



City of Perth

Special Council Meeting

AGENDA

2 October 2020

11.30am



Notice is hereby given that a Special Council Meeting of the City of Perth will be held in the Council Chamber, Level 9, 27 St Georges Terrace, Perth on Friday, 2 October 2020 at 11.30am.

Michelle Reynolds | Chief Executive Officer | 1 October 2020

This meeting is open to members of the public

INFORMATION FOR THE PUBLIC PARTICIPATING IN COUNCIL MEETINGS

Welcome to this evening's Council meeting. This information is provided on matters which may affect members of the public. If you have any queries on procedural matters, please contact a member of the City's Governance team via governance@cityofperth.wa.gov.au.

Question Time for the Public

- An opportunity is available at Council meetings for members of the public to ask a question about any issue relating to the City. This time is available only for asking questions and not for making statements. Complex questions requiring research should be submitted as early as possible in order to allow the City sufficient time to prepare a response.
- The Presiding Person may nominate a member of staff to answer the question and may also determine that any complex question requiring research be answered in writing. No debate or discussion is allowed to take place on any question or answer.
- To ask a question, please complete the Public Question Time form available on the City's website <https://www.perth.wa.gov.au/council/council-meetings>. Questions should be forwarded to the City of Perth prior to the meeting via governance@cityofperth.wa.gov.au

Deputations

- To submit a deputation request, please complete the Deputation Request form available on the City's website <https://www.perth.wa.gov.au/council/council-meetings>. Deputation requests should be forwarded to the City of Perth by midday on the day of the meeting via governance@cityofperth.wa.gov.au

Disclaimer

Members of the public should note that in any discussion regarding any planning or other application that any statement or intimation of approval made by any Commissioner or officer of the City during the course of any meeting is not intended to be and is not to be taken as notice of approval from the City. No action should be taken on any item discussed at a Council meeting prior to written advice on the resolution of the Council being received.

Any plans or documents contained in this agenda may be subject to copyright law provisions (*Copyright Act 1968, as amended*) and the express permission of the copyright owner(s) should be sought prior to their reproduction.

Order of Business

Item

1. Prayer/Acknowledgement of Country
2. Declaration of opening
3. Apologies
4. Question time for the public and notification of deputations
5. Disclosures of members interest
6. Matters for which the meeting may be closed
Nil
7. Reports

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7.1	City of Perth Monthly Financial Report for August 2020	4
7.2	Capital Works Projects carried forward from 2019/20	7

8. Closure

Item 7.1 - City of Perth Monthly Financial Report for August 2020

File reference	184146/20
Report author	Michael Kent, Project Director Strategic Finance
Other contributors	Financial Services Team
Reporting Service Unit and Alliance	Strategic Finance, Corporate Services
Report author disclosure of interest	Nil
Date of report	16 September 2020
Nature of Council's role	Executive
Voting requirement	Simple Majority
Attachment/s	Attachment 7.1A – Financial Activity Statement (Aug 2020) Attachment 7.1B – Net Current Asset Position (Aug 2020) Attachment 7.1C – Financial Report (Aug 2020) Attachment 7.1D – Financial Variance Analysis (Aug 2020)

Purpose

The purpose of this report is to provide timely, meaningful financial insights regarding the City's operating activities, financial performance and financial position to Council.

Background

Preparation of a monthly Financial Activity Statement (FAS), is the minimal statutory requirement of the *Local Government Act 1995* and regulation 34 of the *Local Government (Financial Management) Regulations 1996*. It is also a responsible financial management practice and should occur as part of the process of compiling a suite of essential financial data to provide to Council to allow them to effectively execute their financial management responsibilities.

Measuring financial performance against the Budget (the corporate document that guides the allocation of the financial resources necessary for the City to deliver on our community's aspirations), is a critical activity in demonstrating the City's commitment to managing its operations in a sustainable manner.

Timely identification of variances from budget expectations for revenues and expenditures or identification of emerging opportunities or changes in economic conditions is essential to allow informed remedial management interventions to occur. Contemporary financial management reporting is therefore a key responsibility of the City administration.

To allow Council to effectively discharge their financial management responsibilities and to ensure proper accountability to the community for the use of the City's financial resources, there are several key pieces of financial data that need to be regularly presented to Council.

This financial data includes:

Items that are to be directly reported to Council monthly:

- Operational financial performance against budget expectations
- Explanations for identified variances from expectations

- Financial position of the City at each given month end

These items are contained in the Financial Activity Statement, Net Current Asset Position Statement, Financial Report and Financial Variance Analysis.

Supplementary items that may reported via Council Information Bulletin include:

- Listing of Payments made - Monthly
- Investment performance - Monthly
- Rates collection profile and statistical information
- Planned versus actual execution of financing activities - Periodically
- Success in pursuing planned grant / external funding opportunities - Periodically.
- Planned versus Actual use of Reserve Funds - Quarterly

Whilst these financial datasets should evidence best value and operational efficiency, they are of course, necessarily less detailed than the more granular financial management information that is used by the City's service units to support their operational business decisions. Nonetheless, these are important reports for Council to effectively execute their financial management responsibilities. The measure of success in conveying such financial data is its timeliness, accuracy and its understandability. For this reason, the key financial information is supported by explanatory commentary rather than just presenting proforma financial statements.

Details

The Financial Activity Statement (Attachment 7.1A and Attachment 7.1B) indicates that operating revenue currently sits at \$21.4M versus a budget of \$18.9M to the end of August 2020. This represents a favourable variance of 13.4%.

The major contributing factors to this variance were:

- Parking revenues for both on-street and off-street parking were \$2.1M ahead of budgeted targets. This was because performance in July saw higher than expected patronage and the phased reintroduction of paid off street parking, resulting in a significantly positive impact. Performance for August was very close to budget expectations.
- Fees & charges in the Community Services area were \$234K lower (67.6%) after being impacted by Covid related temporary closures in July at the Town Hall, Library, Community Centre, the free childcare initiative. Billing of food premises licences is currently delayed pending data cleansing activities.
- Waste fees and charges were \$586K (6.7%) ahead of budget expectations due to incorrect budget phasing. This is a timing difference only and it will reverse out in future months.
- Interest revenues were within 1% of budget expectations at the end of August. They should improve with higher cash holdings as rates are collected.
- Rental and hire revenues were \$24K (3.5%) lower than budget expectations with that shortfall being evenly split between commercial property vacancies and venue hire.
- Contributions were \$24K (6.3%) behind target with the reversal of the earlier favourable timing variance.
- Other revenues were not materially different for the first month of the year.

Operating expenditure is disclosed as \$28.9M versus a budget of \$31.3M to the end of August which represents a favourable variance of 9.9%.

The major contributing factors to this variance were:

- Employee costs were \$897K (7.0%) favourable to budget due to some vacant positions that are currently in the process of recruiting or yet to be advertised, staff on long service leave and timing differences on staff development costs.
- Contractors and consultant expense was \$1.6M (35.6%) below budget expectations to date largely due to timing differences on operating projects including container deposit scheme, core system consolidation, feasibility studies and safer city initiative. These are expected to reverse in later months.
- Materials and services reflects unfavourable timing variances relating to advertising (\$40K) and waste tipping fees (\$166K) and favourable timing variances for software licensing to be invoiced in a later month.
- Utilities and Insurances were \$46K (7.7%) under budget which is the result of the impact of temporarily closed venues in July and some small timing differences.
- Parking bay levies relate only to the re-opening of some previously closed bays. The main invoice for the 2020/21 parking bay licence will not be due until September this year due to a Covid related deferred payment date negotiated by the City.
- Depreciation for the month (a non-cash expense) has been estimated at 7.7% less than budget amount, but this is likely to change once the revised building valuations are incorporated into the City's accounts in the next month.
- Other expenses are 924K (73%) under budget due to timing differences relating to sponsorships and incorrect budget phasing of emergency services levy.

The aggregation of operating revenues and operating expenses reflects a Net Cash Surplus (Deficit) from Operations of (\$0.1M) compared to a year to date budget of (\$6.2M) - a favourable variance of \$6.1M.

Investing activities reflect a result of (\$4.7M) compared to a year to date budget of (\$ 6.5M). This is a variance of \$1.8M, attributable to slightly slower progress on the capital program - which should ramp up significantly in the next few months.

The major contributing factors to this variance were:

- Capital expenditure - Property, Plant & Equipment was \$961K (59%) behind budget largely due to a timing difference on the billing of supply of Christmas decorations now to be invoiced in November.
- Capital expenditure - Infrastructure was \$841K behind budget at 31 August, due to a timing difference with invoicing on the East End Revitalisation project.
- Grants for the acquisition of assets reflect a small grant payment received by the City earlier than expected.

Financing activities reflect a result of \$0.4M compared to a year to date budget of \$0.4M which is an on-budget result.

The major contributing factors to this variance were:

- There has not been any action yet in relation to proposed borrowing activities and repayments made on existing loans are precisely on budget.
- Transfers to Reserves for the month relating to the allocation of interest to the reserves and proposed movements between reserves were in line with budget.
- Transfers from Reserves were in line with budget phasing.

Adjusting for opening funds (Net Current Asset Position), generates the Budget Deficiency before Rates. This then indicates the Amount Required to be Raised from Rates.

The difference between the rates amount and the deficiency before rates is the closing position. The Financial Activity Statement for the period to 31 August shows that a rate yield of \$98.43M was levied on August 21, 2020 compared to the \$98.3M budget.

The disclosed year to date closing position of \$130.9M compares favourably to the year to date budgeted closing position of \$122.8M - a variance of 6.6%, reflecting the impact of the variances described earlier in this report for revenues, expenses, financing activity and investing activity.

The Financial Report (Attachment 7.1C) contains the statutory format financial information and supporting notes as well as some commentary about the City's financial position.

This report will also include some analysis of the rates collection profile in future months once the due date for the first rates instalment (28 September 2020) passes.

The Financial Variance Analysis (Attachment 7.1D(1) and Attachment 7.1D (2)) provide comments on the material variances disclosed in core services, operating projects and capital projects for each service area.

Stakeholder engagement

As the contents of this report focus on the organisation's recent past financial performance, only internal consultation is relevant to the preparation of this report.

Strategic alignment

Strategic Community Plan

This item addresses the community's vision for the future and specifically the following aspiration and Strategic Objective(s) contained in the Strategic Community Plan 2019 - 2029:

Aspiration:	Performance
Strategic Objective:	A financial business model underpinned by a culture of cost management, best value and strategic financial analysis that is subject to ongoing oversight, transparency and accountability

This report demonstrates financial oversight that encourages transparency, best value and accountability for use of the City's financial resources.

Corporate Business Plan

Aspiration:	All
Number:	Various
Operational Initiative:	All initiatives having financial or resource implications.

This report demonstrates the financial implications of the City's execution of the various initiatives contained in the Corporate Business Plan.

Legal and statutory implications

Section 6.4(1) and (2) of the *Local Government Act 1995* and *Local Government (Financial Management)*

Regulation 34(1) prescribe the requirement to prepare and present to Council (monthly), a Financial Activity Statement (FAS). *Local Government (Financial Management) Regulations 34(1)* prescribes that the FAS should contain:

- Annual Budget estimates, and approved revisions to these for comparison purposes.
- Actual amounts of income and expenditure to the end of the month of the FAS.
- Material variances between the comparable amounts and commentary on reasons for these variances.
- The net current assets at the end of the month to which the FAS relates.
- An explanation of the composition of the net current assets at the end of the month to which the FAS relates.

Risk implications

Impact of decision			
Organisation	Low		
Community	Low		
Risk domain	Consequence	Likelihood	Risk rating
Financial	Moderate	Unlikely	Low
Legal & Regulatory	Minor	Unlikely	Low

A carefully considered, well informed budget aligned to the City's Community Strategic Plan, Corporate Business Plan and Long Term Financial Plan is the most effective way to manage risk associated with financial sustainability and cashflow management. Timely and accountable management reporting and regular monitoring of actual financial performance against budget provides continued assurance moving forward.

Approval implications

This report seeks Council acknowledgement of receiving the Financial Activity Statement and accompanying documents within two months of the period to which they relate.

Financial implications

There are no direct financial implications of receiving this report as it reflects a historical accounting of financial transactions. When material variances are noted, appropriate remedial action will be initiated by the administration in a timely and prudent manner.

Policy references

There are no direct policy implications of this report, although the thresholds for determining material variances are as adopted by Council at the 4 August 2020 Budget Adoption meeting.

Comments

Nil

Recommendation

That Council RECEIVES the following financial reports for the period ended 31 August 2020:

1. Financial Activity Statement (Attachment 7.1A)
2. Net Current Asset Position (Attachment 7.1B)
3. Financial Report for the Period (Attachment 7.1C)
4. Financial Variance Analysis (Attachment 7.1D(1) & 7.1D(2))



City of Perth Financial Activity Statement

31 August - 2020

Detail	Annual Budget	YTD Budget	Actual	YTD Budget Variance \$	YTD Budget Variance %	
Revenue from Operating Activities						
Operating Grants	932,965	116,799	233,998	117,199	100.3%	✓
Contributions and Donations	687,031	102,005	95,536	(6,469)	(6.3%)	✗
Fees and Charges - Waste	10,111,117	8,783,859	9,369,809	585,950	6.7%	✓
Fees and Charges - Community Services	4,615,637	694,363	376,927	(317,436)	(45.7%)	✗
Rental and Hire Revenue	4,368,918	695,314	671,220	(24,094)	(3.5%)	✗
Parking Fees	50,882,017	6,336,338	8,507,282	2,170,944	34.3%	✓
Fines and Costs	5,096,000	1,555,600	1,669,624	114,024	7.3%	✓
Interest Earned	3,627,896	495,149	491,105	(4,044)	(0.8%)	✗
Profit on Disposal of Assets*	614,141	58,809	0	(58,809)	(100.0%)	✗
Other Revenue	641,880	109,532	70,145	(39,387)	(36.0%)	✗
Subtotal	81,577,602	18,947,769	21,485,646	2,537,877	13.4%	
Expenses						
Employee Costs	(75,525,890)	(12,736,675)	(11,839,122)	897,553	7.0%	✓
Advertising	(3,145,901)	(269,742)	(309,642)	(39,900)	(14.8%)	✗
Contractors and Consultants	(37,636,288)	(4,377,380)	(2,820,369)	1,557,011	35.6%	✓
Insurance	(1,073,587)	(178,931)	(181,273)	(2,341)	(1.3%)	✗
Waste Tipping Charges	(3,303,099)	(550,516)	(716,587)	(166,071)	(30.2%)	✗
Other Charges	(4,502,287)	(752,142)	(645,807)	106,335	14.1%	✓
Materials	(3,200,819)	(541,437)	(309,055)	232,381	42.9%	✓
IT Support and Maintenance	(4,208,425)	(701,404)	(764,171)	(62,767)	(8.9%)	✗
Plant and Fleet Costs	(1,056,616)	(176,103)	(69,030)	107,072	60.8%	✓
Utilities	(3,632,338)	(605,636)	(559,029)	46,607	7.7%	✓
Depreciation*	(36,189,735)	(6,171,087)	(6,603,716)	(432,629)	(7.0%)	✗
Interest Expenses	(386,349)	(65,350)	(83,728)	(18,378)	(28.1%)	✗
Loss on Asset Disposal*	(2,958,594)	0	0	0	0.0%	!
Parking Bay Levy	(17,417,303)	(2,902,884)	(2,946,863)	(43,979)	(1.5%)	✗
Other Expenses	(7,679,098)	(1,264,799)	(340,616)	924,183	73.1%	✓
Subtotal	(201,916,329)	(31,294,086)	(28,189,009)	3,105,077	9.9%	
Total - Operating Activities	(120,338,727)	(12,346,317)	(6,703,363)	5,642,954	45.7%	
Add Back Non Cash Items*	38,534,188	6,112,278	6,603,716	491,438	8.0%	✓
Net Surplus / (Deficit) from Operations	(81,804,539)	(6,234,039)	(99,647)	6,134,392	98.4%	✓
Investing Activities						
Non Operating Grants	5,438,360	0	9,951	9,951	0.0%	!
Purchase of Property, Plant & Equipment	(20,984,481)	(1,609,637)	(648,244)	961,393	(59.7%)	✗
Construction of Infrastructure	(42,962,119)	(4,906,357)	(4,064,934)	841,423	(17.1%)	✗
Proceeds from Sale of Plant & Equipment	1,354,679	0	0	0	0.0%	!
Sub Total - Investing Activities	(57,153,561)	(6,515,994)	(4,703,227)	1,812,767	27.8%	!
Financing Activities						
New Loan Proceeds	10,000,000	0	0	0	0.0%	!
Repayment of Borrowings	(4,680,892)	(656,248)	(656,248)	0	0.0%	!
Lease Principal Payments	0	(60,000)	(62,181)	(2,181)	(3.6%)	✗
Transfers to Reserves	(64,364,146)	(10,414,787)	(10,414,385)	402	0.0%	✓
Transfers from Reserves	73,168,374	11,573,574	11,573,574	0	0.0%	!
Sub Total - Financing Activities	14,123,336	442,539	440,760	(1,779)	(0.0%)	✗
Budget Deficiency before Rates	(124,834,764)	(12,307,494)	(4,362,114)	7,945,380	64.6%	✓
Opening Position at 1 July	36,844,431	36,844,431	36,844,431	0	0.0%	
Amount Raised from Rates	98,332,904	98,292,904	98,436,950	144,045	0.1%	✓
Closing Position Surplus (Deficit)	10,342,571	122,829,841	130,919,267	8,089,426	6.6%	✓



City of Perth - Net Current Assets

31 August - 2020

Detail	Annual Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance \$	%	
Current Assets						
Cash & Cash Equivalents - Unrestricted	7,524,453	5,000,000	3,595,496	(1,404,504)	(28%)	✘
Cash & Cash Equivalents - Restricted	2,066,022	1,000,000	102,295	(897,705)	(90%)	✘
Investments - Municipal Fund	25,000,000	40,000,000	44,663,716	4,663,716	12%	✔
Investments - Reserves	90,000,000	100,000,000	99,608,766	(391,234)	(0%)	✘
Receivables - Rates	2,400,691	130,000,000	128,296,549	(1,703,451)	(1%)	✔
Receivables - Trade & Other Receivables	8,204,618	7,000,000	6,542,199	(457,801)	(7%)	✔
Inventories	903,909	850,000	835,219	(14,781)	(2%)	✔
Deposits & Prepayments	1,152,689	4,000,000	4,002,365	2,365	0%	✘
Sub Total	137,252,382	287,850,000	287,646,605	(203,395)	(0%)	
Current Liabilities						
Trade & Other Payables	(22,516,806)	(36,500,000)	(42,576,932)	(6,076,932)	(17%)	✘
Borrowings	(4,751,628)	(3,576,788)	(4,257,185)	(680,397)	(19%)	✘
Lease Liabilities	(261,229)	(60,000)	(62,181)	(2,181)	(4%)	✘
Provisions	0	0	(80,000)	(80,000)	0%	!
Employee Entitlements	(12,065,755)	(12,205,755)	(11,342,791)	862,964	7%	✔
Sub Total	(39,595,418)	(52,342,543)	(58,319,089)	(5,976,546)	11%	
Unadjusted Net Assets	97,656,964	235,507,457	229,327,516	(6,179,941)	(3%)	✘
Less:						
Restricted Cash - Reserves	(92,066,022)	(101,000,000)	(99,711,061)	1,288,939	1%	✘
Add:						
Current Portion of Borrowings	4,751,628	3,500,000	4,257,185	757,185	22%	✔
Employee Benefit Provisions	0	0	80,000	80,000	0%	!
Lease Liabilities	0	60,000	62,181	2,181	4%	✔
Adjusted Net Current Assets	10,342,570	138,067,457	134,015,821	(4,051,636)	(3%)	✘
Net Cash Position						
Cash on Hand - Unrestricted	7,524,453	5,000,000	3,595,496	(1,404,504)	(28%)	✘
Money Market Instruments - Unrestricted	25,000,000	40,000,000	44,663,716	4,663,716	12%	✔
Unrestricted Cash	32,524,453	45,000,000	48,259,212	3,259,212		
Cash on Hand - Restricted	2,066,022	1,000,000	102,295	(897,705)	(90%)	✘
Money Market Instruments Restricted	90,000,000	100,000,000	99,608,766	(391,234)	(0%)	✘
Restricted Cash	92,066,022	101,000,000	99,711,061	(1,288,939)		
Net Cash	124,590,475	146,000,000	147,970,273	1,970,273	1%	✔



