completed
Menzies Park - replace playground soft fall	55,000	52,500	55,700	(3,200)	-	55,700	Completed	7 - In progress	Completed
Ellesmere Street Reserve - replace playground soft fall	70,000	70,000	68,540	1,460	-	68,540	Completed	9 - Completed (within budget)	Completed
Ellesmere Street Reserve - replace playground shade sails	18,000	18,000	13,875	4,125	-	13,875	Completed	9 - Completed (within budget)	Completed
Cricket Wicket Renewal Program	25,000	25,000	23,140	1,860	-	23,140	Completed	9 - Completed (within budget)	Completed
Parks Playground / Exercise Equipment Upgrade & Renewal Program Total									
Parks Infrastructure Upgrade & Renewal Program									
Smith's Lake - resurfacing of boardwalk	25,000	25,000	23,727	1,274	-	23,727	Completed	9 - Completed (within budget)	
Street / POS furniture renewal - Town Centres	5,000	5,000	3,837	1,163	-	3,837	On track	7 - In progress	
Hyde Street Reserve - replace Gazebo	4,920	4,920	4,920	-	-	4,920	Completed	9 - Completed (within budget)	
Parks Infrastructure Upgrade & Renewal - BBQ provision	45,000	45,000	45,169	(169)	-	45,169	Completed	10 - Completed (over budget)	
Hyde Park - Renewal of path lighting poles	76,000	76,000	75,910	90	-	75,910	Completed	9 - Completed (within budget)	
Parks Infrastructure Upgrade & Renewal Program Total									
Accessible City Strategy Implementation Program									
Wayfinding Implementation Plan - Stage 1	71,200	71,200	56,620	14,580	14,952	71,572	On track	7 - In progress	Implementation ongoing
Accessible City Strategy Implementation Program Total									
Gully Soak-well and Minor Drainage Improvement Program									
Mt Hawthorn West Drain Improv - Stage 1	40,000	40,000	40,000	-	-	40,000	On track	7 - In progress	Works ongoing
Gully Soak Well Program	84,710	84,710	31,701	53,009	5,381	37,082	On track	7 - In progress	Works ongoing
Minor Drainage Improvement Program	550,000	550,000	267,149	282,851	185,564	452,713	On track	7 - In progress	Drainage study to be conducted - approximately 6 months
Gully Soak-well and Minor Drainage Improvement Program Total									
Road Maintenance Programs - State Black Spot									
Blackspot - Fitzgerald/Lawley, West Perth	64,236	64,236	10,776	53,460	4,795	15,571	On track	8 - Final stages	Underspend. Original funding over estimated.
Blackspot - Fitzgerald/Forrest, North Perth	38,400	36,690	962	35,728	1,734	2,696	On track	6 - In external / stakeholder consultation	Funds to be returned. Council report to be drafted.
Blackspot - Broome/Wright, Highgate	248,400	248,400	22,275	226,125	2,025	24,300	On track	4 - In design	WP works progressing.
Blackspot - Brady Street & Tasman Street	-	-	1,300	(1,300)	-	51,135	On track	4 - In design	
William/Forrest - instal traffic island on eastern leg of Forrest St and provide additional STOP sign	-	-	854	(854)	-	854	Completed	9 - Completed (within budget)	
Road Maintenance Programs - State Black Spot Total									
Road Maintenance Programs - Roads to Recovery									
Annual Roads to Recovery Program - bgt to be split	79,682	(12,160)	-	(12,160)	-	-	On track	7 - In progress	
R2R - Brentiam Street - Egina and Raglan	72,198	72,198	88,387	(16,189)	103,000	191,387	On track	7 - In progress	Works commenced
R2R - Egina Street - Scarborough Beach Road to Berryman Street	87,190	87,190	153,815	(66,625)	3,433	157,248	On track	7 - In progress	Works commenced
R2R - Raglan Road - Hutt to Hyde Street	86,512	86,512	-	86,512	55,744	55,744	On track	7 - In progress	
Road Maintenance Programs - Roads to Recovery Total									
Car Parking Upgrade/Renewal Program									
Accessibility audits and proposed project implementation	50,000	50,000	-	50,000	-	-	On track	7 - In progress	
Macedonia Place Car Park	40,000	40,000	40,006	(6)	-	40,006	Completed	10 - Completed (over budget)	
Access and Inclusion (DAIP) - ACROD Parking Improve Program	60,000	60,000	-	60,000	9,091	9,091	On track	7 - In progress	Audit has been completed. Analysing data



CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2023/24
AS AT 30 APRIL 2024

WO Name	Budget 2024FY (MYBR)	YTD Budget	YTD Actual	YTD Variance	Commitment	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
Minor Capital Improv of City Car Parks (General Provision)	37,000	37,000	6,435	30,565	8,251	14,687	On track	4 - In design	
Car Parking Upgrade/Renewal Program Total									
Public Open Space Strategy Implementation Plan									
Birdwood Square - Public Toilets	254,000	-	4,025	(4,025)	205,669	209,694	On track	7 - In progress	
Public Open Space Strategy Implementation	30,000	25,000	20,688	4,312	2,560	23,248	On track	7 - In progress	Specific items being purchased/installed as required
Public Open Space Strategy Implementation Plan Total									
Parks Lighting Renewal Program									
Lighting Renewal Program - General Provision	50,000	50,000	37,737	12,263	12,252	49,989	On track	7 - In progress	Remaining budget to be used for bollard lighting at Brit Road
Parks Lighting Renewal Program Total									
Community Safety Initiatives									
Laneway Lighting Program	120,000	120,000	102,557	17,443	15,031	117,588	On track	7 - In progress	Laneways have been identified and quotes being sought
Community Safety Initiatives Total									
Banks Reserve Master Plan Implementation									
Walter's Brook Crossing	213,566	-	6,879	(6,879)	1,482	8,361	On track	5 - Procurement	Pending geotech
Boardwalk - Interpretation Node	20,000	-	-	-	2,868	2,868	On track	7 - In progress	
Banks Reserve Master Plan Implementation Total									
Footpath Upgrade and Renewal Program									
Footpath Upgrade and Renewal Program	208,092	208,092	16,548	191,544	46,105	62,653	On track	4 - In design	Ongoing works scheduled all the way to end of June.
Footpath Upgrade and Renewal Program Total									
Haynes Street Reserve Development Plan Implementation									
Haynes St Reserve Development Plan 1 & 2	45,000	45,000	4,773	40,227	24,258	29,031	On track	7 - In progress	Stage 1 completed following installation of electrical and bore connection
Haynes Street Reserve Development Plan Implementation Total									
Rights of Way Rehabilitation Program									
Rights of Way Rehab Program	273,338	173,000	274,018	(101,018)	22,012	296,030	On track	8 - Final stages	Ongoing works
Rights of Way Rehabilitation Program Total									
Parks Eco-Zoning Program									
Blackford Street Reserve - Eco-zoning	10,000	5,000	160	4,840	9,188	9,348	On track	6 - In external / stakeholder consultation	Installation dates to be determined
Charles Veryard Reserve - Eco-zoning	1,404	1,404	1,404	-	4,441	5,845	Completed	10 - Completed (over budget)	23FY carried forward project - Completed.
Parks Eco-Zoning Program Total									
Parks Pathways Renewal Program									
Tony Di Scorni Pathway - re-asphalt existing bitumen pathways	100,000	100,000	79,436	20,564	(14,858)	64,578	Completed	9 - Completed (within budget)	Awaiting final invoices
Parks Pathways Renewal Program Total									
Car Parking Upgrade/Renewal Program									
HBF Stadium Car Park	49,250	49,250	-	49,250	3,479	3,479	On track	4 - In design	Overlay will be done after FIFA Women's World Cup.
Car Parking Upgrade/Renewal Program Total									
Bus Shelter Replacement and Renewal Program									
Bus Shelters - Replace & Upgrade	40,000	40,000	19,552	20,448	-	19,552	On track	4 - In design	To refer to Bus Shelter Program. Various Works
Bus Shelter Replacement and Renewal Program Total									
Parks Playground / Exercise Equipment Upgrade & Renewal Program									
Ivy Park - upgrade/repl playground equipment	89,934	89,934	90,187	(253)	-	90,187	Completed	10 - Completed (over budget)	
Lynton St Res - Renew/repl playground equipment	79,932	79,932	80,000	(68)	-	80,000	Completed	10 - Completed (over budget)	
Charles Veryard Res - Replac playground	59,904	59,904	60,085	(181)	-	60,085	Completed	10 - Completed (over budget)	
Parks Playground / Exercise Equipment Upgrade & Renewal Program Total									
Street Lighting Renewal Program									
Street Lighting Renewal Program Total									
Skate Space at Britannia Reserve									
Mt Hawt Skate Park - Youth Skate Facility (Election Commitment)	386,353	311,353	9,650	301,703	315,776	325,426	On track	5 - Procurement	
Skate Space at Britannia Reserve Total									