City of Perth Financial Report

Financial Statements and Commentary for the period ending

31 August 2020



City of Perth Financial Report

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City of Perth Financial Report

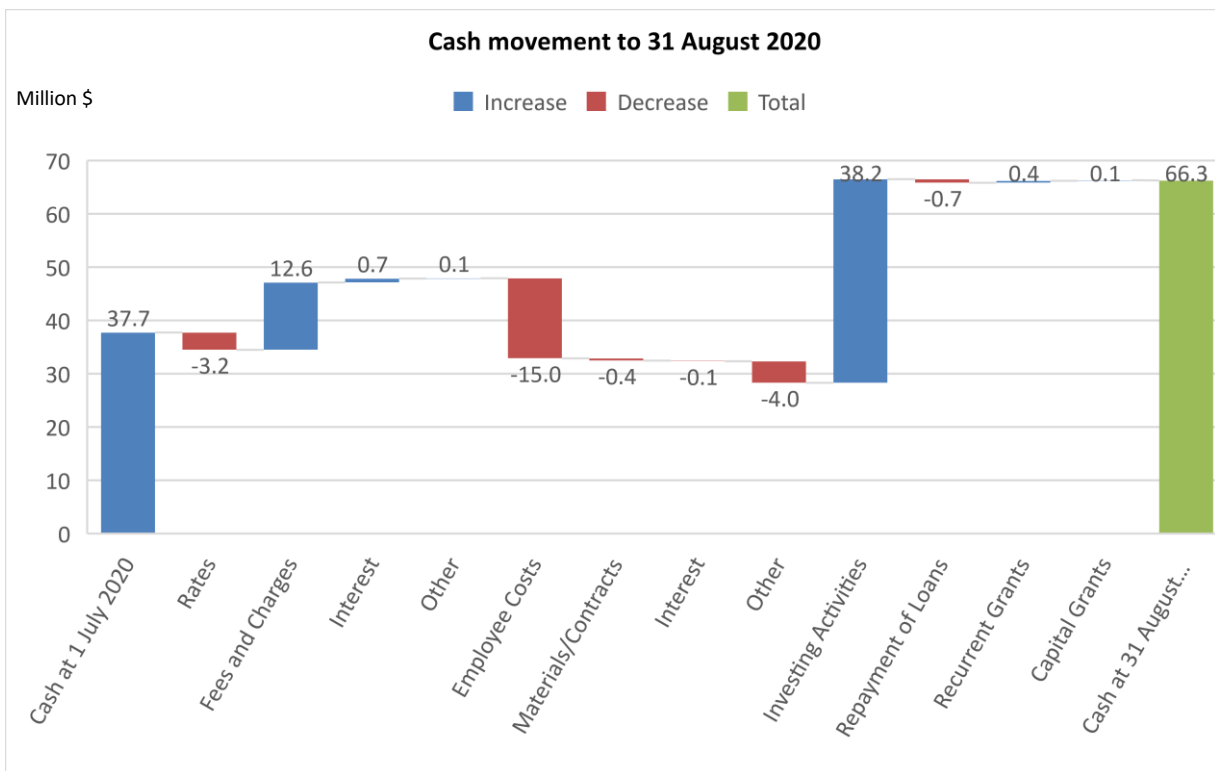
1.0 Balance Sheet commentary for the period ending 31 August 2020

Total net assets at 31 August 2020	\$1,345,806,716
Net current assets at 31 August 2020	\$229,327,516
Current Ratio:	3.26

1.01 Cash and Cash Equivalents

This line includes petty cash and floats, balances held in the Municipal bank accounts, On Call funds and Term Deposits of less than 3 months.

The chart below explains the movement in Cash from 1 July 2020 to 31 August 2020.



1.02 Deposits and Prepayments

Significant Prepayments include insurance premiums of \$983,547, Microsoft licenses of \$460,524, Technology One Support and Maintenance of \$311,096 and Pathways Annual Maintenance of \$192,546.

1.03 Other financial assets at amortised cost

This line reports funds held in Term Deposits with a maturity of greater than 3 months.



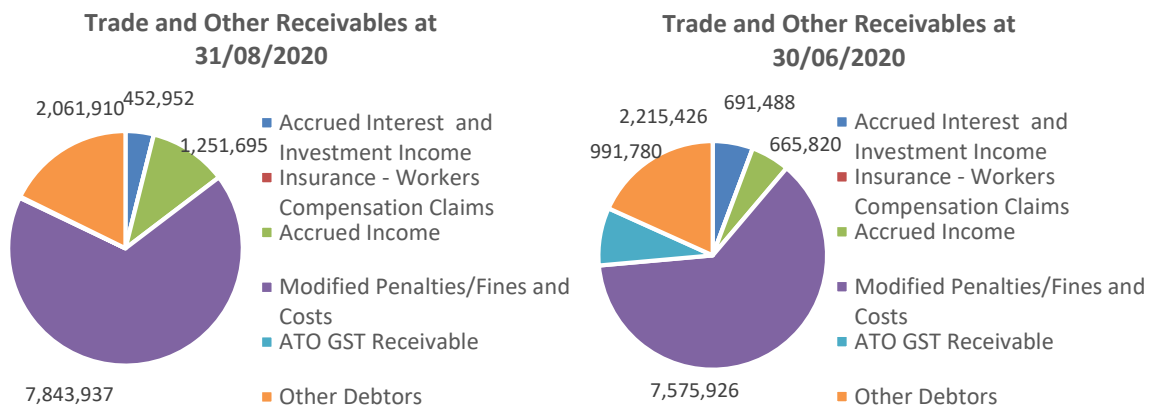
City of Perth Financial Report

1.0 Balance Sheet commentary for the period ending 31 August 2020 (continued)

1.04 Trade and Other Receivables (current)

Current trade and other receivables include rates, rental and events income, GST receivable and fines and infringements.

Debtor days are currently 42.28 which is higher than July (35.65) due to credit notes raised in July to the value of \$415,236 including \$117,397 for Department of Justice. In August \$578,331 debts were overdue > 90 days including \$342,368 deemed unrecoverable.



1.05 Other Financial Assets at amortised cost

The City holds Mortgage Backed Securities to the value of \$2,351,502.

1.06 Financial Assets at fair value through profit and loss

This line discloses the City's 10,000 units share of Local Government House. WALGA revalues the units annually and the City makes financial adjustments accordingly.

1.07 Right of Use Assets

Under AASB16 leases must be recognised as liabilities with the corresponding asset also brought on and depreciated over the term of the lease. Currently three assets under lease have been brought on: AMP Access Ramp; Allendale/Trinity underpass and City Arcade/Trinity Underpass.

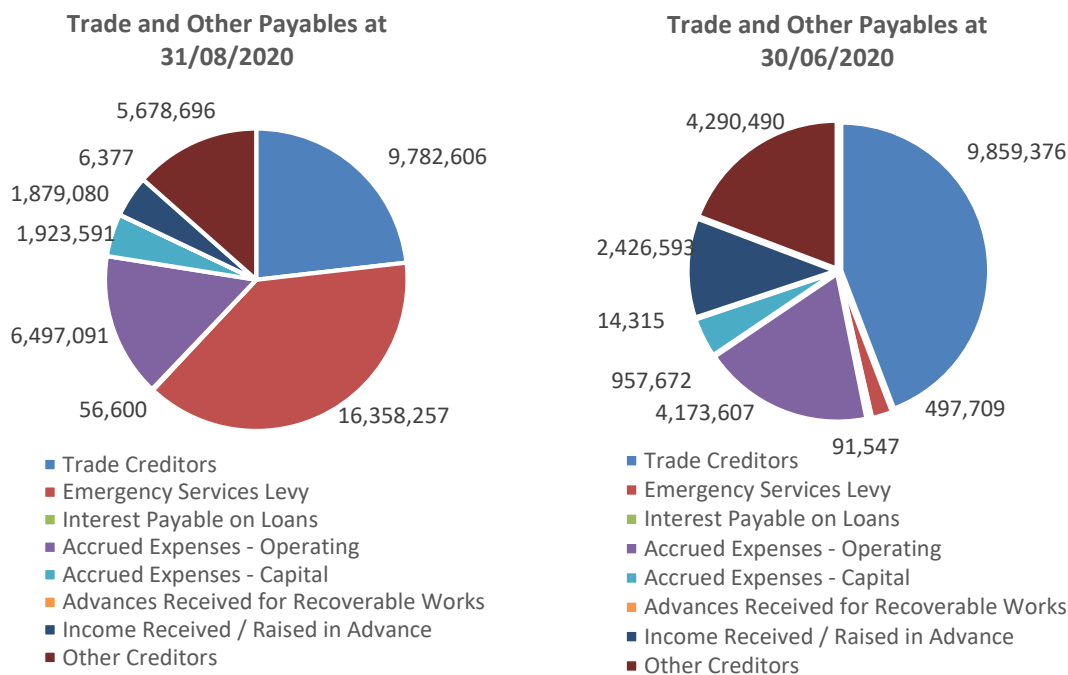


1.0 Balance Sheet commentary for the period ending 31 August 2020 (continued)

1.08 Trade and Other Payables

Trade and Other Payables include Bonds and retentions held, parking cards, trade creditors, accrued payroll and general accruals.

Average age of creditor invoices due for payment is currently 17.65 days.



1.09 Employee Benefits

Employee benefits includes Annual Leave and Long Service Leave entitlements and are accrued monthly. Long Service Leave is reconciled annually to anticipated probability of entitlement.

1.10 Lease Liabilities

Under AASB16 leases must be recognised as liabilities with the corresponding asset also brought on and depreciated over the term of the lease. Currently only three leases have been brought on in this way and all relate to properties leased.

1.11 Contract Liabilities

Under AASB15 and AASB1058 revenue for which performance obligations have not yet been met must be held as a liability and released when the goods/services relating to the contract have been provided or the asset completed.

Contract liabilities include \$1.425m PTA contract revenue for Moore Street capital works.



City of Perth Financial Report

2.0 Statement of Comprehensive Income for the period ending 31 August 2020 by Program

Detail	Note	*Budget 2020/2021	** Revised Budget YTD	Actual YTD 31/08/2020	YTD Variance	
Operating Revenue						
Governance		469,201	38,665	151,229	112,564	291.1%
General Purpose Funding Rates		102,412,800	98,796,054	98,934,439	138,385	0.1%
General Purpose Funding Other		-	-	-	-	-
Law, Order, Public Safety		447,750	71,991	55,642	(16,349)	(22.7%)
Health		1,182,500	191,800	11,097	(180,703)	(94.2%)
Education and Welfare		1,952,000	330,500	218,321	(112,179)	(33.9%)
Housing		-	-	-	-	-
Community Amenities		10,413,081	8,829,437	9,384,521	555,084	6.3%
Recreation and Culture		780,418	101,664	97,774	(3,890)	(3.8%)
Transport		55,947,617	7,888,313	10,197,618	2,309,305	29.3%
Economic Services		5,573,997	919,775	855,585	(64,190)	(7.0%)
Other Property and Services		82,000	13,667	16,370	2,703	19.8%
Total Operating Income		179,261,364	117,181,866	119,922,596	2,740,730	2.3%
Operating Expenditure						
Governance		(21,556,338)	(2,590,793)	(2,376,675)	(214,118)	8.3%
General Purpose Funding		(1,234,324)	(246,269)	(174,211)	(72,058)	29.3%
Law, Order, Public Safety		(8,659,278)	(1,453,369)	(1,320,334)	(133,035)	9.2%
Health		(3,088,219)	(521,211)	(438,580)	(82,631)	15.9%
Education and Welfare		(3,670,148)	(615,890)	(549,917)	(65,973)	10.7%
Housing		-	-	-	-	-
Community Amenities		(24,574,863)	(4,036,539)	(3,378,134)	(658,405)	16.3%
Recreation and Culture		(25,771,932)	(3,839,593)	(3,259,451)	(580,142)	15.1%
Transport		(82,803,007)	(13,563,677)	(12,712,049)	(851,628)	6.3%
Economic Services		(20,753,761)	(3,265,574)	(3,036,219)	(229,355)	7.0%
Other Property and Services		(6,724,519)	(1,095,822)	(858,624)	(237,198)	21.6%
Total Operating Expenditure		(198,836,389)	(31,228,736)	(28,104,194)	(3,124,542)	10.0%
Net from Operations		(19,575,025)	85,953,130	91,818,402	5,865,272	6.8%
Finance Costs						
		(386,349)	(65,350)	(83,728)	18,378	(28.1%)
Net Result		(19,961,374)	85,887,780	91,734,674	5,883,650	6.9%
Grants/Contributions						
Non-operating Grants and Contributions		5,438,360	-	9,951	9,951	-
Total Grants/Contributions		5,438,360	-	9,951	9,951	-
Disposal/Write Off of Assets						
Gain/(Loss) on Disposal of Assets	2	(2,344,453)	-	-	-	-
Change in net assets resulting from operations before significant items		(16,867,467)	85,887,780	91,744,625	5,893,601	6.9%
Significant Items						
Distribution from TPRC		-	-	-	-	-
Initial Recognition of Assets		-	-	-	-	-
Contributed Assets		-	-	-	-	-
Change in net assets resulting from operations after significant items		(16,867,467)	85,887,780	91,744,625	5,893,601	6.9%

*/** 2020/2021 Budget adopted by Council on 4 August 2020



City of Perth Financial Report

3.0 Statement of Comprehensive Income for the period ending 31 August 2020 by Nature or Type

Detail	Note	*Budget 2020/2021	Revised Budget YTD	Actual YTD 31/08/2020	YTD Variance	
Operating Revenue						
Rates		98,332,904	98,292,905	98,436,950	144,045	0.1%
Grants and Contributions for Non Capital Purposes		1,584,996	218,804	329,534	110,730	50.6%
Fees and Charges		75,073,688	18,065,475	20,594,862	2,529,387	14.0%
Interest and Investment Income		3,627,896	495,149	491,105	(4,044)	(0.8%)
Other Revenue		641,880	109,532	70,145	(39,387)	(36.0%)
Total Revenue from Operating Activities		179,261,364	117,181,866	119,922,596	2,740,730	2.3%
Operating Expenditure						
Employee Costs		(75,525,890)	(12,736,675)	(11,838,035)	(898,640)	7.1%
Materials and Contracts		(57,318,437)	(7,368,724)	(5,636,145)	(1,732,579)	23.5%
Utilities		(3,632,338)	(605,636)	(559,029)	(46,607)	7.7%
Depreciation and Amortisation		(36,189,735)	(6,171,087)	(6,603,716)	432,629	(7.0%)
Interest		(386,349)	(65,350)	(83,728)	18,378	(28.1%)
Insurance		(1,073,587)	(178,931)	(181,273)	2,342	(1.3%)
Expenses Provision		(655,791)	(67,564)	(25,433)	(42,131)	62.4%
Other Expenses from Ordinary Activities		(24,440,611)	(4,100,119)	(3,260,563)	(839,556)	20.5%
Total Expenses from Ordinary Activities		(199,222,738)	(31,294,086)	(28,187,922)	(3,106,164)	9.9%
Change in Net Assets from Ordinary Activities before Capital Amounts		(19,961,374)	85,887,779	91,734,674	5,846,895	6.8%
Grants/Contributions						
Grants and Contributions- Capital		5,438,360	-	9,951	9,951	-
Net Operating Surplus		(14,523,014)	85,887,779	91,744,625	5,856,846	6.8%
Disposal/Write Off of Assets	2	(2,344,453)	-	-	-	-
Significant Items						
Distribution from TPRC		-	-	-	-	-
Initial Recognition of Assets		-	-	-	-	-
Contributed Assets		-	-	-	-	-
Change in net assets resulting from operations after capital amounts and significant items		(16,867,467)	85,887,779	91,744,625	5,856,845	6.8%

*/** 2020/2021 Budget adopted by Council on 4 August 2020



City of Perth Financial Report

4.0 Statement of Financial Position as at 31 August 2020

Detail	Note	31/08/2020	30/06/2020
Current Assets			
Cash and Cash Equivalents	11	66,307,376	37,727,249
Deposits/Prepayments	4	4,002,365	2,677,337
Other financial assets at amortised cost	3, 11	81,662,897	123,229,198
Trade and Other Receivables	5	6,542,199	7,086,530
Rates Receivable	1	128,296,549	2,559,947
Inventories		835,219	845,037
Total Current Assets		287,646,605	174,125,298
Non Current Assets			
Other financial assets at amortised cost	3	2,351,502	2,370,916
Financial assets at fair value through profit and loss	3	178,053	178,053
Trade and Other Receivables	5	45,070	42,539
Investments accounted for using the equity method	3	10,007,289	10,012,872
Property, Plant and Equipment	8	710,791,831	714,539,576
Infrastructure	8	368,950,577	372,071,666
Right of Use Assets	8	3,185,985	3,201,792
Capital Work in Progress	8	31,940,053	27,226,875
Total Non Current Assets		1,127,450,360	1,129,644,289
Total Assets		1,415,096,965	1,303,769,587
Current Liabilities			
Trade and Other Payables	6	42,270,275	22,382,272
Employee Benefits	7	11,342,791	11,104,103
Provisions	7	80,000	80,000
Lease Liabilities		62,181	61,830
Contract Liabilities		306,657	264,042
Loan Liability	9	4,257,185	4,233,037
Total Current Liabilities		58,319,089	38,125,284
Non Current Liabilities			
Employee Benefits	7	1,901,724	1,901,724
Lease Liabilities		3,170,655	3,181,311
Contract Liabilities		2,033,243	1,953,243
Loan Liability	9	3,865,538	4,545,934
Total Non Current Liabilities		10,971,160	11,582,212
Total Liabilities		69,290,249	49,707,496
Net Assets		\$1,345,806,716	\$1,254,062,091
Equity			
Accumulated Surplus		801,164,356	708,260,542
Asset Revaluation Reserve	10	444,931,299	444,931,299
Reserves - cash/financial asset backed	10	99,711,061	100,870,250
Total Equity		\$1,345,806,716	\$1,254,062,091



City of Perth Financial Report

5.0 Statement of Changes in Equity for the period ending 31 August 2020

Detail	Accumulated Surplus	Asset Revaluation Reserve	Reserves Cash/Investment Backed	Total Equity
Balance at 1 July 2019	692,525,125	469,921,563	104,338,816	1,266,785,504
New Accounting Standards	(100,530)	-	-	(100,530)
Net Result	12,855,523	-	-	12,855,522
Revaluation of Assets	(24,990,264)	-	-	(24,990,264)
Asset Revaluation Reserve Transfers	24,502,122	(24,990,264)	-	(488,142)
Reserve Transfers	3,468,567	-	(3,468,567)	-
Balance at 30 June 2020	\$708,260,542	\$444,931,299	\$100,870,249	\$1,254,062,090
Balance at 1 July 2020	708,260,542	444,931,298	100,870,249	1,254,062,090
Net Result	91,744,625	-	-	91,744,625
Asset Revaluation Reserve Transfers	-	-	-	-
Reserve Transfers	1,159,189	-	(1,159,189)	-
Balance at the end of the reporting period	\$801,164,356	\$444,931,298	\$99,711,060	\$1,345,806,714