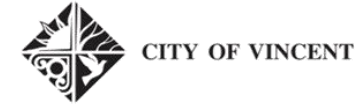


CITY OF VINCENT
NOTE 5 - CAPITAL WORKS SCHEDULE 2023/24
AS AT 30 APRIL 2024

WO Name	Budget 2024FY (MYBR)	YTD Budget	YTD Actual	YTD Variance	Commitment	TOTAL (YTD Actual + Commitment)	Status	Stage	Commentary
North Perth Town Centre Place Plan									
North Perth Town Centre Place Plan Total									
Litis Stadium									
Litis Stadium Floodlights	10,000	-	-	-	12,218	12,218	On track	4 - In design	
Litis Stadium Total									
Bicycle Network									
Bicycle Network - Travel Smart Actions	11,000	10,500	525	9,975	500	1,025	On track	2 - Scope being prepared	
Bicycle Network	170,430	150,000	41,640	108,360	9,745	51,385	On track	4 - In design	Scope and modelling to be conducted
Bicycle Network Total									
Infrastructure Assets Total	9,584,919	8,020,785	4,271,327	3,749,458	3,548,120	7,819,447			
Grand Total	19,437,201	15,989,434	9,278,396	6,711,038	7,785,195	17,063,591			

Summary	Budget MYBR	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	%
Land and Buildings	5,390,555	4,132,241	3,330,745	38.21%
Furniture and Equipment	979,576	799,021	497,716	49.19%
Plant and Equipment	3,482,151	3,037,387	1,178,908	66.15%
Infrastructure Assets	9,584,919	8,020,785	4,271,327	55.44%
Total	19,437,201	15,989,434	9,278,396	52.26%

Funding	Budget MYBR	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	%
Own Source Funding - Municipal	8,571,871	7,449,327	4,797,695	44.0%
Cash Backed Reserves	5,711,943	4,678,172	3,315,861	41.9%
Capital Grants, Contributions and Loans	4,098,044	2,931,130	998,183	75.6%
Other (Disposals/Trade In)	1,055,343	930,805	166,657	84.2%
Total	19,437,201	15,989,434	9,278,396	52.26%