City of Perth Financial Report

6.0 Statement of Cash Flows for the period ending 31 August 2020

	Note	*Budget 2020/2021	YTD Actual 31/08/2020	YTD Variation	
Cash Flows from Operating Activities					
Receipts					
Rates		97,832,904	(3,202,187)	(101,035,091)	(103.3%)
Fees and Charges		74,473,687	12,606,399	(61,867,288)	(83.1%)
Interest		3,877,896	729,641	(3,148,255)	(81.2%)
Other		2,126,876	70,145	(2,056,731)	(96.7%)
		178,311,363	10,203,998	(168,107,365)	(94.3%)
Payments					
Employee Costs		(76,075,890)	(15,039,274)	61,036,616	80.2%
Materials and Contracts		(56,668,437)	(441,804)	56,226,633	99.2%
Interest		(386,350)	(118,675)	267,675	69.3%
Other		(30,012,326)	(4,015,961)	25,996,365	86.6%
		(163,143,003)	(19,615,714)	143,527,289	88.0%
Net Cash Flows from Operating Activities	12	15,168,360	(9,411,716)	(24,580,076)	162.0%
Cash Flows from Investing Activities					
Distribution from TPRC		-	-	-	-
Proceeds from Disposal of Assets		1,354,679	-	(1,354,679)	(100.0%)
Proceeds from Disposal of Investments		-	41,846,329	41,846,329	-
Purchase Land and Buildings		(10,478,447)	-	10,478,447	(100.0%)
Purchase Infrastructure Assets		(42,662,118)	-	42,662,118	(100.0%)
Purchase Plant and Mobile Equipment		(4,450,365)	-	4,450,365	100.0%
Purchase Office Furniture and Equipment		(6,055,669)	-	6,055,669	(100.0%)
Work in Progress		-	(3,466,334)	(3,466,334)	-
Purchase of Investments		-	(183,699)	(183,699)	-
Net Cash Flows from Investing Activities		(62,291,920)	38,196,296	100,488,216	(161.3%)
Cash Flows from Financing Activities					
New Loan Proceeds		10,000,000	-	(10,000,000)	(100.0%)
Repayment of Lease Liability		-	(10,305)	(10,305)	-
Repayment of Borrowings		(4,680,892)	(656,248)	4,024,644	86.0%
Transfers from/to Reserves		8,804,228	-	(8,804,228)	100.0%
		14,123,336	(666,553)	(14,789,889)	104.7%
Cash Flows from Government and Other Parties					
Receipts from Appropriations/Grants					
Recurrent		5,438,360	372,149	(5,066,211)	(93.2%)
Capital		-	89,951	89,951	-
		5,438,360	462,100	(4,976,260)	(91.5%)
Net Increase (Decrease) in Cash Held		(27,561,864)	28,580,127	56,141,991	(203.7%)
Cash at 1 July 2020		60,086,319	37,727,249	(22,359,070)	(37.2%)
Cash at end of reporting period	11	32,524,455	66,307,376	33,782,921	103.9%

*/** 2020/2021 Budget adopted by Council on 4 August 2020



City of Perth Financial Report

7.0 Notes to the Balance Sheet for the period ending 31 August 2020

1 Rates Receivable	Actual YTD 31/08/2020	2019/20 30/06/2020
Outstanding Amount at 30 June 2020	2,559,947	914,187
Rates Levied for the Year	82,745,787	97,914,435
Late Payment Penalties	794	237,011
Ex Gratia Rates	11,911	7,648
Rates Administration Fee	9,560	413,063
Rates Instalment Interest	2,502	393,101
Back Rates	(2,775)	345,332
Bins Levy	8,388,053	148,605
Emergency Services Levy	23,008,774	498,299
	116,724,553	100,871,681
Amount Received during the Period	(11,571,996)	98,311,734
Outstanding Amount at 31 August 2020	\$128,296,549	\$2,559,947

2 Gain/(Loss) on Disposal/Write off of Assets	Annual Budget	Actual YTD 31/08/2020
Land and Buildings		
Proceeds on Disposal	350,004	-
Less: Carrying amount of assets sold/written off (Loss) on Disposal/Write Off	<u>180,000</u>	<u>-</u>
	170,004	-
Infrastructure		
Proceeds on Disposal	-	-
Less: Carrying amount of assets written off (Loss) on Write Off	<u>2,722,794</u>	<u>-</u>
	(2,722,794)	-
Plant and Mobile Equipment		
Proceeds on Disposal	264,137	-
Less: Carrying amount of assets sold/written off Loss on Disposal /Write Off	<u>55,800</u>	<u>-</u>
	208,337	-
Furniture and Equipment		
Proceeds on Disposal	-	-
Less: Carrying amount of assets sold /written off (Loss) on Disposal/Write Off	<u>-</u>	<u>-</u>
	-	-
Gain/(Loss) on Disposal/Write off of Assets	(2,344,453)	-

3 Other Financial Assets	31/08/2020	30/06/2020
Current		
Bank/Term Deposits	76,000,000	117,750,000
Managed Funds	5,662,897	5,479,198
Total Current Investments	\$81,662,897	\$123,229,198
Non Current	31/08/2020	30/06/2020
Other financial assets at amortised cost		
Mortgage Backed Securities (MBS)	<u>2,351,502</u>	<u>2,370,916</u>
	2,351,502	2,370,916
Equity in Local Government House	178,053	178,053
Equity in Mindarie Regional Council	6,091,422	6,091,422
Equity in Tamala Park Regional Council	3,915,867	3,921,450
Total financial assets at amortised cost	10,007,289	10,012,872



City of Perth Financial Report

7.0 Notes to the Balance Sheet for the period ending 31 August 2020 (continued)

4 Deposits/Prepayments

	31/08/2020	30/06/2020
Prepaid Insurance	983,547	4,211
Other	3,029,156	2,673,126
	<u>\$4,002,365</u>	<u>\$2,677,337</u>

5 Trade And Other Receivables

	31/08/2020	30/06/2020
Current		
Accrued Interest and Investment Income	452,952	691,488
Accrued Income	1,251,695	665,820
Modified Penalties/Fines and Costs	7,843,937	7,575,926
<i>Debtors - General:</i>		
Australian Taxation Office - GST Refundable	20,664	991,780
Other Debtors	2,061,910	2,215,426
	<u>11,631,158</u>	<u>12,140,440</u>
Less: Provision for Doubtful Debts	<u>(5,088,959)</u>	<u>(5,053,910)</u>
	<u>\$6,542,199</u>	<u>\$7,086,530</u>
Non Current		
Pensioners' Rates Deferred	45,070	42,539
	<u>\$45,070</u>	<u>\$42,539</u>

6 Trade And Other Payables

	31/08/2020	30/06/2020
Current		
Trade Creditors	9,782,606	9,859,376
Emergency Services Levy	16,358,257	497,709
Interest Payable on Loans	56,600	91,547
Accrued Expenses - Operating	6,497,091	4,173,607
Accrued Expenses - Capital	1,923,591	957,672
Advances Received for Recoverable Works	6,377	14,315
Income Received / Raised in Advance	1,879,080	2,426,593
Deposits and Bonds	71,508	70,963
Australian Taxation Office - GST Payable	16,469	-
Other Creditors	5,678,696	4,290,490
	<u>\$42,270,275</u>	<u>\$22,382,272</u>



City of Perth Financial Report

7.0 Notes to the Balance Sheet for the period ending 31 August 2020 (continued)

7 Employee Benefits

	31/08/2020	30/06/2020
Current		
Leave Entitlements		
Annual Leave	5,341,134	5,254,758
Self Funded Leave	285,943	282,365
Motor Vehicle Settlements	-	365
Long Service Leave	5,595,002	5,443,117
Recognition of Employees- Presentations	120,712	123,498
	\$11,342,791	\$11,104,103
Non Current		
Annual Leave	384,346	384,346
Long Service Leave	1,517,378	1,517,378
	\$1,901,724	\$1,901,724
Provisions		
Current		
Workers Compensation	80,000	80,000
	\$80,000	\$80,000

8 Property, Plant and Equipment and Work in Progress

	31/08/2020	30/06/2020
Land - fair value	388,680,883	388,680,883
Less: Accumulated Depreciation	(9,890,606)	(9,781,877)
	378,790,277	378,899,006
Buildings - at fair value	503,843,162	503,843,162
Less: Accumulated Depreciation	(218,012,201)	(215,973,801)
	285,830,961	287,869,361
Leasehold Improvements - at fair value	915,820	915,820
Less: Accumulated Depreciation	(237,023)	(231,549)
	678,797	684,271
Infrastructure Assets - at cost/fair value	624,747,814	624,747,814
Less: Accumulated Depreciation	(255,797,237)	(252,676,148)
	368,950,577	372,071,666
Plant and Mobile Equipment - at cost/fair value	40,564,346	40,845,271
Less: Accumulated Depreciation	(29,176,442)	(28,641,131)
	11,387,904	12,204,140
Office Furniture and Equipment - at cost/fair value	54,871,556	54,871,556
Less: Accumulated Depreciation	(20,767,664)	(19,988,758)
	34,103,892	34,882,798
Property, Plant and Equipment	1,079,742,408	1,086,611,242
Work in Progress - at cost	31,940,053	27,226,875
	31,940,053	27,226,875
Right of Use (Leased) assets	3,302,938	3,302,938
Less: Accumulated Depreciation	(116,953)	(101,146)
	3,185,985	3,201,792
Total Property, Plant and Equipment and Work in Progress	\$1,114,868,446	\$1,113,838,117



City of Perth Financial Report

7.0 Notes to the Balance Sheet for the period ending 31 August 2020 (continued)

8 Property, Plant and Equipment and Work in Progress - Movement at Cost

	Balance 30/06/2020	Acquisitions Actual YTD	Transfers Actual YTD	Discovered/Initial Recognition of Assets Actual YTD	Disposals/ Write off/ Actual YTD	Reclassification Actual YTD	Balance 31/08/2020
Land	388,680,883	-	-	-	-	-	388,680,883
Buildings	503,843,162	-	-	-	-	-	503,843,162
Leasehold Improvements	915,820	-	-	-	-	-	915,820
Infrastructure Assets	624,747,814	-	-	-	-	-	624,747,814
Plant and Mobile Equipment	40,845,271	-	-	-	-	-	40,845,271
Office Furniture and Equipment	54,871,556	-	-	-	-	-	54,871,556
Right of Use (Leased) assets	3,302,938	-	-	-	-	-	3,302,938
Work in Progress	27,226,875	4,432,253	-	-	-	-	31,659,128
	\$1,644,434,319	\$4,432,253	-	-	-	-	\$1,648,866,572

9 Loan Liability

	31/08/2020	30/06/2020
Current		
Loans - Western Australian Treasury Corporation	4,257,185	4,233,037
Non Current		
Loans - Western Australian Treasury Corporation	3,865,538	4,545,934



City of Perth Financial Report

7.0 Notes to the Balance Sheet for the period ending 31 August 2020 (continued)

10 Reserve Funds

Purpose of Reserve Fund	Balance 30/06/2020	Transfer from (or returned to) Accumulated Surplus	Transfer to Accumulated Surplus	Transfer Between Reserves	Balance 31/08/2020
Refuse Disposal and Treatment	4,349,665	18,152	-	-	4,367,817
Concert Hall - Refurbishment and Maint.	6,708,438	27,996	-	-	6,736,434
Asset Enhancement	24,910,850	103,958	-	-	25,014,808
Parking Levy	8,403,351	46,850	-	10,000,000	18,450,201
Art Acquisition	349,787	1,459	-	-	351,246
Heritage Incentive	707,291	2,952	-	-	710,243
Parking Facilities Development	28,661,278	107,829	-	(10,000,000)	18,769,107
Employee Entitlements	2,018,137	8,422	-	-	2,026,559
David Jones Bridge	397,653	1,660	-	-	399,313
Bonus Plot Ratio	685,033	2,858	-	-	687,891
Enterprise and Initiative	6,462,578	26,969	-	-	6,489,547
Public Art	559,518	2,335	-	-	561,853
Council House Refurbishment	1,508,928	6,297	-	-	1,515,225
Technology Upgrade	2,621,647	10,941	-	-	2,632,588
Major Infrastructure	5,917,556	24,695	-	-	5,942,251
Provisional Capital	1,573,574	(1,573,574)	-	-	-
Organisational Reform	5,034,966	21,012	-	-	5,055,978
	100,870,250	(1,159,189)	-	-	99,711,061
* Asset Revaluation	444,931,299	-	-	-	444,931,299
	\$545,801,549	(1,159,189)	-	-	\$544,642,360

* The Asset Revaluation Reserve is a non cash backed reserve and cannot be used ,except for adjustments to fixed assets on their revaluation, disposal or write off.



City of Perth Financial Report

7.0 Notes to the Balance Sheet for the period ending 31 August 2020 (continued)

11 Cash Reconciliation

	31/08/2020	30/06/2020
Cash and Cash Equivalents	66,307,376	37,727,249
Short Term Cash Investments	81,662,897	123,229,198
	<u>\$147,970,273</u>	<u>\$160,956,447</u>

12 Reconciliation of Net Cash Provided By Operating Activities to Operating Surplus

	31/08/2020	30/06/2020
Change in Net Assets Resulting from Operations	91,744,625	(3,015,543)
Adjustment for items not involving the movement of Funds:		
Depreciation	6,603,716	39,045,491
Doubtful Debts	35,049	602,187
(Gain)/Loss on Disposal/Write off/Contribution of Assets	-	1,477,961
	<u>98,383,390</u>	<u>38,110,096</u>
Revenues Provided By :		
Government Grants	(462,100)	(6,162,612)
	<u>(462,100)</u>	<u>(6,162,612)</u>
Change in Operating Assets and Liabilities		
Add Back		
Decrease in Inventories	9,818	-
Decrease in Accrued Interest and Dividend Income	238,536	177,344
Decrease in Deferred Debtors	-	16,754
Decrease in Accrued Income	-	227,085
Increase in Income Received /Raised in Advance	-	478,281
Increase in Accrued Expenses	2,323,484	837,483
Increase in Provisions	258,449	205,950
Increase in Trade and Other Payables	17,117,666	-
Increase in Contract Liabilities	122,615	2,217,285
Deduct		
Decrease in Trade and Other Payables	-	(3,675,968)
Decrease in Income Received /Raised in Advance	(555,452)	-
Decrease in Accrued Interest Payable	(34,947)	(61,164)
Increases in Deferred Debtors	(2,531)	-
Increase in Inventories	-	(15,428)
Increase in Trade and Other Receivables	(124,899,742)	(1,193,544)
Increase in Prepayments	(1,325,028)	(1,293,244)
Increase in Accrued Income	(585,875)	-
	<u>(107,333,007)</u>	<u>(2,079,166)</u>
Net Cash Provided by Operating Activities	(9,411,716)	\$29,868,318



City of Perth Financial Report

7.0 Notes to the Balance Sheet for the period ending 31 August 2020 (continued)

13 Ratios

	31/08/2020	30/06/2020
1 Current Ratio		
<u>Current Assets minus Restricted Assets</u>		
Current Liabilities minus Liabilities associated with Restricted Assets	3.26	1.98
2 Debt Ratio		
<u>Total Liabilities</u>		
Total Assets	4.90%	3.81%
3 Debt Service Ratio		
<u>Debt Service Cost</u>		
Available Operating Revenue	133.01%	6.65%
4 Rate Coverage Ratio		
<u>Net Rate Revenue</u>		
Operating Revenue	82.50%	51.99%
5 Outstanding Rates Ratio		
<u>Rates Outstanding</u>		
Rates Collectable	109.91%	2.54%
6 Untied Cash to Unpaid Creditors Ratio		
<u>Untied Cash</u>		
Unpaid Trade Creditors	5.17	6.33
7 Gross Debt to Revenue Ratio		
<u>Gross Debt</u>		
Total Revenue	6.77%	4.59%
8 Gross Debt to Economically Realisable Assets Ratio		
<u>Gross Debt</u>		
Economically Realisable Assets	0.78%	0.94%

Restricted Assets includes reserve funds and tied contributions not utilised at 31 August 2020.



Core Services Year to Date Variances - August 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Detailed Subservice Variances					
CEO Alliance					
CEO Alliance Admin					
Expenditure - Cash	127,098	118,340	8,758	6.9%	✓ Timing variance, consultancy for Executive Coaching.
Internal Allocation	31,742	29,280	2,462	7.8%	✓
Net Operating Result after Allocations	158,840	147,620	11,220	7.1%	
CEO Alliance					
Internal Audit					
Expenditure - Cash	43,295	45,622	(2,327)	(5.4%)	✗
Internal Allocation	22,611	20,783	1,828	8.1%	✓
Net Operating Result after Allocations	65,906	66,405	(499)	(0.8%)	
CEO Alliance					
Advocacy and Inter-Govt Relations					
Expenditure - Cash	31,884	29,727	2,157	6.8%	✓
Internal Allocation	10,497	9,950	547	5.2%	✓
Net Operating Result after Allocations	42,381	39,677	2,704	6.4%	
CEO Alliance					
Stakeholder Management					
Expenditure - Cash	8,997	7,771	1,226	13.6%	✓
Internal Allocation	3,527	3,565	(38)	(1.1%)	✗
Net Operating Result after Allocations	12,524	11,336	1,188	9.5%	
CEO Alliance					
Integrated Strategic Planning					
Expenditure - Cash	57,191	26,402	30,789	53.8%	✓ Timing variance for Consultancy Stakeholder Framework Development.
Internal Allocation	9,489	9,150	339	3.6%	✓
Net Operating Result after Allocations	66,680	35,552	31,128	46.7%	
CEO Alliance					
Corporate Recovery					
Expenditure - Cash	13,437	43,198	(29,761)	(221.5%)	✗ Timing variance, budget to be transferred from Covid rebound strategy.
Internal Allocation	7,647	7,366	281	3.7%	✓
Net Operating Result after Allocations	21,084	50,564	(29,480)	(139.8%)	
CEO Alliance					
Integrated Corporate Performance					
Expenditure - Cash	17,888	19,682	(1,794)	(10.0%)	✗
Internal Allocation	5,371	5,390	(19)	(0.4%)	✗
Net Operating Result after Allocations	23,259	25,072	(1,813)	(7.8%)	



Core Services Year to Date Variances - August 2020

Attachment D (1)