CITY OF VINCENT
NOTE 6 - CASH BACKED RESERVES
AS AT 30 APRIL 2024

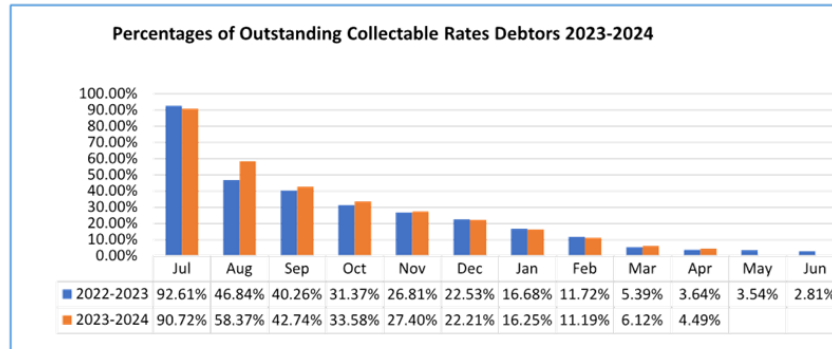
Reserve Particulars	Budget Opening Balance 1/07/2023	Actual Opening Balance 1/07/2023	Budget Transfers to Reserve 30/04/2024	YTD Actual Transfers to Reserve 30/04/2024	Budget Interest Earned 30/04/2024	YTD Actual Interest Earned 30/04/2024	Budget Transfers from Reserve 30/04/2024	YTD Actual Transfers from Reserve 30/04/2024	Budget Closing Balance 30/04/2024	Actual Closing Balance 30/04/2024
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Sustainability Reserve	7,263,819	7,263,819	2,582,329	3,605,776	238,251	256,837	(3,727,090)	(2,986,177)	6,357,309	8,140,253
Beatty Park Leisure Centre Reserve	311,189	311,189	0	0	8,513	9,177	(70,830)	(37,575)	248,872	282,791
Cash in Lieu Parking Reserve	1,297,503	1,297,503	3,753	13,837	16,697	17,999	(470,102)	(259,619)	847,851	1,069,720
Hyde Park Lake Reserve	167,069	167,069	0	0	6,326	6,819	0	0	173,395	173,888
Land and Building Acquisition Reserve	307,816	307,816	0	0	11,733	12,648	0	0	319,549	320,464
Leederville Oval Reserve	71,705	71,705	0	0	2,733	2,946	0	0	74,438	74,651
Loftus Community Centre Reserve	142,550	142,550	0	0	5,379	5,799	0	0	147,929	148,349
Loftus Recreation Centre Reserve	274,392	274,392	47,818	57,137	11,342	12,226	0	0	333,552	343,755
Office Building Reserve - 246 Vincent Street	205,855	205,855	0	0	8,098	8,730	0	0	213,953	214,585
Parking Facility Reserve	109,375	109,375	0	0	4,169	4,494	0	0	113,544	113,869
Percentage For Public Art Reserve	284,947	284,947	84,502	85,508	1,789	1,929	(150,000)	(27,718)	221,238	344,666
Plant and Equipment Reserve	131	131	0	0	5	5	0	0	136	137
POS reserve - General	581,457	581,457	636,542	782,195	53,548	57,725	(25,000)	0	1,246,547	1,421,377
POS reserve - Haynes Street	87,328	87,328	33,151	33,764	1,089	1,174	(45,000)	(4,772)	76,568	117,494
State Gymnastics Centre Reserve	131,853	131,853	7,697	10,826	5,433	5,856	0	0	144,983	148,536
Strategic Waste Management Reserve	30,089	30,089	186,191	228,176	9,919	10,693	0	0	226,199	268,958
Tamala Park Land Sales Reserve	3,271,415	3,271,415	1,282,973	1,250,000	188,297	202,986	0	0	4,742,685	4,724,401
Underground Power Reserve	2,426,976	2,426,976	0	0	93,347	100,629	0	0	2,520,323	2,527,605
Waste Management Plant and Equipment Reserve	228,176	228,176	0	0	0	0	(190,150)	(228,176)	38,026	0
	17,193,645	17,193,645	4,864,958	6,067,219	666,667	718,674	(4,678,172)	(3,544,037)	18,047,097	20,435,500

CITY OF VINCENT
 NOTE 7 - RECEIVABLES (RATING & OTHER DEBTORS)
 FOR THE MONTH ENDED 30 APRIL 2024



Rates Outstanding

	Total
Balance from Previous Year	725,099
Rates Levied - Initial	42,045,635
Rates Levied - Interims	369,601
Rates Waived	(119,626)
Non Payment Penalties	558,950
Other Rates Revenue	178,598
Total Rates Collectable	43,758,257
Outstanding Rates	1,963,408
ESL Debtors	166,792
Pensioner Rebates Not Yet Claimed	453,708
ESL Rebates Not Yet Claimed	15,569
Deferred Rates Debtors	(141,838)
Current Rates Outstanding	2,457,640