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
CEO Alliance					
Organisational Capability					
Expenditure - Cash	29,335	30,625	(1,290)	(4.4%)	✘
Internal Allocation	3,561	3,993	(432)	(12.1%)	✘
Net Operating Result after Allocations	32,896	34,618	(1,722)	(5.2%)	
CEO Alliance					
Organisational Systems Improvement					
Expenditure - Cash	24,459	30,058	(5,599)	(22.9%)	✘ Invoices to be reallocated to correct subservices.
Internal Allocation	4,732	4,776	(44)	(0.9%)	✘
Net Operating Result after Allocations	29,191	34,834	(5,643)	(19.3%)	
CEO Alliance					
Risk Management					
Expenditure - Cash	23,934	18,645	5,289	22.1%	✔ Timing variance, consultancy for business continuity testing ,risk management road map.
Internal Allocation	9,411	8,147	1,264	13.4%	✔ Under allocation from business systems due to delay in risk management license invoices.
Net Operating Result after Allocations	33,345	26,792	6,553	19.7%	
CEO Alliance					
Business Continuity					
Expenditure - Cash	16,878	18,505	(1,627)	(9.6%)	✘
Internal Allocation	9,812	8,484	1,328	13.5%	✔ Under allocation from business systems due to delay in risk management license invoices.
Net Operating Result after Allocations	26,690	26,989	(299)	(1.1%)	
CEO Alliance					
Project Management Office					
Expenditure - Cash	70,385	64,528	5,857	8.3%	✔
Internal Allocation	55,848	54,602	1,246	2.2%	✔
Net Operating Result after Allocations	126,233	119,130	7,103	5.6%	
CEO Alliance					
Marketing					
Expenditure - Cash	106,740	116,181	(9,441)	(8.8%)	✘
Internal Allocation	56,089	53,042	3,047	5.4%	✔
Net Operating Result after Allocations	162,829	169,223	(6,394)	(3.9%)	
CEO Alliance					
Media and Communications					
Expenditure - Cash	113,379	90,058	23,321	20.6%	✔ Vacancies and reduced working hours for staff.
Internal Allocation	53,427	50,060	3,367	6.3%	✔
Net Operating Result after Allocations	166,806	140,118	26,688	16.0%	



Core Services Year to Date Variances - August 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
CEO Alliance					
Creative Services					
Expenditure - Cash	91,083	70,601	20,482	22.5%	✓ Timing variance in annual subscriptions
Internal Allocation	39,171	36,785	2,386	6.1%	✓
Net Operating Result after Allocations	130,254	107,386	22,868	17.6%	
CEO Alliance					
Digital Channels					
Expenditure - Cash	139,009	176,975	(37,966)	(27.3%)	✗ \$17k timing variance in City of Perth website project. \$27k for search engine optimisation implementation was not allocated in service unit plan.
Internal Allocation	38,619	36,391	2,228	5.8%	✓
Net Operating Result after Allocations	177,628	213,366	(35,738)	(20.1%)	
Corporate Services Alliance					
Corporate Service Alliance Admin					
Expenditure - Cash	114,750	88,865	25,885	22.6%	✓ \$25k timing variance across printing, stationary and staff training.
Internal Recovery	(128,195)	(100,597)	(27,598)	(21.5%)	✗ Under recovery due to \$25k timing variance across printing, stationary and staff training.
Internal Allocation	13,445	11,732	1,713	12.7%	✓
Net Operating Result after Allocations	0	0	0	0.0%	
Corporate Services Alliance					
Strategic Finance					
Expenditure - Cash	277,456	293,632	(16,176)	(5.8%)	✗ FTE contracted position extended beyond end of financial year and has now ceased.
Internal Recovery	(339,267)	(348,278)	9,011	2.7%	✓ Over recovery due to FTE contracted position extended beyond end of financial year and has now ceased.
Internal Allocation	61,812	54,646	7,166	11.6%	✓ Mainly timing variance in allocations from corporate services administration and business systems.
Net Operating Result after Allocations	1	0	1	100.0%	
Corporate Services Alliance					
ICT Governance and Architecture					
Expenditure - Cash	103,191	99,667	3,524	3.4%	✓
Internal Recovery	(129,841)	(121,468)	(8,373)	(6.4%)	✗
Internal Allocation	26,650	21,801	4,849	18.2%	✓ Lower allocation from council house maintenance and corporate services admin.
Net Operating Result after Allocations	0	0	0	0.0%	



Core Services Year to Date Variances - August 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Corporate Services Alliance					
Technology Infrastructure					
Expenditure - Cash	526,146	492,394	33,752	6.4%	✔ Timing variance due to consultancy provision on network system support, security and telecommunication charges.
Expenditure - non Cash	144,206	275,171	(130,965)	(90.8%)	✘ Depreciation actuals are based on last year's allocations.
Internal Recovery	(688,962)	(782,465)	93,503	13.6%	✔ Over recovery mostly due depreciation actuals are based on last year's allocations pending 19/20 asset book closure
Internal Allocation	18,610	14,899	3,711	19.9%	✔ Under allocation due to 1 vacant FTE vacant in corporate services alliance and lower council house maintenance allocation.
Net Operating Result after Allocations	0	(1)	1	0.0%	
Corporate Services Alliance					
Technology Service and Support					
Expenditure - Cash	192,256	160,982	31,274	16.3%	✔ \$14k 0.6 FTE Vacancy, \$27k timing variance due to contingency provision for minor hardware.
Expenditure - non Cash	94,938	75,157	19,781	20.8%	✔ Depreciation actuals are based on last year's allocations pending 19/20 asset book closure
Internal Recovery	(304,065)	(249,871)	(54,194)	(17.8%)	✘ Under recovery due to depreciation \$19k, \$14k 0.6 FTE Vacancy, \$27k timing variance due to contingency provision for minor hardware.
Internal Allocation	16,872	13,732	3,140	18.6%	✔ Under recovery from council house maintenance.
Net Operating Result after Allocations	1	0	1	100.0%	
Corporate Services Alliance					
Business Systems					
Expenditure - Cash	494,576	451,480	43,096	8.7%	✔ Timing variance for software invoices.
Expenditure - non Cash	168,638	125,260	43,378	25.7%	✔ Depreciation actuals are based on last year's allocations pending 19/20 asset book closure
Internal Recovery	(680,120)	(590,416)	(89,704)	(13.2%)	✘ Under recovery mostly related to timing variance in software invoices and depreciation.
Internal Allocation	16,906	13,677	3,229	19.1%	✔ Lower allocation from council house maintenance.
Net Operating Result after Allocations	0	1	(1)	0.0%	
Corporate Services Alliance					
Insight and Technology Solutions					
Expenditure - Cash	314,462	347,963	(33,501)	(10.7%)	✘ Timing variance in duplication of accruals. Currently also a 0.5 FTE vacancy.
Internal Recovery	(347,653)	(374,773)	27,120	7.8%	✔ Under recovery due to timing variance in duplication of accruals and consultancy for report writing, currently also a 0.5FTE vacancy.
Internal Allocation	33,191	26,810	6,381	19.2%	✔ Under allocation from council house maintenance.
Net Operating Result after Allocations	0	0	0	0.0%	
Corporate Services Alliance					
Financial Accounting					
Revenue - Cash	(2,500)	(136,985)	134,485	5379.4%	✔ Timing variance, advanced payment for local road and assistance grant.
Revenue - non Cash	(58,334)	0	(58,334)	(100.0%)	✘ Timing variance sale of land at Tamala park.
Expenditure - Cash	153,930	165,195	(11,265)	(7.3%)	✘
Internal Recovery	(219,742)	(226,911)	7,169	3.3%	✔ Over recovery due to employee costs
Internal Allocation	68,313	62,771	5,542	8.1%	✔ Mainly timing variance in allocations from corporate services admin and business systems.
Net Operating Result after Allocations	(58,333)	(135,930)	77,597	(133.0%)	



Core Services Year to Date Variances - August 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Corporate Services Alliance					
Transactional Accounting					
Expenditure - Cash	95,196	67,429	27,767	29.2%	✔ Timing variance Internal staff budget movement.
Internal Recovery	(139,714)	(108,724)	(30,990)	(22.2%)	✘ Under recovery due to internal staff movement.
Internal Allocation	44,518	41,295	3,223	7.2%	✔ Mainly timing variance in allocations from corporate services administration and business systems.
Net Operating Result after Allocations	0	0	0	0.0%	
Corporate Services Alliance					
Revenue Services					
Revenue - Cash	(98,796,054)	(98,934,439)	138,385	0.1%	✔ Gross rental value changes in commercial valuations have resulted in additional \$94k rates revenue.
Expenditure - Cash	187,316	126,297	61,019	32.6%	✔ Timing variance on bad debt provision and printing
Internal Recovery	(310,846)	(1,625,796)	1,314,950	423.0%	✔ Timing variance of internal rates generation of City of Perth properties.
Internal Allocation	58,952	47,914	11,038	18.7%	✔ Mainly timing variance in allocations from legal services
Net Operating Result after Allocations	(98,860,632)	(100,386,024)	1,525,392	(1.5%)	
Corporate Services Alliance					
Payroll					
Expenditure - Cash	64,649	54,059	10,590	16.4%	✔ Timing variance due to no utilisation of agency staff.
Internal Recovery	(69,765)	(58,284)	(11,481)	(16.5%)	✘ Under recovery due to no utilisation of agency staff.
Internal Allocation	5,116	4,225	891	17.4%	✔
Net Operating Result after Allocations	0	0	0	0.0%	
Corporate Services Alliance					
Procurement					
Expenditure - Cash	141,425	143,691	(2,266)	(1.6%)	✘
Internal Recovery	(184,284)	(182,807)	(1,477)	(0.8%)	✘
Internal Allocation	42,859	39,115	3,744	8.7%	✔ Mainly timing variance in allocations from corporate services administration and business systems.
Net Operating Result after Allocations	0	(1)	1	0.0%	
Corporate Services Alliance					
Strategic HR Management					
Expenditure - Cash	152,333	108,641	43,692	28.7%	✔ Timing variance in relation to staff organisational development courses and consultancy.
Internal Recovery	(182,470)	(131,557)	(50,913)	(27.9%)	✘ Under recovery due to timing variance in relation to staff organisational development courses and consultancy.
Internal Allocation	30,137	22,915	7,222	24.0%	✔ Mainly timing variance in allocations from legal services , corporate services administration and facilities maintenance.
Net Operating Result after Allocations	0	(1)	1	0.0%	



Core Services Year to Date Variances - August 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Corporate Services Alliance					
Recruitment					
Expenditure - Cash	93,928	80,577	13,351	14.2%	✔ Timing variance due to low utilisation of staff recruitment and casual staff
Internal Recovery	(100,204)	(85,814)	(14,390)	(14.4%)	✘ Under recovery due to low utilisation of staff recruitment and casual staff
Internal Allocation	6,277	5,237	1,040	16.6%	✔
Net Operating Result after Allocations	1	0	1	100.0%	
Corporate Services Alliance					
Employee Relations					
Expenditure - Cash	128,825	70,921	57,904	44.9%	✔ \$40k staff vacancies and \$15k timing variance in materials and contractors.
Internal Recovery	(150,267)	(83,689)	(66,578)	(44.3%)	✘ Under recovery due to \$40k staff vacancies and \$15k timing variance in materials and contractors.
Internal Allocation	21,443	12,767	8,676	40.5%	✔ Mainly timing variance in allocations from legal services.
Net Operating Result after Allocations	1	(1)	2	200.0%	
Corporate Services Alliance					
Occupational Health and Safety					
Expenditure - Cash	109,464	88,668	20,796	19.0%	✔ Timing variance in medical safety provision.
Internal Recovery	(115,362)	(93,065)	(22,297)	(19.3%)	✘ Under recovery due to timing variance in medical safety provision
Internal Allocation	5,898	4,397	1,501	25.4%	✔
Net Operating Result after Allocations	0	0	0	0.0%	
Corporate Services Alliance					
Governance and Council Support					
Expenditure - Cash	417,060	294,368	122,692	29.4%	✔ Timing variance in relation to elected members allowances and sitting fees.
Expenditure - non Cash	516	0	516	100.0%	✔
Internal Recovery	0	(4,044)	4,044	0.0%	⚠ Internal printing recovery to be transferred to correct subservice.
Internal Allocation	81,934	70,972	10,962	13.4%	✔ Mainly timing variance in allocations from legal services and business systems.
Net Operating Result after Allocations	499,510	361,296	138,214	27.7%	
Corporate Services Alliance					
Policy Development					
Expenditure - Cash	16,138	6,553	9,585	59.4%	✔ Staff vacancy
Internal Allocation	18,071	15,721	2,350	13.0%	✔ Mainly timing variance in allocations from ICT and Corporate services administration
Net Operating Result after Allocations	34,209	22,274	11,935	34.9%	
Corporate Services Alliance					
Legal Services					
Expenditure - Cash	113,483	55,373	58,110	51.2%	✔ Variance due to 1 FTE vacancy and timing variance in legal fees.
Internal Recovery	(117,032)	(58,470)	(58,562)	(50.0%)	✘ Under recovery due to 1 FTE vacancy and timing variance in legal fees.
Internal Allocation	3,549	3,097	452	12.7%	✔
Net Operating Result after Allocations	0	0	0	0.0%	



Core Services Year to Date Variances - August 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Corporate Services Alliance					
Civic and Hospitality Services					
Expenditure - Cash	38,918	49,814	(10,896)	(28.0%)	✗ Budget to be adjusted to new internal allocation process for the catering service.
Internal Allocation	29,089	27,177	1,912	6.6%	✓
Net Operating Result after Allocations	68,007	76,991	(8,984)	(13.2%)	
Corporate Services Alliance					
Citizenship					
Expenditure - Cash	27,983	8,333	19,650	70.2%	✓ Mostly related to timing variance in receipt of invoices.
Internal Allocation	13,990	13,401	589	4.2%	✓
Net Operating Result after Allocations	41,973	21,734	20,239	48.2%	
Corporate Services Alliance					
Internal Printing Services					
Expenditure - Cash	16,233	9,167	7,066	43.5%	✓ Timing variance in hardware maintenance and office supplies.
Expenditure - non Cash	0	497	(497)	0.0%	!
Internal Allocation	5,757	5,702	55	1.0%	✓
Net Operating Result after Allocations	21,990	15,366	6,624	30.1%	
Corporate Services Alliance					
Commercial Property Management					
Revenue - Cash	(703,069)	(716,281)	13,212	1.9%	✓ Relatively high commercial vacancy rates and waiving of rent due to Covid.
Expenditure - Cash	120,186	413,289	(293,103)	(243.9%)	✗ Pending internal budget review movement from Facilities to Commercial Property.
Expenditure - non Cash	470,373	400,251	70,122	14.9%	✓ Depreciation actuals are based on last year's allocations.
Internal Recovery	(2,430,098)	(1,215,049)	(1,215,049)	(50.0%)	✗ Missing August internal property rental allocation and recovery.
Internal Allocation	337,743	344,334	(6,591)	(2.0%)	✗
Net Operating Result after Allocations	(2,204,865)	(773,456)	(1,431,409)	64.9%	
Corporate Services Alliance					
Records Management					
Revenue - Cash	0	(242)	242	0.0%	!
Expenditure - Cash	124,530	111,750	12,780	10.3%	✓ Staff member currently on workers compensation.
Expenditure - non Cash	146	0	146	100.0%	✓
Internal Recovery	(185,769)	(164,958)	(20,811)	(11.2%)	✗ Under recovery staff member on workers compensation.
Internal Allocation	61,093	53,450	7,643	12.5%	✓ Mainly timing variance in allocations from business systems.
Net Operating Result after Allocations	0	0	0	0.0%	
Community Development Alliance					
Community Development Alliance Admin					
Expenditure - Cash	100,344	86,607	13,737	13.7%	✓ Timing variance related to learning & development.
Internal Recovery	(141,429)	(124,173)	(17,256)	(12.2%)	✗ Alliance admin recovery timing variance related to learning & development.
Internal Allocation	41,085	37,582	3,503	8.5%	✓ Mainly reduced recovery for timing expenses council house as well as reduced recovery from business systems due to delay in invoicing from Technology One and other suppliers.
Net Operating Result after Allocations	0	16	(16)	0.0%	



Core Services Year to Date Variances - August 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Community Development Alliance					
Customer Relationship Management					
Revenue - Cash	(29,498)	(14,002)	(15,496)	(52.5%)	✗ Mainly relating to reduced hire charges banners and timing of settlement fees.
Expenditure - Cash	241,831	221,338	20,493	8.5%	✓ Reduced expenditure due to cancellation of banners contractor expense as result of cancellations due to Covid and pending additional expenses agency staff inadvertently costed elsewhere.
Internal Recovery	(340,033)	(332,195)	(7,838)	(2.3%)	✗
Internal Allocation	135,018	122,075	12,943	9.6%	✓ Mainly reduced recovery for timing expenses council house as well as reduced recovery from business systems due to delay in invoicing from Technology One and other suppliers.
Net Operating Result after Allocations	7,318	(2,784)	10,102	138.0%	
Community Development Alliance					
Community and Stakeholder Engagement					
Expenditure - Cash	40,277	34,611	5,666	14.1%	✓ Mainly relating to timing of hosted services.
Internal Allocation	18,622	17,391	1,231	6.6%	✓ Mainly reduced recovery from business systems due to delay in invoicing from Technology One and other suppliers.
Net Operating Result after Allocations	58,899	52,002	6,897	11.7%	
Community Development Alliance					
Community Planning					
Expenditure - Cash	26,795	19,564	7,231	27.0%	✓ Favourable variances relates to staff vacancy.
Internal Allocation	22,297	20,495	1,802	8.1%	✓ Mainly reduced recovery for timing expenses council house as well as reduced recovery from business systems due to delay in invoicing from Technology One and other suppliers.
Net Operating Result after Allocations	49,092	40,059	9,033	18.4%	
Community Development Alliance					
Access and Inclusion					
Expenditure - Cash	35,471	31,389	4,082	11.5%	✓ Favourable variances due to staff member returning from maternity leave at reduced hours.
Internal Allocation	19,345	18,476	869	4.5%	✓
Net Operating Result after Allocations	54,816	49,865	4,951	9.0%	
Community Development Alliance					
Aboriginal Engagement and Reconciliation					
Expenditure - Cash	36,406	27,114	9,292	25.5%	✓ Mainly relating to staff vacancy that is partially offset by materials & contracts
Internal Allocation	14,104	13,487	617	4.4%	✓
Net Operating Result after Allocations	50,510	40,601	9,909	19.6%	



Core Services Year to Date Variances - August 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Community Development Alliance					
Community Facilities					
Revenue - Cash	(34,000)	(17,023)	(16,977)	(49.9%)	✗ Reduced revenue due to temporary closure Perth Town hall as a result of Covid and re-opening at reduced capacity.
Revenue - non Cash	(475)	0	(475)	(100.0%)	✗
Expenditure - Cash	76,978	50,709	26,269	34.1%	✓ Temporary closure Perth Town Hall due to Covid and re-opening at reduced capacity & \$8K saving in casual staff salaries.
Expenditure - non Cash	43,946	42,428	1,518	3.5%	✓ Depreciation actuals are based on last year's allocations pending 19/20 asset book closure.
Internal Allocation	64,885	48,977	15,908	24.5%	✓ Mainly reduced recovery facilities maintenance (rental and outgoings expenses are now with Commercial Property and budget is pending movement).
Net Operating Result after Allocations	151,334	125,091	26,243	17.3%	
Community Development Alliance					
Children's Services					
Revenue - Cash	(250,000)	(176,693)	(73,307)	(29.3%)	✗ Free child care initiative until mid July as part of City's Covid response, fewer enrolments to date.
Expenditure - Cash	279,503	244,333	35,170	12.6%	✓ \$6k related to staff vacancies and remaining variances are mainly caused by timing.
Expenditure - non Cash	472	1,430	(958)	(203.0%)	✗ Depreciation actuals are based on last year's allocations pending 19/20 asset book closure.
Internal Allocation	77,767	71,326	6,441	8.3%	✓ Mainly reduced recovery from employee relations, community development & business systems due to delay in invoicing from Technology One and other suppliers.
Net Operating Result after Allocations	107,742	140,396	(32,654)	(30.3%)	
Community Development Alliance					
Seniors Services					
Revenue - Cash	(80,000)	(41,627)	(38,373)	(48.0%)	✗ Temporary closure community centre due to Covid and re-opened at reduced capacity. Mainly timing variance related to security services & rental & outgoings, as well as reduced expenditure for catering & kitchen consumables as result of services offered at reduced capacity.
Expenditure - Cash	170,532	153,870	16,662	9.8%	✓
Expenditure - non Cash	40,066	39,391	675	1.7%	✓ Depreciation actuals are based on last year's allocations pending 19/20 asset book closure. The variance can be affected by recently capitalised assets not accounted for in the budget.
Internal Allocation	41,233	38,662	2,571	6.2%	✓ Mainly reduced recovery facilities maintenance (rental and outgoings expenses are now with Commercial Property and budget is pending movement).
Net Operating Result after Allocations	171,831	190,296	(18,465)	(10.7%)	
Community Development Alliance					
Visitor Services					
Revenue - Cash	(20,000)	(11,341)	(8,659)	(43.3%)	✗ Temporary closure Rest Centre due to Covid and re-opening at reduced capacity.
Expenditure - Cash	172,721	154,935	17,786	10.3%	✓ Timing variance related to Security Service, Rental and Uniforms.
Expenditure - non Cash	8,948	6,989	1,959	21.9%	✓ Depreciation actuals are based on last year's allocations pending 19/20 asset book closure.
Internal Allocation	46,885	46,432	453	1.0%	✓ Mainly reduced recovery from business systems due to delay in invoicing from Technology One and other suppliers.
Net Operating Result after Allocations	208,554	197,015	11,539	5.5%	



Core Services Year to Date Variances - August 2020

Attachment D (1)

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Community Development Alliance					
Community Support					
Expenditure - Cash	15,247	8,716	6,531	42.8%	✔ Timing of donations & sponsorship for community enhancement.
Internal Allocation	6,491	6,510	(19)	(0.3%)	✘
Net Operating Result after Allocations	21,738	15,226	6,512	30.0%	
Community Development Alliance					
Volunteer Services					
Expenditure - Cash	3,868	5,499	(1,631)	(42.2%)	✘ Variance related to incorrect sub service costing one staff member. Pending journal correction.
Internal Allocation	7,414	7,430	(16)	(0.2%)	✘
Net Operating Result after Allocations	11,282	12,929	(1,647)	(14.6%)	
Community Development Alliance					
Homelessness Response					
Expenditure - Cash	63,272	68,498	(5,226)	(8.3%)	✘
Internal Allocation	30,715	29,226	1,489	4.8%	✔ Mainly reduced recovery from business systems due to delay in invoicing from Technology One and other suppliers.
Net Operating Result after Allocations	93,987	97,724	(3,737)	(4.0%)	
Community Development Alliance					
LMDRF Coordination					
Expenditure - Cash	3,080	2,902	178	5.8%	✔
Internal Allocation	2,776	2,978	(202)	(7.3%)	✘
Net Operating Result after Allocations	5,856	5,880	(24)	(0.4%)	
Community Development Alliance					
Life long Learning and Development					
Revenue - Cash	(25,490)	(10,935)	(14,555)	(57.1%)	✘ Library events running at reduced capacity due to Covid.
Expenditure - Cash	612,999	545,194	67,805	11.1%	✔ Timing variance library resources, rates, taxes and utility charges. Events running at reduced capacity are resulting in reduction of security services & contractors expenses.
Expenditure - non Cash	182,088	194,476	(12,388)	(6.8%)	✘ Depreciation actuals are based on last year's allocations pending 19/20 asset book closure. The variance can be affected by recently capitalised assets not accounted for in the budget.
Internal Allocation	180,892	136,009	44,883	24.8%	✔ Mainly reduced recovery facilities maintenance (rental and outgoings expenses are now with Commercial Property and budget is pending movement).
Net Operating Result after Allocations	950,489	864,744	85,745	9.0%	
Community Development Alliance					
Cultural Development					
Expenditure - Cash	71,020	39,967	31,053	43.7%	✔ Timing variance related to Northbridge screen curation and cultural exchange programs postponed due to Covid.
Internal Allocation	33,354	30,498	2,856	8.6%	✔ Mainly reduced recovery for timing expenses council house maintenance.
Net Operating Result after Allocations	104,374	70,465	33,909	32.5%	



Core Services Year to Date Variances - August 2020

Attachment D (1)

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Community Development Alliance					
Cultural Collections Management					
Expenditure - Cash	147,316	115,362	31,954	21.7%	✓ Timing variance related to collection management of conservation art and displays.
Internal Allocation	42,479	39,221	3,258	7.7%	✓
Net Operating Result after Allocations	189,795	154,583	35,212	18.6%	
Community Development Alliance					
Cultural Heritage Management					
Expenditure - Cash	73,866	65,216	8,650	11.7%	✓ Timing variance related to contractor expenses for condition assessment and reporting services.
Internal Allocation	24,344	22,855	1,489	6.1%	✓
Net Operating Result after Allocations	98,210	88,071	10,139	10.3%	
Community Development Alliance					
Heritage Policy					
Expenditure - Cash	46,027	45,001	1,026	2.2%	✓
Internal Allocation	16,450	15,777	673	4.1%	✓ Mainly reduced recovery from business systems due to delay in invoicing from Technology One and other suppliers.
Net Operating Result after Allocations	62,477	60,778	1,699	2.7%	
Community Development Alliance					
Place Activation					
Expenditure - Cash	78,697	81,050	(2,353)	(3.0%)	✗ Timing variance for Busking licence insurance payment
Internal Allocation	35,150	32,760	2,390	6.8%	✓ Mainly reduced recovery from business systems due to delay in invoicing from Technology One and other suppliers.
Net Operating Result after Allocations	113,847	113,810	37	0.0%	
Community Development Alliance					
Events Management					
Expenditure - Cash	88,913	101,720	(12,807)	(14.4%)	✗ Pending budget review movement for internal staff transfer.
Internal Allocation	46,522	43,945	2,577	5.5%	✓
Net Operating Result after Allocations	135,435	145,665	(10,230)	(7.6%)	
Community Development Alliance					
Sponsorships Grants and Donations					
Expenditure - Cash	65,096	68,963	(3,867)	(5.9%)	✗
Internal Allocation	39,085	36,191	2,894	7.4%	✓ Mainly reduced recovery from business systems due to delay in invoicing from Technology One and other suppliers.
Net Operating Result after Allocations	104,181	105,154	(973)	(0.9%)	



Core Services Year to Date Variances - August 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Community Development Alliance					
Ranger Services					
Revenue - Cash	(14,600)	(6,936)	(7,664)	(52.5%)	✗ Reduced revenue as result of not penalising City visitors during Covid.
Expenditure - Cash	286,485	287,257	(772)	(0.3%)	✗
Expenditure - non Cash	5,792	2,723	3,069	53.0%	✓ Depreciation actuals are based on last year's allocations pending 19/20 asset book closure.
Internal Allocation	118,897	131,625	(12,728)	(10.7%)	✗ Internal mileage allocations from Fleet.
Net Operating Result after Allocations	396,574	414,669	(18,095)	(4.6%)	
Community Development Alliance					
Surveillance Services					
Revenue - Cash	(1,600)	(318)	(1,282)	(80.1%)	✗ Reduced revenue video footage fees and CCTV monitoring at events (mostly related to lower volume of events as result of Covid).
Expenditure - Cash	396,726	395,995	731	0.2%	✓
Expenditure - non Cash	107,873	205,343	(97,470)	(90.4%)	✗ Depreciation actuals are based on last year's allocations pending 19/20 asset book closure. The variance can be affected by recently capitalised assets not accounted for in the budget.
Internal Allocation	138,035	119,633	18,402	13.3%	✓ Lower internal mileage allocations from fleet, facilities maintenance charges and recovery from business systems due to delay in invoicing from Technology One and other suppliers.
Net Operating Result after Allocations	641,034	720,653	(79,619)	(12.4%)	
Community Development Alliance					
Community Safety					
Revenue - Cash	(4,125)	0	(4,125)	(100.0%)	✗ Timing variance. Grant received last year and placed on balance sheet (to be reversed at time of expense).
Expenditure - Cash	42,330	32,884	9,446	22.3%	✓ \$4k related to timing contractor expenses for City youth initiative and the remaining favourable timing variance is due to difference actual employee leave costed from provision and pro rata leave budgeted per month.
Internal Allocation	11,306	11,102	204	1.8%	✓
Net Operating Result after Allocations	49,511	43,986	5,525	11.2%	
Community Development Alliance					
Emergency Management					
Expenditure - Cash	25,765	21,247	4,518	17.5%	✓ \$2.7k related to timing traffic management expenses and the remaining variance related to Staff Learning & Development timing of expenses.
Internal Allocation	7,148	7,066	82	1.1%	✓
Net Operating Result after Allocations	32,913	28,313	4,600	14.0%	
Community Development Alliance					
Obstruction Approvals					
Revenue - Cash	(51,666)	(48,387)	(3,279)	(6.3%)	✗
Expenditure - Cash	60,023	55,747	4,276	7.1%	✓
Internal Allocation	52,989	49,711	3,278	6.2%	✓
Net Operating Result after Allocations	61,346	57,071	4,275	7.0%	



Core Services Year to Date Variances - August 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Community Development Alliance					
Event Approvals					
Revenue - Cash	(10,836)	(20,327)	9,491	87.6%	✓ Pending review of revenue and journal transfer.
Expenditure - Cash	108,436	95,648	12,788	11.8%	✓ Staff vacancy and long service leave.
Internal Allocation	49,350	46,433	2,917	5.9%	✓ Mainly reduced recovery from council house maintenance & business systems due to delay in invoicing from Technology One and other suppliers.
Net Operating Result after Allocations	146,950	121,754	25,196	17.1%	
Community Development Alliance					
Activity Approvals Compliance					
Revenue - Cash	0	(2,030)	2,030	0.0%	⚠ Pending transfer of revenue to Health Approvals.
Expenditure - Cash	57,440	50,500	6,940	12.1%	✓ \$3k related to timing indirect employee costs and the remaining variance mainly related to timing telecommunication charges.
Expenditure - non Cash	1,268	0	1,268	100.0%	✓ Depreciation actuals are based on last year's allocations pending 19/20 asset book closure. The variance can be affected by recently capitalised assets not accounted for in the budget.
Internal Allocation	18,617	17,814	803	4.3%	✓
Net Operating Result after Allocations	77,325	66,284	11,041	14.3%	
Community Development Alliance					
Health Approvals					
Revenue - Cash	(175,800)	(4,860)	(170,940)	(97.2%)	✗ Delays in annual invoicing for eating & lodging house licences & food premises inspection. In addition to this, revenue is pending correction.
Expenditure - Cash	152,709	128,365	24,344	15.9%	✓ \$15k related to staff vacancies and \$8k related to timing of various materials and contracts expenses.
Internal Allocation	70,620	67,239	3,381	4.8%	✓ Mainly reduced recovery from council house maintenance & business systems due to delay in invoicing from Technology One and other suppliers.
Net Operating Result after Allocations	47,529	190,744	(143,215)	(301.3%)	
Community Development Alliance					
Health Monitoring and Compliance					
Revenue - Cash	(16,000)	(6,237)	(9,763)	(61.0%)	✗ Timing variance swimming pool registration & inspection fees.
Expenditure - Cash	231,110	181,786	49,324	21.3%	✓ Timing variance contractors expenses.
Expenditure - non Cash	0	1,082	(1,082)	0.0%	⚠ Depreciation actuals are based on last year's allocations pending 19/20 asset book closure. The variance can be affected by recently capitalised assets not accounted for in the budget.
Internal Allocation	63,439	60,108	3,331	5.3%	✓ Mainly reduced recovery from council house maintenance & business systems due to delay in invoicing from Technology One and other suppliers.
Net Operating Result after Allocations	278,549	236,739	41,810	15.0%	
Planning and Economic Development Alliance					
Planning and Economic Dev Alliance Admin					
Expenditure - Cash	96,481	115,169	(18,688)	(19.4%)	✗ Unanticipated consultancy costs relating to the Alliance review.
Internal Recovery	(137,543)	(153,004)	15,461	11.2%	✓ Increased recovery from GM's admin sub service as result of consultancy expenses Alliance Review.
Internal Allocation	41,062	37,835	3,227	7.9%	✓ Mainly reduced recovery from council house maintenance & business systems due to delay in invoicing from Technology One and other suppliers.
Net Operating Result after Allocations	0	0	0	0.0%	



Core Services Year to Date Variances - August 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Planning and Economic Development Alliance					
City Design Studio					
Expenditure - Cash	44,961	37,396	7,565	16.8%	✔ Staff vacancy
Internal Allocation	30,922	29,850	1,072	3.5%	✔
Net Operating Result after Allocations	75,883	67,246	8,637	11.4%	
Planning and Economic Development Alliance					
Urban Strategy and Policy					
Expenditure - Cash	102,334	77,743	24,591	24.0%	✔ Staff vacancies and long service/annual leave utilisation.
Internal Allocation	51,737	48,507	3,230	6.2%	✔
Net Operating Result after Allocations	154,071	126,250	27,821	18.1%	
Planning and Economic Development Alliance					
Planning Schemes and Planning Policy					
Expenditure - Cash	94,048	86,007	8,041	8.5%	✔ Staff vacancies
Internal Allocation	31,212	30,417	795	2.5%	✔
Net Operating Result after Allocations	125,260	116,424	8,836	7.1%	
Planning and Economic Development Alliance					
Neighbourhood Planning and Renewal					
Expenditure - Cash	107,501	81,800	25,701	23.9%	✔ Staff member on long service leave which is being costed from provision. Annual leave has also been utilised by staff members
Internal Allocation	37,845	36,797	1,048	2.8%	✔
Net Operating Result after Allocations	145,346	118,597	26,749	18.4%	
Planning and Economic Development Alliance					
Heritage Planning					
Expenditure - Cash	13,570	12,720	850	6.3%	✔
Internal Allocation	11,628	11,423	205	1.8%	✔
Net Operating Result after Allocations	25,198	24,143	1,055	4.2%	
Planning and Economic Development Alliance					
City Research					
Expenditure - Cash	47,293	26,136	21,157	44.7%	✔ \$8k is related to staff member on long service leave (costed from provision) and the remaining variance is related to a vacancy.
Internal Allocation	20,508	19,985	523	2.6%	✔
Net Operating Result after Allocations	67,801	46,121	21,680	32.0%	



Core Services Year to Date Variances - August 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Planning and Economic Development Alliance					
Development Assessment					
Revenue - Cash	(56,666)	(6,055)	(50,611)	(89.3%)	✘ Subdued market conditions and continuing waiver of fees from City's Covid response.
Expenditure - Cash	162,566	143,752	18,814	11.6%	✔ Staff vacancies
Internal Allocation	100,602	92,417	8,185	8.1%	✔ Mainly reduced recovery from legal services due to vacancy General Counsel and timing legal fees.
Net Operating Result after Allocations	206,502	230,114	(23,612)	(11.4%)	
Planning and Economic Development Alliance					
Development Compliance					
Expenditure - Cash	48,383	43,287	5,096	10.5%	✔ Staff vacancies
Internal Allocation	27,186	25,183	2,003	7.4%	✔ Mainly reduced recovery from legal services due to vacancy General Counsel and timing legal fees.
Net Operating Result after Allocations	75,569	68,470	7,099	9.4%	
Planning and Economic Development Alliance					
Building Approvals					
Revenue - Cash	(110,040)	(48,774)	(61,266)	(55.7%)	✘ Subdued market conditions have lead to an unfavourable variance in building approvals. Value of Building applications is also lower further impacting the variance.
Expenditure - Cash	149,920	122,513	27,407	18.3%	✔ Staff vacancies
Internal Allocation	77,683	74,423	3,260	4.2%	✔ Reduced recovery from legal services due to vacancy and timing legal fees.
Net Operating Result after Allocations	117,563	148,162	(30,599)	(26.0%)	
Planning and Economic Development Alliance					
Building Compliance					
Expenditure - Cash	57,590	51,144	6,446	11.2%	✔ Staff vacancies
Internal Allocation	32,887	29,165	3,722	11.3%	✔ Mainly reduced recovery from legal services due to vacancy General Counsel and timing legal fees.
Net Operating Result after Allocations	90,477	80,309	10,168	11.2%	
Planning and Economic Development Alliance					
Public Realm Concept Design					
Expenditure - Cash	305,092	288,713	16,379	5.4%	✔ Favourable timing variance due to difference actual employee leave costed from provision and pro rata leave budgeted per month have been offset by higher software licencing costs.
Internal Recovery	(14,999)	0	(14,999)	(100.0%)	✘ Timing of internal staff allocation to capital projects.
Internal Allocation	126,795	121,778	5,017	4.0%	✔ Additional allocation from Alliance admin relating to Alliance review.
Net Operating Result after Allocations	416,888	410,491	6,397	1.5%	
Planning and Economic Development Alliance					
Transport Planning					
Expenditure - Cash	153,991	135,299	18,692	12.1%	✔ Favourable timing variance related to transport modelling not requiring consulting expenditure to date.
Expenditure - non Cash	506	488	18	3.6%	✔
Internal Allocation	77,475	74,271	3,204	4.1%	✔ Additional allocation from Alliance admin relating to Alliance review.
Net Operating Result after Allocations	231,972	210,058	21,914	9.4%	



Core Services Year to Date Variances - August 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Planning and Economic Development Alliance					
Traffic Management Approvals					
Expenditure - Cash	11,995	12,735	(740)	(6.2%)	✗
Internal Allocation	20,354	20,138	216	1.1%	✓
Net Operating Result after Allocations	32,349	32,873	(524)	(1.6%)	
Planning and Economic Development Alliance					
Sector Development					
Expenditure - Cash	131,294	90,341	40,953	31.2%	✓
Internal Allocation	45,808	43,620	2,188	4.8%	✓
Net Operating Result after Allocations	177,102	133,961	43,141	24.4%	Timing variance related to sector development tender completed in August and now pending awarding.
Planning and Economic Development Alliance					
Investment and Attraction					
Expenditure - Cash	43,503	41,888	1,615	3.7%	✓
Internal Recovery	(2,013)	0	(2,013)	(100.0%)	✗
Internal Allocation	16,011	15,895	116	0.7%	✓
Net Operating Result after Allocations	57,501	57,783	(282)	(0.5%)	Relates to staff recovery time for Smart Cities which has no staff time to date that can be capitalised.
Planning and Economic Development Alliance					
Economic Modelling and Analysis					
Expenditure - Cash	57,315	37,156	20,159	35.2%	✓
Internal Allocation	29,490	85,751	(56,261)	(190.8%)	✗
Net Operating Result after Allocations	86,805	122,907	(36,102)	(41.6%)	\$8k related to staff vacancy and \$12k related to subscription expenses. Variance is a result of an IT allocation relating to Smart Cities licences which were duplicated. To be corrected in September
Planning and Economic Development Alliance					
Business Support					
Expenditure - Cash	65,153	56,458	8,695	13.3%	✓
Internal Allocation	28,210	27,721	489	1.7%	✓
Net Operating Result after Allocations	93,363	84,179	9,184	9.8%	Favourable timing variance due to difference actual employee leave costed from provision and pro rata leave budgeted per month.
Planning and Economic Development Alliance					
International Engagement					
Expenditure - Cash	67,150	79,965	(12,815)	(19.1%)	✗
Internal Allocation	23,650	22,975	675	2.9%	✓
Net Operating Result after Allocations	90,800	102,940	(12,140)	(13.4%)	\$7k related to temporary additional staff requirement, \$3k related to timing contractors and \$2k related to subscription expenses.