Receivable - Other Debtors

DESCRIPTION	30 Days	60 Days	90 Days	OVER 90 DAYS	BALANCE
	\$	\$	\$	\$	\$
DEBTOR CONTROL - HEALTH LICENCES	0	1,248	60	122,685	123,993
DEBTOR CONTROL - CASH IN LIEU CAR PARKING	0	(7,143)	2,060	185,034	179,951
DEBTOR CONTROL - PROPERTY INCOME	0	79,220	7,151	1,079	87,450
DEBTOR CONTROL - RECOVERABLE WORKS	1,325	0	0	930	2,254
DEBTOR CONTROL - OTHER	0	795,308	405	68,399	864,112
DEBTOR CONTROL - PLANNING SERVICES FEES	0	38	92	1,095	1,225
DEBTOR CONTROL - GST	0	33,214	2,109,399	(189,902)	1,952,711
DEBTOR CONTROL - INFRINGEMENT	246,150	130,965	96,524	857,033	1,330,673
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(298,777)	(298,777)
IMPAIRMENT OF RECEIVABLES	0	0	0	(207,793)	(207,793)
TOTAL DEBTORS OUTSTANDING AS AT 31/10/2023	247,475	1,032,850	2,215,692	539,782	4,035,798
	6.1%	25.6%	54.9%	13.4%	100.0%
ACCRUED INCOME					193,602
ACCRUED INTEREST					905,894
PREPAYMENTS					741,166
TOTAL TRADE AND OTHER RECEIVABLES					5,876,460



CITY OF VINCENT

CITY OF VINCENT
NOTE 8 - BEATTY PARK LEISURE CENTRE FINANCIAL POSITION
AS AT 30 APRIL 2024

	Original Budget	YTD Budget	YTD Actuals	YTD Actuals	Month Actuals	Month Actuals
	2023/24	Apr-24	Apr-24	Apr-23	Apr-24	Apr-23
	\$	\$	\$	\$	\$	\$
ADMINISTRATION						
Revenue	0	0	0	(779,500)	(79,040)	(69,920)
Expenditure	0	0	0	779,500	79,040	69,920
Surplus/(Deficit)	0	0	0	0	0	0
SWIMMING POOLS AREA						
Revenue	2,736,002	2,766,263	2,731,955	2,554,095	248,750	227,720
Expenditure	(4,953,742)	(4,042,487)	(4,749,660)	(4,180,776)	(527,318)	(359,413)
Surplus/(Deficit)	(2,217,740)	(1,276,224)	(2,017,705)	(1,626,681)	(278,568)	(131,693)
SWIM SCHOOL						
Revenue	2,183,429	1,856,763	1,888,219	1,684,455	195,370	172,573
Expenditure	(1,605,492)	(1,261,475)	(1,387,503)	(1,107,382)	(135,160)	(106,740)
Surplus/(Deficit)	577,937	595,288	500,716	577,073	60,210	65,833
RETAIL SHOP						
Revenue	726,465	647,520	635,762	594,965	57,159	39,427
Expenditure	(591,435)	(507,334)	(461,293)	(458,254)	(74,011)	(36,235)
Surplus/(Deficit)	135,030	140,186	174,469	136,711	(16,852)	3,192
HEALTH & FITNESS						
Revenue	2,226,563	1,774,076	2,438,320	2,122,752	248,834	191,893
Expenditure	(1,445,050)	(1,183,991)	(1,384,415)	(1,162,406)	(131,574)	(91,826)
Surplus/(Deficit)	781,513	590,085	1,053,905	960,346	117,260	100,067
GROUP FITNESS						
Revenue	776,120	616,363	829,037	742,371	84,359	65,491
Expenditure	(739,834)	(609,316)	(669,988)	(643,299)	(62,300)	(65,100)
Surplus/(Deficit)	36,286	7,047	159,049	99,072	22,059	391
AQUAROBICS						
Revenue	312,689	265,620	333,790	307,808	34,225	26,671
Expenditure	(191,528)	(157,911)	(197,826)	(179,759)	(17,873)	(14,723)
Surplus/(Deficit)	121,161	107,709	135,964	128,049	16,352	11,948
CRECHE						
Revenue	87,387	87,818	90,812	76,392	9,125	6,892
Expenditure	(383,170)	(311,476)	(335,316)	(285,303)	(31,256)	(25,695)
Surplus/(Deficit)	(295,783)	(223,658)	(244,504)	(208,911)	(22,131)	(18,803)
Net Surplus/(Deficit)	(861,596)	(59,567)	(238,106)	65,659	(101,670)	30,935
Less: Depreciation	(1,695,004)	(1,329,682)	(1,414,981)	(1,020,732)	(143,728)	(107,273)
Surplus/(Deficit)	833,408	1,270,115	1,176,875	1,086,391	42,058	138,208

CITY OF VINCENT
 NOTE 8 - STATEMENT OF FINANCIAL ACTIVITY
 BY SERVICE - GRAPH
 AS AT 31 MARCH 2024