Core Services Year to Date Variances - August 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Infrastructure and Operations Alliance					
Infrastructure Design					
Expenditure - Cash	134,586	125,723	8,863	6.6%	✔ Staff Vacancy
Internal Recovery	0	(24,387)	24,387	0.0%	⚠ Unbudgeted recovery of staff timesheets posted to capital projects.
Internal Allocation	39,002	35,632	3,370	8.6%	✔
Net Operating Result after Allocations	173,588	136,968	36,620	21.1%	
Infrastructure and Operations Alliance					
Building Design					
Expenditure - Cash	3,936	3,229	707	18.0%	✔
Internal Allocation	7,234	6,835	399	5.5%	✔
Net Operating Result after Allocations	11,170	10,064	1,106	9.9%	
Infrastructure and Operations Alliance					
Infrastructure and Ops Alliance Admin					
Expenditure - Cash	108,152	91,461	16,691	15.4%	✔ Timing variance across printing, stationary, travel and staff training.
Internal Recovery	(157,655)	(136,268)	(21,387)	(13.6%)	✘ Under recovery due to timing variance across printing, stationary, travel and staff training.
Internal Allocation	49,502	45,247	4,255	8.6%	✔
Net Operating Result after Allocations	(1)	440	(441)	44100.0%	
Infrastructure and Operations Alliance					
Strategic Asset Planning					
Expenditure - Cash	141,936	113,435	28,501	20.1%	✔ \$18k related to staff vacancy and \$10k related to timing variance for valuation and consultancy fees.
Internal Allocation	75,462	73,456	2,006	2.7%	✔
Net Operating Result after Allocations	217,398	186,891	30,507	14.0%	
Infrastructure and Operations Alliance					
Asset Performance Management					
Expenditure - Cash	41,992	36,100	5,892	14.0%	✔ Staff vacancy
Internal Allocation	22,832	22,370	462	2.0%	✔
Net Operating Result after Allocations	64,824	58,470	6,354	9.8%	
Infrastructure and Operations Alliance					
Infrastructure Maintenance					
Revenue - Cash	(17,167)	(4,905)	(12,262)	(71.4%)	✘ Timing variance Main Roads direct grant.
Expenditure - Cash	552,444	310,185	242,259	43.9%	✔ \$42k related to staff vacancies and remaining variance related to timing of contractor expenses due to delays in raising purchase orders.
Expenditure - non Cash	2,236,590	2,345,879	(109,289)	(4.9%)	✘ Depreciation actuals are based on last year's allocations pending 19/20 asset book closure.
Internal Recovery	(168,761)	(135,727)	(33,034)	(19.6%)	✘ Lower than anticipated recovery of staff time.
Internal Allocation	351,107	290,344	60,763	17.3%	✔ Lower than anticipated allocation of staff time.
Net Operating Result after Allocations	2,954,213	2,805,776	148,437	5.0%	



Core Services Year to Date Variances - August 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Infrastructure and Operations Alliance					
Facility Maintenance					
Revenue - Cash	0	(143)	143	0.0%	!
Expenditure - Cash	1,543,552	945,307	598,245	38.8%	✓ Timing variance, \$225k pending transfer of budget expenses to commercial property, \$43k in contribution to Perth theatre trust, \$45k in utilities, \$206k planned & reactive maintenance and \$25k parking bay licence fees.
Expenditure - non Cash	640,584	711,910	(71,326)	(11.1%)	✗ Depreciation actuals are based on last year's allocations pending asset book closure.
Internal Recovery	(1,480,725)	(1,146,737)	(333,988)	(22.6%)	✗ Under recovery due to \$100k pending transfer of budget expenses to commercial property and remaining variance related to timing.
Internal Allocation	98,304	100,407	(2,103)	(2.1%)	✗
Net Operating Result after Allocations	801,715	610,744	190,971	23.8%	
Infrastructure and Operations Alliance					
Electrical Maintenance					
Revenue - Cash	0	(211)	211	0.0%	!
Expenditure - Cash	310,915	232,957	77,958	25.1%	✓ \$46k related to staff vacancy and \$32k related to timing variances for electrical and street lighting contractors.
Expenditure - non Cash	246,728	324,309	(77,581)	(31.4%)	✗ Depreciation actuals are based on last year's allocations pending asset book closure.
Internal Allocation	40,327	42,044	(1,717)	(4.3%)	✗
Net Operating Result after Allocations	597,970	599,099	(1,129)	(0.2%)	
Infrastructure and Operations Alliance					
Public Furniture Maintenance					
Revenue - Cash	(8,333)	0	(8,333)	(100.0%)	✗
Expenditure - Cash	138,083	104,521	33,562	24.3%	✓ \$23k related to position re-allocated internally, \$9k timing variance of contractor expenses.
Expenditure - non Cash	167,336	201,624	(34,288)	(20.5%)	✗ Depreciation actuals are based on last year's allocations pending asset book closure.
Internal Recovery	(70,883)	(53,185)	(17,698)	(25.0%)	✗ Lower than anticipated recovery of staff time.
Internal Allocation	123,587	57,028	66,559	53.9%	✓ Lower than anticipated allocation of staff time and fleet management allocation
Net Operating Result after Allocations	349,790	309,988	39,802	11.4%	
Infrastructure and Operations Alliance					
Major Project Delivery					
Revenue - Cash	0	(3,951)	3,951	0.0%	!
Expenditure - Cash	277,711	259,155	18,556	6.7%	✓ Staff vacancies
Internal Recovery	(98,267)	(36,824)	(61,443)	(62.5%)	✗ Higher than anticipated recovery of staff time against capital projects.
Internal Allocation	144,128	129,123	15,005	10.4%	✓ Mainly timing variance in allocations from business systems and legal services.
Net Operating Result after Allocations	323,572	347,503	(23,931)	(7.4%)	
Infrastructure and Operations Alliance					
Parks Planning					
Revenue - Cash	(65,338)	(61,446)	(3,892)	(6.0%)	✗
Expenditure - Cash	85,839	78,966	6,873	8.0%	✓
Internal Allocation	49,371	43,701	5,670	11.5%	✓
Net Operating Result after Allocations	69,872	61,221	8,651	12.4%	



Core Services Year to Date Variances - August 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Infrastructure and Operations Alliance					
Parks and Reserves Maintenance					
Revenue - Cash	0	(3,037)	3,037	0.0%	!
Expenditure - Cash	1,320,629	1,059,618	261,011	19.8%	✓ \$87k related to staff vacancies, \$152k related to timing of contractor expenses to be phased in the summer.
Expenditure - non Cash	200,266	175,374	24,892	12.4%	✓ Depreciation actuals are based on last year's allocations pending 19/20 asset book closure.
Internal Recovery	(745,050)	(765,822)	20,772	2.8%	✓
Internal Allocation	1,025,674	1,033,923	(8,249)	(0.8%)	✗
Net Operating Result after Allocations	1,801,519	1,500,056	301,463	16.7%	
Infrastructure and Operations Alliance					
Fleet Acquisition and Management					
Revenue - Cash	(13,667)	(16,227)	2,560	18.7%	✓
Expenditure - Cash	289,656	186,678	102,978	35.6%	✓ Timing variance in car registration prepayment (\$45k) and general motor vehicle maintenance \$32k. Year to date saving fuel due to hybrid vehicle use (\$32k).
Expenditure - non Cash	220,903	299,927	(79,024)	(35.8%)	✗ Depreciation actuals are based on last year's allocations pending 19/20 asset book closure.
Internal Recovery	(566,001)	(589,884)	23,883	4.2%	✓ Higher than anticipated recovery of staff time.
Internal Allocation	20,603	23,555	(2,952)	(14.3%)	✗ Higher than anticipated allocation of staff time.
Net Operating Result after Allocations	(48,506)	(95,951)	47,445	(97.8%)	
Infrastructure and Operations Alliance					
Depot Workshop Operations					
Expenditure - Cash	100,314	80,693	19,621	19.6%	✓ Timing variance in year to date underutilisation of agency staff and contractors.
Expenditure - non Cash	39,220	33,013	6,207	15.8%	✓ Depreciation actuals are based on last year's allocations pending 19/20 asset book closure.
Internal Recovery	(75,297)	(57,238)	(18,059)	(24.0%)	✗ Under recovery due to timing variance in year to date underutilisation of agency staff and contractors.
Internal Allocation	41,405	42,875	(1,470)	(3.6%)	✗
Net Operating Result after Allocations	105,642	99,343	6,299	6.0%	
Infrastructure and Operations Alliance					
Mechanical Services					
Expenditure - Cash	140,792	115,690	25,102	17.8%	✓ \$5k related to staff vacancy and \$21k underutilisation of agency staff.
Internal Recovery	(117,628)	(90,024)	(27,604)	(23.5%)	✗ Lower recovery of staff time due to vacancies.
Internal Allocation	159,075	125,739	33,336	21.0%	✓ Lower allocation of staff time due to vacancies.
Net Operating Result after Allocations	182,239	151,405	30,834	16.9%	
Infrastructure and Operations Alliance					
Waste Business Development					
Revenue - Cash	0	(400)	400	0.0%	!
Expenditure - Cash	143,202	102,160	41,042	28.7%	✓ Staff vacancies
Internal Allocation	44,647	39,485	5,162	11.6%	✓
Net Operating Result after Allocations	187,849	141,245	46,604	24.8%	



Core Services Year to Date Variances - August 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Infrastructure and Operations Alliance					
Waste Collection					
Revenue - Cash	(8,787,104)	(9,367,098)	579,994	6.6%	✔ Timing variance, waste collection fees budget should have been aligned to the rates collection fees budget.
Expenditure - Cash	1,337,688	1,154,057	183,631	13.7%	✔ \$145k timing variance related to delay container deposit scheme due to Covid. Remaining variance mainly related to vacancies and underutilisation of agency staff.
Internal Recovery	(430,341)	(522,701)	92,360	21.5%	✔ Timing variance internal rubbish collection recovery.
Internal Allocation	756,015	812,783	(56,768)	(7.5%)	✘ Timing variance for internal rubbish collection labour charges.
Net Operating Result after Allocations	(7,123,742)	(7,922,959)	799,217	(11.2%)	
Infrastructure and Operations Alliance					
Street Cleaning					
Revenue - Cash	(5,833)	(5,496)	(337)	(5.8%)	✘
Expenditure - Cash	513,282	439,155	74,127	14.4%	✔ Timing variance related to delay in awarding high pressure cleaning contract.
Internal Recovery	(573,507)	(558,356)	(15,151)	(2.6%)	✘ Timing variance recovery of staff costs.
Internal Allocation	888,871	771,525	117,346	13.2%	✔ Timing variance allocations of staff and fleet costs.
Net Operating Result after Allocations	822,813	646,828	175,985	21.4%	
Infrastructure and Operations Alliance					
Graffiti Management					
Expenditure - Cash	55,948	53,911	2,037	3.6%	✔
Internal Recovery	(63,658)	(77,990)	14,332	22.5%	✔ Higher than anticipated recovery of staff time.
Internal Allocation	92,364	107,374	(15,010)	(16.3%)	✘ Higher than anticipated allocation of staff time.
Net Operating Result after Allocations	84,654	83,295	1,359	1.6%	
Infrastructure and Operations Alliance					
Parking Business Development					
Expenditure - Cash	29,562	22,880	6,682	22.6%	✔ Staff vacancy
Internal Recovery	(73,030)	(62,106)	(10,924)	(15.0%)	✘ Reduced recovery as result of staff vacancy.
Internal Allocation	43,468	39,226	4,242	9.8%	✔ Mainly reduced recovery for timing expenses Council House maintenance.
Net Operating Result after Allocations	0	0	0	0.0%	
Infrastructure and Operations Alliance					
Commercial Accounting					
Expenditure - Cash	98,384	86,177	12,207	12.4%	✔ Staff vacancy
Internal Recovery	(147,375)	(131,287)	(16,088)	(10.9%)	✘ Reduced recovery as result of staff vacancy and reduced internal allocations.
Internal Allocation	48,990	45,110	3,880	7.9%	✔ Mainly reduced recovery for timing expenses Council House maintenance.
Net Operating Result after Allocations	(1)	0	(1)	100.0%	



Core Services Year to Date Variances - August 2020

Attachment D (1)

	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Infrastructure and Operations Alliance					
Off Street Parking					
Revenue - Cash	(4,537,711)	(6,688,061)	2,150,350	47.4%	✓ Minimal revenue budgeted for July 2020, however easing of Covid restrictions has resulted in a favourable variance.
Expenditure - Cash	3,147,727	3,056,355	91,372	2.9%	✓ Savings achieved security service, bank charges, coin collection, stores and materials and staff cost.
Expenditure - non Cash	1,055,558	1,028,698	26,860	2.5%	✓ Depreciation actuals are based on last year's allocations pending 19/20 asset book closure. The variance can be affected by recently capitalised assets not accounted for in the budget.
Internal Recovery	(707,915)	(753,416)	45,501	6.4%	✓ Timesheets recovery to individual car parks.
Internal Allocation	4,581,595	4,488,702	92,893	2.0%	✓ Mainly related to timing internal rental allocation.
Net Operating Result after Allocations	3,539,254	1,132,278	2,406,976	68.0%	
Infrastructure and Operations Alliance					
On Street Parking					
Revenue - Cash	(1,802,601)	(1,820,707)	18,106	1.0%	✓
Expenditure - Cash	1,138,562	1,058,481	80,081	7.0%	✓ Lower than budgeted expenses in security service, agency staff and bank charges.
Expenditure - non Cash	79,526	75,686	3,840	4.8%	✓
Internal Recovery	(62,946)	25,846	(88,792)	(141.1%)	✗ The actual revenue is greater than expenses and allocations for the month.
Internal Allocation	284,109	(36,832)	320,941	113.0%	✓ Reduced allocations from within Parking due to lower than budgeted cash expenses.
Net Operating Result after Allocations	(363,350)	(697,526)	334,176	(92.0%)	
Infrastructure and Operations Alliance					
Parking Compliance					
Revenue - Cash	(1,525,000)	(1,664,262)	139,262	9.1%	✓ Increased infringements numbers compared to budget.
Expenditure - Cash	1,104,774	995,564	109,210	9.9%	✓ \$52k savings in contractors, \$30k in employee costs \$21k in and statutory fees.
Expenditure - non Cash	14,152	825	13,327	94.2%	✓ Depreciation actuals are based on last year's allocations pending 19/20 asset book closure.
Internal Recovery	102,284	358,278	(255,994)	(250.3%)	✗ The actual revenue is greater than expenses and allocations for the month.
Internal Allocation	303,790	309,594	(5,804)	(1.9%)	✗
Net Operating Result after Allocations	0	(1)	1	0.0%	
Infrastructure and Operations Alliance					
Parking Technical Support					
Expenditure - Cash	242,749	221,378	21,371	8.8%	✓ Favourable timing variance due to difference actual employee leave costed from provision and pro rata leave budgeted per month.
Expenditure - non Cash	448	14,680	(14,232)	(3,176.8%)	✗ Depreciation actuals are based on last year's allocations pending 19/20 asset book closure.
Internal Recovery	(329,533)	(331,245)	1,712	0.5%	✓
Internal Allocation	86,336	95,188	(8,852)	(10.3%)	✗
Net Operating Result after Allocations	0	1	(1)	0.0%	



Projects Year to Date Variances - August 2020

	Annual Budget	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
CEO Alliance						
Capital Projects						
Branding for Perth	350,000	281,088	120,466	160,622	57.1%	✔ Timing variance due to project delays. Final carry forward has been reduced by \$100k to reflect change of scope.
Project Portfolio Management System	80,000	0	0	0	0.0%	⚠
Website Phase Three	355,000	55,000	65,832	(10,832)	(19.7%)	✘ Timing variance, some expenditure will be transferred to phase 2.
Website Phase Two	50,000	0	0	0	0.0%	⚠
Subtotal - Capital Projects	835,000	336,088	186,298	149,790	44.6%	
Operating Projects						
Always On	1,150,000	191,667	259,842	(68,175)	(35.6%)	✘ Timing variance related to Always On advertising and Covid related campaign.
Audience and Segmentation Project	30,000	0	0	0	0.0%	⚠
Branding for Perth	350,000	0	2,220	(2,220)	0.0%	⚠
Christmas and New Years	300,000	0	0	0	0.0%	⚠
City Dressing	50,000	0	0	0	0.0%	⚠
Council Elections and Lord Mayor Election	40,000	0	18,528	(18,528)	0.0%	⚠ Timing variance in expected spend.
CPP Parking Fee changes	40,000	0	0	0	0.0%	⚠
Customer Perception Survey	15,000	2,500	0	2,500	100.0%	✔ Timing variance in consultancy.
Full review of the City Strategic Community Plan	28,000	4,667	0	4,667	100.0%	✔ Timing variance in consultancy.
Impact Evaluation and insights	100,000	0	0	0	0.0%	⚠
InnerCity Councils	15,000	2,500	7,500	(5,000)	(200.0%)	✘ Timing variance in expected spend.
Marketing and Communications Review	20,000	0	0	0	0.0%	⚠
Parking Business Review	80,000	0	24,651	(24,651)	0.0%	⚠ Timing variance, partial completion of major trade undertaking and business plan, to be submitted to Council for approval end of September.
Rebound Strategy	200,000	33,333	0	33,333	100.0%	✔ Proposal to move funds into COVID Rebound reserve.
Retail Extension	200,000	0	0	0	0.0%	⚠
Skyworks	150,000	0	0	0	0.0%	⚠
Think Perth	165,000	0	0	0	0.0%	⚠
Winter Festival	225,000	0	0	0	0.0%	⚠
Subtotal - Operating Projects	3,158,000	234,667	312,741	(78,074)	(33.3%)	
Total - CEO Alliance	3,993,000	570,755	499,039	71,716	12.6%	
Corporate Services Alliance						
Capital Projects						
CA Service Desk Replacement	360,000	0	0	0	0.0%	⚠
Core System Consolidation	1,520,000	253,730	20,054	233,676	92.1%	✔ Timing variance, focus on discovery phase, not consultancy.
ICT Audiovisual Renewal 20 21	86,000	0	0	0	0.0%	⚠
ICT Desktop Asset Renewal	209,000	0	0	0	0.0%	⚠
ICT Network Asset Renewal	80,000	0	23,240	(23,240)	0.0%	⚠ Timing variance, expenditure occurred earlier than anticipated.
ICT UPS Asset Renewal 20 21	80,000	0	0	0	0.0%	⚠
Supply Chain Automation	77,977	3,874	3,874	0	0.0%	⚠
Unified Comms Refresh & Replacement Telephone System	300,000	0	0	0	0.0%	⚠
Subtotal - Capital Projects	2,712,977	257,604	47,168	210,436	81.7%	
Operating Projects						
Council Elections and Lord Mayor Election	100,000	4,167	7,699	(3,532)	(84.8%)	✘



Projects Year to Date Variances - August 2020

	Annual Budget	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
PCI DSS Compliance	53,227	8,871	0	8,871	100.0%	✓ Timing variance, expenditure anticipated in the second half of the financial year and will be adjusted at the mid year budget review.
Rebound Strategy	4,756,000	0	0	0	0.0%	⚠
Subtotal - Operating Projects	4,909,227	13,038	7,699	5,339	40.9%	
Total - Corporate Services Alliance	7,622,204	270,642	54,867	215,775	79.7%	
Community Development Alliance						
Capital Projects						
Aboriginal Artwork Commission	50,000	0	0	0	0.0%	⚠
ACH Database and Portal Project	107,620	0	0	0	0.0%	⚠
Art Acquisitions	60,000	10,000	1,745	8,255	82.6%	✓ Timing variance.
Camera Replacements Renewals in Carparks	368,000	48,000	0	48,000	100.0%	✓ Timing variance.
CCTV Camera & Pole Reactive Renewals 2020 to 21	104,000	0	0	0	0.0%	⚠
CCTV Camera Network New Camera Expansion 2021	395,000	0	26,758	(26,758)	0.0%	⚠ Timing variance.
CCTV Implementation Strategy	210,110	17,633	14,339	3,294	18.7%	✓ Timing variance. CCTV cabinet installed in Moore Street. Camera poles ordered and PO raised for infrastructure installation
Development of LMDRF online record keeping and applications	100,000	0	0	0	0.0%	⚠
EP0 - SP Elevating Platform	19,000	0	0	0	0.0%	⚠
IT Equipment Renewal Supporting CCTV Infrastructure 20 to 21	111,000	16,000	0	16,000	100.0%	✓ Timing variance. Meeting to be arranged with ICT to determine specifications.
Loudspeaker	21,369	0	0	0	0.0%	⚠
Northbridge Piazza Infrastructure Upgrades	75,000	0	0	0	0.0%	⚠
Plaques	6,372	0	0	0	0.0%	⚠
UC - Crew Cab Ute	133,500	0	0	0	0.0%	⚠
UT - Utilities	44,500	0	0	0	0.0%	⚠
Subtotal - Capital Projects	1,805,471	91,633	42,842	48,791	53.2%	
Operating Projects						
Aboriginal Treaty	0	0	1,375	(1,375)	0.0%	⚠
Access and Inclusion Program	31,500	5,250	2,250	3,000	57.1%	✓ Favourable variance due to COVID-19 delays in commencing with the planned initiatives.
Accreditation of Homeless Services	135,000	22,500	10,005	12,495	55.5%	✓ Timing variance.
Art Activations	270,000	0	32,865	(32,865)	0.0%	⚠ Timing variance
Arts and Cultural Grants	200,000	33,333	0	33,333	100.0%	✓ Timing variance to reverse in future months.
Arts Sponsorship	1,200,000	200,000	6,000	194,000	97.0%	✓ Timing variance to reverse in future months.
Assertive Outreach	100,000	0	0	0	0.0%	⚠
Autumn School Holidays	100,000	0	0	0	0.0%	⚠
Business Improvement Grants	270,000	45,000	0	45,000	100.0%	✓ Timing variance to reverse in future months.
Busking	15,000	2,500	0	2,500	100.0%	✓ Timing variance.
Christmas and New Years	175,000	0	0	0	0.0%	⚠
Christmas Concerts	300,000	0	0	0	0.0%	⚠
Christmas Lights Trail	1,000,000	0	477,077	(477,077)	0.0%	⚠ Timing variance. 50% payment for contractors for Christmas Lights.
Collections Storage Project	50,000	8,333	0	8,333	100.0%	✓ Timing variance.
Community Wellbeing Grants	145,000	24,167	13,000	11,167	46.2%	✓ Timing variance to reverse in future months.
COVID19 Postponed Events and Projects	330,000	55,000	0	55,000	100.0%	✓ Timing variance to reverse in future months.
Economic Development Sponsorship	690,000	115,000	50,000	65,000	56.5%	✓ Timing variance to reverse in future months.
Event Sponsorship	740,000	123,333	28,000	95,333	77.3%	✓ Timing variance to reverse in future months.
Events and Activation Grants	180,000	30,000	0	30,000	100.0%	✓ Timing variance to reverse in future months.



Projects Year to Date Variances - August 2020

	Annual Budget	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Heritage Perth Weekend	60,000	0	115	(115)	0.0%	!
Homeless Services Brochure	10,000	1,667	0	1,667	100.0%	✓ Timing variance.
Local Heritage Survey	80,000	13,333	0	13,333	100.0%	✓ Timing variance
Lunar New Year	50,000	0	0	0	0.0%	!
New Years Eve	450,000	0	0	0	0.0%	!
Perth Home Grown Markets	50,000	8,333	0	8,333	100.0%	✓ Timing variance. Markets currently running but no actual spend to date.
Precinct Development Grants	240,000	40,000	0	40,000	100.0%	✓ Timing variance to reverse in future months.
Public Health and Wellbeing Plan	20,000	3,333	0	3,333	100.0%	✓ Timing variance.
Safe City Patrols	1,200,000	200,000	0	200,000	100.0%	✓ Timing variance. Tender for Safe City Security Patrols closes at end of August.
Skyworks	2,007,700	1,283	0	1,283	100.0%	✓
Small Business Grants	350,000	58,333	10,000	48,333	82.9%	✓ Timing variance to reverse in future months.
Spring School Holidays	70,000	50,000	20,078	29,922	59.8%	✓ Timing variance.
Tuesday Morning Show	34,900	5,817	905	4,912	84.4%	✓ Favourable variance due to COVID-19 restrictions resulting in delays in events and reduced client capacity.
Twilights Hawkers Market	50,000	8,333	126	8,207	98.5%	✓ Timing variance, markets not commencing until November 20.
Wellington Square Enhancement	50,000	0	0	0	0.0%	!
Winter Festival	190,000	(30,000)	(27,144)	(2,856)	(9.5%)	✗ Ticket sales city carnival school holiday event.
Subtotal - Operating Projects	10,844,100	1,024,848	624,652	400,196	39.0%	
Total - Community Development Alliance	12,649,571	1,116,481	667,494	448,987	40.2%	
Planning and Economic Development Alliance						
Capital Projects						
Bus Shelter Program	409,000	0	0	0	0.0%	!
East Perth Foreshore PSP and Lighting Upgrade Works	1,300,000	15,000	0	15,000	100.0%	✓ Environmental approval is being assessed. Once approval has been received project will be handed over for construction.
Kerbside review implementation	1,350	1,350	2,728	(1,378)	(102.1%)	✗
Landscaping and Hostile Vehicle Incursion Prevention	488,800	366,572	0	366,572	100.0%	✓ Timing variance. Design completed and planning approvals underway.
Minor Urban Interventions	150,000	0	370	(370)	0.0%	!
Mount Street East Concept	120,000	0	0	0	0.0%	!
Pedestrian Crossings Improvement 20 to 21	200,000	30,000	0	30,000	100.0%	✓ Timing variance. Works are undertaken on an ad hoc and as required basis.
Projects from Lighting Masterplan	52,525	42,577	42,577	0	0.0%	! Timing variance.
Retail Core Refresh	730,000	130,800	0	130,800	100.0%	✓ Timing variance.
Roads (Crawley Nedlands) Various	62,000	0	0	0	0.0%	! Timing variance. Project delayed pending resource allocations to other priority projects.
Smart Bus Stops Real Time Information	68,000	4,533	0	4,533	100.0%	✓ Project scoping still underway. Expecting tenders to be issued in September/October.
Smart Cities - Data Hub Phase 2 Ops	37,000	592	2,000	(1,408)	(237.8%)	✗ Timing variance. Project scoping still underway. Expecting tenders to be issued in September/October.
Smart Cities Carbon Neutral Council Pier Street Solar	224,000	4,480	0	4,480	100.0%	✓ Project scoping still underway. Expecting tenders to be issued in September/October.
Smart Water and Electricity Meters	61,000	0	0	0	0.0%	!
Spring Street pedestrian crossing	400	0	0	0	0.0%	!
Street Furniture Replacement Program	50,000	15,000	0	15,000	100.0%	✓ Timing variance as furniture replacement is ad hoc in nature.
Two way Hay Street Bennett St to Victoria Ave (merge 12082)	15,000	0	0	0	0.0%	!
Two Way Streets West End	358,000	0	0	0	0.0%	! Project on hold until new calendar year as staff resources are prioritised to other projects.
Urban Forest Plan - Infill tree planting	200,000	45,000	0	45,000	100.0%	✓ Timing variance. Tree planting to take place in spring.
Winthrop Avenue/Thomas Street Shared Path	1,128,601	0	0	0	0.0%	!



Projects Year to Date Variances - August 2020

	Annual Budget	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Subtotal - Capital Projects	5,655,676	655,904	47,675	608,229	92.7%	
Operating Projects						
Bicycle Planning Services	5,000	833	0	833	100.0%	✔ Project still on track however no spending requirements year to date. Commitment raised for bike repair stand maintenance services but yet to be invoiced.
Citiplace Redevelopment	50,000	8,333	0	8,333	100.0%	✔ Urbis Consulting producing partnering document. Engaging multiple agencies including Property Council, PTA, Gas Works to get Government on board. Expenditure yet to be realised pending consultant work.
City Central Vision Plan	50,000	8,333	0	8,333	100.0%	✔ High level brief currently being prepared. No expenditure to date and will be on an as needs basis.
City Planning Scheme No. 3	252,000	42,000	6,000	36,000	85.7%	✔ Timing variance. Project has commenced.
City Planning Strategy	45,000	7,500	13,210	(5,710)	(76.1%)	✘ Pending movement of previous year's expenses to 19/20 accounts.
City Switch	75,000	12,500	0	12,500	100.0%	✔ Timing variance. Project expenditure is an annual contribution to City of Sydney. Budget phased equally but is expensed in one payment as a contribution.
Cladding audit of class 5- 8 buildings	15,150	2,525	0	2,525	100.0%	✔ Timing variance.
Claisebrook Neighbourhood Place Plan	20,000	3,333	0	3,333	100.0%	✔ Project yet to commence pending outcome of the Neighbourhood Place Policy.
Community Infrastructure Plan	30,000	5,000	0	5,000	100.0%	✔ Timing Variance. Project relates to 10 year plan that sets out community infra requirements. Quantity surveying expected to be done in 2nd half of 20/21.
Co-ordination of City Infrastructure Works	5,000	833	0	833	100.0%	✔ Meetings held on a quarterly basis. No expenditure requirements to date.
CPS 2 Amendment 42 (Colin & Hay, West Perth)	5,000	833	0	833	100.0%	✔
CPS 2 Amendment 43 (Thomas & Wellington, West Perth)	5,000	833	0	833	100.0%	✔
CPS 2 Amendment No. 41 - Northbridge Special Entert Precinct	5,000	833	0	833	100.0%	✔
CPS2 Amendment 44 (Cnr Elder and Wellington Street, Central	5,000	833	0	833	100.0%	✔
CPS2 City Design Policy incl Environmentally Sustain Design	5,000	833	0	833	100.0%	✔
CPS2 Development Works Exemption Planning Policy	5,000	833	0	833	100.0%	✔
International Relations	75,000	12,500	0	12,500	100.0%	✔ Travel restrictions have reduced spending requirements.
Noise Attenuation Planning Policy	5,000	833	0	833	100.0%	✔
Parking Trial	9,000	1,500	0	1,500	100.0%	✔
Place Analytics	40,000	6,667	11,818	(5,151)	(77.3%)	✘ Timing variance.
Proactive Planning Initiatives	100,000	16,667	0	16,667	100.0%	✔ Briefing paper with project proposals prepared and submitted to CEO.
Projects from Lighting Masterplan	0	0	260	(260)	0.0%	⚠
QE2 and UWA Structure Plan	100,000	16,667	4,000	12,667	76.0%	✔ Timing variance. Review has begun.
Retail Core Redevelopment Projects	100,000	16,667	0	16,667	100.0%	✔ Tender for Forrest Place and walkway released, estimated value \$60k.
Riverfront Masterplan	100,000	16,667	5,694	10,973	65.8%	✔ Timing variance. Public consultation contractor engaged as well as Elder group. Currently awaiting further invoices from contractors.
Road Network Design and Review	40,000	6,667	6,320	347	5.2%	✔ Project is utilised on a reactive schedule as and when requirements arise. Mounts Bay Rd Watershed audit and Murray/Elder Street audit have been completed.
WACA Redevelopment Project	244,000	40,667	0	40,667	100.0%	✔ Timing variance. Study for development due to be completed in September. Report to Council is anticipated in October.
William Street Redefinition	250,000	41,667	0	41,667	100.0%	✔ Timing variance. Project on hold until new calendar year as staff resources are prioritised to other projects.
Workshops	150,000	25,000	0	25,000	100.0%	✔ Current Covid climate has resulted in only scoping of workshops with no expenditure required at present.
Subtotal - Operating Projects	1,790,150	298,357	47,302	251,055	84.1%	
Total - Planning and Economic Development Alliance	7,445,826	954,261	94,977	859,284	90.0%	



Projects Year to Date Variances - August 2020

	Annual Budget	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Infrastructure and Operations Alliance						
Capital Projects						
Better Bins Program	54,000	0	0	0	0.0%	!
Body worn cameras	38,486	38,486	38,486	0	0.0%	! Project complete.
Building - 18 Stirling Street Roof Repairs	46,000	0	0	0	0.0%	!
Building - Council House Lower Ground Car Park Concrete Repa	56,506	0	0	0	0.0%	!
Building - Council House Review and Depot Works	2,437,000	246,058	0	246,058	100.0%	✓ Timing variance, briefing summary has been submitted.
Building - Electrical Renewals - Library	30,000	0	0	0	0.0%	!
Building - Emergency Lighting Replacement 20 21	315,000	0	0	0	0.0%	!
Building - Emergency Works	150,000	0	0	0	0.0%	!
Building - External Lighting Upgrade - Town Hall	250,000	0	0	0	0.0%	!
Building - External Rectification Works 20 21	175,000	29,118	0	29,118	100.0%	✓ Timing variance, works to commence November.
Building - External Rectifications - Town Hall	257,000	0	0	0	0.0%	!
Building - Fixtures & Fittings Renewals - PTH Auditorium Cha	75,000	0	0	0	0.0%	!
Building - Fixtures & Fittings Upgrades 20 21	80,000	0	0	0	0.0%	!
Building - Floor Covering Replacement 20 21	320,000	53,334	0	53,334	100.0%	✓ Timing variance, works yet to be scheduled.
Building - Library Boiler	130,000	104,755	104,755	0	0.0%	! Project completed, awaiting final invoice, estimated saving \$20k
Building - Public Toilet Utility Bins	170,000	0	0	0	0.0%	!
Building - Rectification Works - Concert Hall	3,741,830	111,309	25,050	86,259	77.5%	✓ Project stalled pending further investigation of Perth Concert Hall management arrangement.
Building - Rectification Works - Library	12,000	2,000	0	2,000	100.0%	✓
Building - Regal Place Car Park CP41 - Gutter Replacement &	67,880	3,085	3,085	0	0.0%	!
Building - Renewal - Community Facility Renewal Work	921,341	1,389	1,356	33	2.4%	✓
Building - Roe Street Car Park CP08 - Repair Cracks in Slab	36,300	2,500	2,500	0	0.0%	!
Building - Roof Access Upgrades	184,000	0	0	0	0.0%	!
Building - Stirling St Offices - Roof Replacement	14,590	14,590	7,101	7,489	51.3%	✓ Timing variance, \$7k carry forward budget to be finalised in September.
Building - Subsidence Renewal - PCEC Carpark	600,000	166,666	0	166,666	100.0%	✓
Building - Surveillance Replacements - Carparks	500,000	0	0	0	0.0%	!
Building - Surveillance Upgrades	403,000	0	0	0	0.0%	!
Building - Waterproofing Rectification Works - Council House	210,000	31,216	0	31,216	100.0%	✓ Timing variance, works yet to be scheduled.
Christmas Decorations	1,339,679	800,000	181,538	618,462	77.3%	✓ Timing variance, awaiting invoices \$664k outstanding committed orders, to be fulfilled November. Estimated saving \$100k to be confirmed in January.
Civil Structure - Bridge Replacement - John Oldham	300,000	0	0	0	0.0%	!
Civil Structure - Bridge Replacement - Queens Gardens	40,000	6,666	0	6,666	100.0%	✓
Container Deposit Scheme	1,324,751	150,276	132,693	17,583	11.7%	✓ Timing variance. Project delay due to Covid and resourcing issues, commissioning expected between August to October.
Drainage - Bennett St - Terrace Rd to Royal St - Relining	5,972	0	34,437	(34,437)	0.0%	! Pending accrual of invoice to 19/20.
East End Revitalisation	12,358,800	2,172,176	885,188	1,286,988	59.2%	✓ Timing variance, road resurfacing works on Hay st stage 1 completed.
GM3 - SP3 Gang Mower	65,000	0	0	0	0.0%	!
Hay st Mall Feature Lighting	300,000	0	0	0	0.0%	!
Heirisson Island Tree Planting and Irrigation	24,000	24,000	18,015	5,985	24.9%	✓
LD - Loader 4WD Class 20WL	224,000	0	0	0	0.0%	!
Lime Street Upgrade	48,000	8,000	0	8,000	100.0%	✓
LS - 6 - 8 Cyl Sedan	110,000	0	0	0	0.0%	!
LT0 - 2-3 Tonne Trucks	120,000	0	0	0	0.0%	!
Mclean Laneway Signage	37,700	37,700	35,526	2,174	5.8%	✓ Project completed, \$2k saving.
Milligan Street – NB and SB – Hay St to St Georges Tce	120,000	0	0	0	0.0%	!
Moore Street Pavement Works	120,000	0	0	0	0.0%	!
MP - Minor Plant	28,000	0	0	0	0.0%	!



Projects Year to Date Variances - August 2020

	Annual Budget	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Parking equipment	4,900	0	0	0	0.0%	!
Parking Meters	0	0	1,563	(1,563)	0.0%	!
Parks and Landscapes - Inundation Rectification Works - Supr	90,000	0	0	0	0.0%	!
Parks and Landscapes - Irrigation Renewal Program	637,000	0	0	0	0.0%	!
Parks and Landscapes - Outdoor Furniture and Sign Assets Ren	35,000	5,834	1,501	4,333	74.3%	✓
Path and Kerb Renewal 20 21	492,000	62,540	0	62,540	100.0%	✓ Timing variance, major works scheduled November to March.
Path and Kerb Upgrade 20 21	285,000	0	0	0	0.0%	!
PV1 - Medium Panel Vans	44,500	0	0	0	0.0%	!
PV2 - Large Panel Van	225,000	0	0	0	0.0%	!
RM2 - Large Rotary Mowers	206,000	0	0	0	0.0%	!
Road Renewals - Delhi St - Eastern Leg	96,758	2,389	0	2,389	100.0%	✓
Road Renewals - James St Road Seal - Victoria Ave to Irwin S	9,727	389	0	389	100.0%	✓
Road Renewals - James St Road Seal - William St to Cul de Sa	59,727	2,389	0	2,389	100.0%	✓
Road Renewals - Reactive Road Renewals	3,891	389	0	389	100.0%	✓
Road Renewals - Wellington to Arthur	129,182	2,389	0	2,389	100.0%	✓
Roads - Adelaide Tce WB - Hill to Victoria Avenue	3,250	0	0	0	0.0%	!
Roads - Adelaide Tce WB - Riverside Drive to Bennett Street	8,764	0	0	0	0.0%	!
Roads - Milligan Street (NB)- Murray St. to Wellington St	2,526	0	0	0	0.0%	!
Roads - MRRG - Havelock St NB & SB - Wellington to Murray	159,704	3,000	0	3,000	100.0%	✓
Roads - MRRG - Aberdeen St EB & WB - Museum to Beaufort St	149,238	3,000	0	3,000	100.0%	✓
Roads - MRRG - Adelaide Tce EB - Plain to De Vlamingh	155,408	3,000	0	3,000	100.0%	✓
Roads - MRRG - Hampden Rd (SB)-Monash Ave to Gordon St	168,969	4,535	4,535	0	0.0%	!
Roads - MRRG - Milligan St NB & SB - Wellington to St George	134,368	3,000	0	3,000	100.0%	✓
Roads - MRRG - Mount St EB & WB - St Georges to Spring	138,776	6,000	0	6,000	100.0%	✓
Roads - MRRG - Newcastle St (WB)-Lord to Stirling St	5,599	0	0	0	0.0%	!
Roads - MRRG - St Georges Tce WB - Victoria to Barrack	286,368	3,000	0	3,000	100.0%	✓
Roads - MRRG - St Georges Tce WB Road Seal - William to King	192,744	3,000	0	3,000	100.0%	✓
Roads - MRRG - William St NB & SB - St Georges to Esplanade	145,394	3,000	0	3,000	100.0%	✓
Roads - RTR - Fairway - Clark St to Myers St	200,000	2,000	0	2,000	100.0%	✓
Roads - RTR - Myers St - Broadway to Parkway	255,000	2,000	0	2,000	100.0%	✓
Roe Street Upgrade Fitzgerald to Beaufort St	0	0	136,066	(136,066)	0.0%	! Preliminary works commenced, project pending signed funding agreement.
RS1 - Pavement Sweepers	474,000	0	0	0	0.0%	!
RT1 - Rubbish Truck <12 t GUM	330,000	0	0	0	0.0%	!
Stormwater Drainage Renewals 2020 to 21	864,000	0	0	0	0.0%	!
Stormwater Drainage Upgrades 2020 to 21	379,765	0	0	0	0.0%	!
Street Furniture - Bollard Replacement - Hay and Murray St M	1,121,945	867	736	131	15.1%	✓
Street Furniture - Drinking Fountain Replacements	50,000	0	0	0	0.0%	!
Street Furniture - Litter Bin Replacements	270,000	45,000	0	45,000	100.0%	✓ Timing variance, currently in procurement stage, expected delivery October to February.
Street Lighting - Adelaide Terrace Lighting Upgrade	808,000	0	3,789	(3,789)	0.0%	!
Street Lighting - East Perth Motion 2 - Design & Implementat	574,555	138,006	121,004	17,002	12.3%	✓ Timing variance, \$503k carry forward budget to be finalised in September.
Street Lighting - LED Upgrades	250,000	0	0	0	0.0%	!
Street Lighting - Lighting Improving Coverage (LIC)	7,000	1,827	4,927	(3,100)	(169.7%)	✗ Timing variance, \$18k carry forward budget to be finalised in September.
Street Lighting - Renewals	831,000	0	0	0	0.0%	!
Street Lighting - Renewals - Electrical Network Risk mitigat	317,056	41,666	0	41,666	100.0%	✓ Timing variance, \$59k carry forward budget to be finalised in September.
Street Lighting - Replacing End of Useful life Lighting (REU	155,458	56,892	7,700	49,192	86.5%	✓ Timing variance, \$21k carry forward budget to be finalised in September.
Tram Shelter Rectification Works 20 21	40,000	6,666	0	6,666	100.0%	✓
TU - Tray Top Ute	504,000	0	0	0	0.0%	!



Projects Year to Date Variances - August 2020

	Annual Budget	YTD Budget	YTD Actuals	YTD Variance	YTD Variance %	Comments
Two Way Hill Street (St Georges Tce - Wittnoom St)	494,734	0	0	0	0.0%	!
UC - Crew Cab Ute	267,000	0	0	0	0.0%	!
Wellington Square Enhancement	12,783,335	768,662	2,637,644	(1,868,982)	(243.1%)	✘ Timing variance, carry forward claim for Densford has been phased in September.
Wellington Street Stage 2B	250,000	0	0	0	0.0%	! Grant application in progress.
Subtotal - Capital Projects	52,937,476	5,174,764	4,389,195	785,569	15.2%	
Non Operating Income						
Roads - MRRG - Havelock St NB & SB - Wellington to Murray	(70,925)	0	0	0	0.0%	!
Roads - MRRG - Aberdeen St EB & WB - Museum to Beaufort St	(66,278)	0	0	0	0.0%	!
Roads - MRRG - Adelaide Tce EB - Plain to De Vlamingh	(69,017)	0	0	0	0.0%	!
Roads - MRRG - Milligan St NB & SB - Wellington to St George	(59,675)	0	0	0	0.0%	!
Roads - MRRG - Mount St EB & WB - St Georges to Spring	(61,631)	0	0	0	0.0%	!
Roads - MRRG - St Georges Tce WB - Victoria to Barrack	(127,175)	0	0	0	0.0%	!
Roads - MRRG - St Georges Tce WB Road Seal - William to King	(85,599)	0	0	0	0.0%	!
Roads - MRRG - William St NB & SB - St Georges to Esplanade	(64,566)	0	0	0	0.0%	!
Roads - RTR - Fairway - Clark St to Myers St	(200,000)	0	(3,000)	3,000	0.0%	!
Roads - RTR - Myers St - Broadway to Parkway	(255,000)	0	(3,000)	3,000	0.0%	!
Wellington Square Enhancement	(4,378,494)	0	0	0	0.0%	!
Subtotal - Non Operating Income	(5,438,360)	0	(6,000)	6,000	0.0%	
Operating Projects						
Better Bins Program	37,673	6,283	0	6,283	100.0%	✓
Building - Council House Review and Depot Works	99,999	8,333	0	8,333	100.0%	✓ Timing variance, briefing summary has been submitted.
Christmas and New Years	0	0	21,107	(21,107)	0.0%	! Depreciation expenses charged to incorrect account.
Christmas Decorations	1,359,000	20,000	1,588	18,412	92.1%	✓
Clearing Maintenance Backlog	474,999	39,583	0	39,583	100.0%	✓ Timing variance
Condition Assessment and Reporting	165,000	13,750	0	13,750	100.0%	✓ Timing variance
East End Revitalisation	130,000	10,833	2,367	8,466	78.2%	✓
Events	9,300	1,550	0	1,550	100.0%	✓
Lift and Relay	170,001	14,167	0	14,167	100.0%	✓ Timing variance
Natural Area Management	59,000	9,833	0	9,833	100.0%	✓
On Street Signage	20,000	3,333	4,997	(1,664)	(49.9%)	✘
Parking Operations outside COP	0	0	(8,313)	8,313	0.0%	! Three month contract with Town of Victoria Park signed after budget adoption.
Rubbish Collection	99,999	0	0	0	0.0%	!
Urban Forest Plan	180,000	15,000	0	15,000	100.0%	✓ Timing variance
Varnishing and Painting	70,000	11,667	0	11,667	100.0%	✓ Timing variance
Waste Management Strategy and Plan	20,000	3,333	0	3,333	100.0%	✓
Wellington Square Enhancement	0	0	2,105	(2,105)	0.0%	!
Subtotal - Operating Projects	2,894,971	157,665	23,851	133,814	84.9%	
Total - Infrastructure and Operations Alliance	50,394,087	5,332,429	4,407,046	925,383	17.4%	

Item 7.2 – Capital Works Projects carried forward from 2019/20

File reference	CM 180443/2020
Report author	Michael Kent, Project Director Strategic Finance
Other contributors	Financial Services Team
Reporting Service Unit and Alliance	Strategic Finance, Corporate Services
Report author disclosure of interest	Nil
Date of report	10 September 2020
Nature of Council's role	Executive
Voting requirement	Absolute Majority
Attachment/s	Attachment 7.2A – Schedule of Carried Forward Projects

Purpose

The purpose of this report is to seek Council approval for the revised Schedule of Carried Forward Capital Projects to be incorporated into the 2020/2021 Annual Budget.

Background

In adopting its annual budget, the City includes an estimated value for those capital projects that are in progress but are anticipated to be incomplete at year end.

There can be a numerous factors that may impact the timing of cashflows associated with the delivery of the capital works program including:

- Projects with minor residual amounts not invoiced at year end
- Projects with multi-year delivery timelines
- Projects awaiting approvals from other authorities
- Mobilising statutory tendering and procurement processes
- Design delays
- Internal resourcing challenges
- Access to project management skillsets
- Public consultation processes
- Tardy invoicing by suppliers and contractors
- The impact of Covid 19 on availability of contractor resources and transport logistics

In the 2019/20 year, the impact of Covid 19 was particularly disruptive, with the City effectively losing the last quarter of the year as far as project delivery was concerned.

Details

At 30 June 2020, the City had 46 incomplete capital works projects with an estimated value of outstanding works of \$14.0M.

However, it is important to note that four of these projects represented \$8.1M or 58% of this total figure.

The four projects concerned were:

- Wellington Square (planned multi-year delivery timeline) \$1.6M
- East End Revitalisation (planned multi-year delivery timeline) \$3.3M
- Container Deposit Scheme (scheme introduction date deferred) \$1.3M
- Perth Concert Hall Works (deferred pending discussion with State Govt) \$1.9M

Of the remaining projects, twenty of them had anticipated residual values of \$50, 000 or less.

An amount of \$14,006,115 was included for 2019/2020 carried forward capital projects in the 2020/2021 Annual Budget capital program total of \$63,646,600.

Following the finalisation of the 2019/2020 annual accounts, the actual amounts available for carry forward have now been determined and need to be incorporated into the 2020/2021 Budget in substitution for the estimated values used at budget adoption date.

The Schedule of Carried Forward Capital Projects (Attachment 7.2A) details the relevant projects, contrasting the estimated value used at budget adoption time with the updated figure to be taken forward into the revised budget. The adjusted Carried Forward Capital Projects list totals \$13,346,879, taking the revised Capital Program to \$62,987,364.

Stakeholder engagement

As the contents of this report focus on the organisation's recent past project delivery and financial performance, only internal consultation is relevant to the preparation of this report.

Strategic alignment

Strategic Community Plan

This item addresses the community's vision for the future and specifically the following aspiration and Strategic Objective(s) contained in the Strategic Community Plan 2019 - 2029:

Aspiration:	Performance
Strategic Objective:	A financial business model underpinned by a culture of cost management, best value and strategic financial analysis that is subject to ongoing oversight, transparency and accountability

This report demonstrates financial oversight that encourages transparency, best value and accountability for use of the City's financial resources.

Corporate Business Plan

Aspiration:	All
Number:	Various
Operational Initiative:	All initiatives having financial or resource implications.

This report demonstrates the financial implications of the City's execution of the various initiatives contained in the Corporate Business Plan.

Legal and statutory implications

There are no specific statutory implications relating to carried forward capital works - although the project values attributed to them, and the corresponding funding in the Budget Opening Balance are highly relevant to the statutory disclosures associated with the Annual Budget.

Risk implications

Impact of decision			
Organisation	Low		
Community	Low		
Risk domain	Consequence	Likelihood	Risk rating
Financial	Moderate	Unlikely	Low
Legal & Regulatory	Minor	Unlikely	Low

A carefully considered, well informed budget aligned to the City's Community Strategic Plan, Corporate Business Plan and Long Term Financial Plan is the most effective way to manage risk associated with financial sustainability and cashflow management. Timely and accountable management reporting and regular monitoring of actual financial performance against budget provides continued assurance moving forward.

Approval implications

This report seeks Council approval to adjust the estimated values used for Carried Forward Capital Projects and the corresponding Budget Opening Position used at budget adoption on 4 August 2020 to reflect the revised values determined upon finalisation of the 2019/20 annual accounts.

Financial implications

The financial implications of this report result in a downwards adjustment of \$659,236 to the 2020/2021 Capital Program and a corresponding adjustment to the Estimated Budget Closing Position as at 30 June 2021. The revised closing position, allowing for budget amendments approved to date and the impact of this report will be \$11,301,807.

It is important to note that the Financial Activity Statement (FAS) is required to show the Budget Closing Position as at budget adoption date. The figure shown above is the Revised Budget Closing Position incorporating all budget changes to this date (the figure used to dynamically manage the City's finances).

The two figures are reconciled as follows:

Estimated Budget Closing Position at budget adoption date	10,342,571
Net budget amendments to date - excluding this report	300,000
Budget Closing Position impact of this report	659,236
Revised Budget Closing Position at budget adoption date	11,301,807

Policy references

There are no direct policy implications of this report.

Comments

Over the last six months the City has proactively put in place measures to better position it to deliver its proposed capital program. These have included building organisational project management capacity, procurement capacity and better integration between design and construction/delivery activities.

As at the date of this report, approximately 45% of the City's proposed capital works program, including the carried forward capital works, have already been tendered or committed.

Recommendation

That Council

1. APPROVES the Schedule of Carried Forward Capital Projects totalling \$13,346,879. (Attachment 7.2A);
2. APPROVES the incorporation of the Schedule of Carried Forward Capital Projects totalling \$13,346,879 into the 2020/21 budget in substitution of the estimated Carry Forward Capital Program of \$14,006,115; and
3. NOTES the revised Estimated Budget Closing Position as at 30 June 2021 of \$11,301,807.

Finalisation of Carry Forward Projects into 2020/21

Identifier	Identifier Description	Carry Forward in 20/21 Budget	19/20 PJ Actuals	Final CFWD Required	Funding source (Y/N)	Period 1 & 2 Actuals	Variance Final CFWD Required v Total Phasing Amount	Account String
CEO Alliance								
14127	Website Phase Two	50,000	362,814	50,000	N	0	(0)	1017-100-85-14127-7604
23431	Branding for Perth	350,000	40,705	150,000	N	120,466	(0)	1014-100-85-23431-7604
Sub Total		400,000	403,519	200,000		120,466	(1)	
Corporate Services Alliance								
14104	Supply Chain Automation	77,977	302,041	77,977	N	3,874	0	1031-100-85-14104-7604
14433	Unified Comms Refresh & Replacement Telephone System	300,000	0	300,000	N	0	0	1021-100-85-14433-7604
14434	Desktop Refresh & Replacement	55,000	168,774	11,221	N	0	0	1022-100-85-10475-7604
Sub Total		432,977	470,816	389,198		3,874	0	
Community Development Alliance								
12171	ACH Database and Portal Project	107,620	13,700	107,620	N	0	0	1061-100-85-12171-7604
14070	Loudspeaker	21,369	28,306	21,369	N	0	0	1069-100-88-14070-7604
14098	Plaques	6,372	33,628	6,372	N	0	0	1061-100-72-14098-7604
14133	CCTV Implementation Strategy	210,110	482,891	170,851	N	14,339	0	1068-100-88-14133-7604
14149	Aboriginal Artwork Comission	50,000	54	49,946	N	0	0	1061-100-72-14149-7604
23428	Development of LMDRF online record keeping and applications	100,000	0	100,000	Y	0	0	1058-100-85-23428-7604
Sub Total		495,471	558,578	456,158		14,339	0	
Planning and Economic Development Alliance								
12192	Projects from Lighting Masterplan	52,525	92,052	52,525	N	42,577	0	1087-100-79-12192-7604
12276	Roads (Crawley Nedlands) Various	62,000	244,098	62,000	N	0	0	1088-106-83-12276-7604
12277	Kerbside review implementation	1,350	202,594	1,350	N	2,728	0	1088-100-81-12277-7604
12305	Two Way Streets West End	8,000	26,582	0	N	0	0	1088-100-83-12305-7604
14096	Spring Street pedestrian crossing	400	241,946	400	N	0	0	1088-100-81-14096-7604
14109	Bus Shelter Program	120,000	3,465	0	N	0	0	1087-100-75-14109-7604
14147	Smart Cities - Data Hub Phase 2 Ops	37,000	150,493	125,000	N	2,000	0	1093-100-85-14147-7604
14154	Winthrop Avenue/Thomas Street Shared Path	10,600	94,325	0	N	0	0	1088-100-81-14154-7604
Sub Total		291,875	1,055,555	241,275		47,305	0	
Infrastructure and Operations Alliance								
11967	Wellington Square Enhancement	1,659,680	4,848,838	1,067,507	N	2,637,644	0	1104-273-80-11967-7604
12082	Two Way Hill Street (St Georges Tce - Wittnoom St)	494,734	197,511	493,865	N	0	0	1104-203-83-12082-7604
12178	Street Furniture - Bollard Replacement - Hay and Murray St M	1,121,945	486,177	952,134	N	736	0	1104-101-79-12178-7604
12236	Building - Council House Lower Ground Car Park Concrete Repa	56,506	7,469	0	N	0	0	1104-191-73-12236-7604
14087	East End Revitalisation	3,300,000	1,294,534	3,425,266	N	885,188	0	1104-179-83-14087-7604
14140	Body worn cameras	38,486	116,525	38,486	N	38,486	0	1118-100-88-14140-7604
14164	Parking equipment	4,900	58,807	4,900	N	0	0	1119-100-87-14164-7604

<i>Identifier</i>	<i>Identifier Description</i>	<i>Carry Forward in 20/21 Budget</i>	<i>19/20 PJ Actuals</i>	<i>Final CFWD Required</i>	<i>Funding source (Y/N)</i>	<i>Period 1 & 2 Actuals</i>	<i>Variance Final CFWD Required v Total Phasing Amount</i>	<i>Account String</i>
14181	Building - Rectification Works - Concert Hall	1,881,830	305,950	1,881,830	N	25,050	0	1104-189-73-14181-7604
14187	Building - Regal Place Car Park CP41 - Gutter Replacement &	67,880	4,944	67,881	N	3,085	(0)	1104-341-73-14187-7604
14188	Building - Roe Street Car Park CP08 - Repair Cracks in Slab	36,300	1,200	36,300	N	2,500	0	1104-308-73-14188-7604
14189	Building - Stirling St Offices - Roof Replacement	14,590	5,975	7,101	N	7,101	(0)	1104-276-73-14189-7604
14403	Street Lighting - Replacing End of Useful life Lighting (REU	155,458	297,956	21,040	N	7,700	0	1102-182-79-14403-7604
14404	Street Lighting - Lighting Improving Coverage (LIC)	7,000	221,123	18,877	N	4,927	0	1102-182-79-14404-7604
14405	Street Lighting - East Perth Motion 2 - Design & Implementat	574,555	160,745	503,773	N	121,004	0	1104-102-79-14405-7604
14406	Street Lighting - Renewals - Electrical Network Risk mitigat	67,056	190,739	59,261	N	0	0	1102-182-79-14406-7604
14411	Roads - Adelaide Tce WB - Riverside Drive to Bennett Street	8,764	306,068	49,432	Y	0	0	1104-179-83-14411-7604
14412	Roads - Adelaide Tce WB - Hill to Victoria Avenue	3,250	100,615	10,065	Y	0	0	1104-179-83-14412-7604
14413	Roads - MRRG - Newcastle St (WB)-Lord to Stirling St	5,599	230,742	13,258	Y	0	0	1104-179-83-14413-7604
14414	Roads - MRRG - Hampden Rd (SB)-Monash Ave to Gordon St	168,969	85,031	168,969	Y	4,535	0	1104-179-83-14414-7604
14415	Roads - Milligan Street (NB)- Murray St. to Wellington St	2,526	56,737	0	Y	0	0	1104-179-83-14415-7604
14425	Drainage - Bennett St - Terrace Rd to Royal St - Relining	5,972	380,523	9,477	N	34,437	0	1104-161-77-14425-7604
23414	Container Deposit Scheme	1,324,751	185,304	1,169,751	N	132,693	0	1104-100-80-23414-7604
23415	Building - Renewal - Community Facility Renewal Work	921,341	91,956	899,550	N	1,356	0	1104-100-73-23415-7604
23418	Building - Library Boiler	130,000	0	130,000	N	104,755	0	1104-212-73-23418-7604
23419	Building - 18 Stirling Street Roof Repairs	46,000	0	46,000	N	0	0	1104-276-73-23419-7604
23420	Mclean Laneway Signage	37,700	236	35,526	N	35,526	(0)	1104-309-75-23420-7604
23426	Wellington Street Stage 2B	250,000	0	250,000	N	0	0	1104-179-83-23426-7604
Sub Total		12,385,792	9,635,704	11,360,248		4,046,723	1	
Replaced b RT1 - Rubbish Truck < 12 t GUM		0	872,927	700,000	Y	0		
Grand Total		14,006,115	12,997,099	13,346,879		4,232,707	1	