



City of **Perth**

Agenda

Ordinary Council Meeting

30 November 2021

Notice of Meeting

To the Lord Mayor and Councillors

The next Ordinary Council Meeting will be held on Tuesday, 30 November 2021 in the Council Chamber, Level 9, 27 St Georges Terrace, Perth commencing at 5.00pm.

Kylie Johnson

Acting Chief Executive Officer

26 November 2021

Information

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 to allow the City 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 can take place on any question or answer.

To ask a question, please complete the Public Question Time form available on the City's website www.perth.wa.gov.au/council/council-meetings.

Disclaimer

Members of the public should note that in any discussion during a meeting regarding any item, a statement or indication of approval by any council member, committee member or officer of the City is not intended to be, and should not be taken as, notice of approval from the City. No action should be taken on any item discussed at a meeting of a Committee prior to written advice on the Committee or Council's resolution being received.

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4. Announcements by the Lord Mayor
5. Public Participation
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 - 5.2 Deputations
6. Disclosures of Interests

Name	Councillor Lezer
Item number and title	18.1 Perth Concert Hall – Reserve Transfer Request
Nature of interest	Proximity Interest
Interest Description	Perth Concert Hall is located directly across the road from a property I jointly own.

Name	Deputy Lord Mayor Bain
Item number and title	18.1 Perth Concert Hall – Reserve Transfer Request
Nature of interest	Impartiality Interest
Interest Description	I represent the City on the Perth Theatre Trust.

Name	Councillor Bevan
Item number and title	18.1 Perth Concert Hall – Reserve Transfer Request
Nature of interest	Impartiality Interest
Interest Description	I represent the City on the Perth Theatre Trust.

Name	Councillor Anghie
Item number and title	18.1 Perth Concert Hall – Reserve Transfer Request
Nature of interest	Impartiality Interest
Interest Description	I represent the City on the Perth Theatre Trust.

Name	Councillor Anghie
Item number and title	18.2 Perth Concert Hall (Cash Backed) Reserve – Request to Release Funds
Nature of interest	Impartiality Interest
Interest Description	I represent the City on the Perth Theatre Trust.

Name	Councillor Lezer
Item number and title	18.2 Perth Concert Hall (Cash Backed) Reserve – Request to Release Funds
Nature of interest	Proximity Interest
Interest Description	Perth Concert Hall is located directly across the road from a property I jointly own.

Name	Deputy Lord Mayor Bain
Item number and title	18.2 Perth Concert Hall (Cash Backed) Reserve – Request to Release Funds
Nature of interest	Impartiality Interest
Interest Description	I represent the City on the Perth Theatre Trust.

Name	Councillor Bevan
Item number and title	18.2 Perth Concert Hall (Cash Backed) Reserve – Request to Release Funds
Nature of interest	Impartiality Interest
Interest Description	I represent the City on the Perth Theatre Trust.

7. Confirmation of Minutes

8. Questions by Members which due Notice has been Given

9. Correspondence

10. Petitions

11. Planning and Economic Development Alliance Reports


Nil.

12. Community Development Alliance Reports

Nil.

13. Infrastructure and Operations Alliance Reports

13.1 RFT000083 - East Perth Foreshore Principal Shared Path & Lighting Upgrade Works

Responsible Officer	Allan Mason – General Manager Infrastructure and Operations
Voting Requirements	Simple Majority
Attachments	Attachment 13.1A – East Perth Project Plan ↓  Confidential Attachment 13.1B – Evaluation Report

Purpose

For Council to consider accepting a tender for RFT000083.

Recommendation

That Council ACCEPTS D.B. Cunningham Pty Ltd trading as Advantearing Civil Engineers tender as the most advantageous for RFT000083 at a lump sum price of \$2,318,683.70 (excluding GST).

Background

1. The Perth Greater CBD Transport Plan was developed in August 2020 as part of the Perth City Deal. This plan is a \$105 million investment to improve active and public transport accessibility and safety in the CBD, increasing the attractiveness and sustainability of the city for residents and visitors.
2. The shared path upgrade on the East Perth Foreshore is one initiative of this plan. The local community and stakeholders noted that this area has safety and connectivity concerns. This initiative aims to:
 - a. improve user safety at night,
 - b. reduce conflicts between bike riders and pedestrians,
 - c. encourage mode shift with safer and more comfortable bike riding and walking conditions, and
 - d. provide more transport options for people to access popular tourist destinations.

A plan is attached at Attachment 13.1A.

3. This project is being jointly funded by the Department for Biodiversity, Conservation and Attractions (DBCA) and the Department of Transport (through the Perth City Deal agreement). The Collaborative Agreement between DBCA and the City was executed in May 2021 and grants the City funding of \$459,000 (excluding GST) for the foreshore stabilisation component of work. The Funding Agreement for Package 1 of the Perth City Deal – CBD Transport Plan projects which includes the Trinity Shared Path and Foreshore Stabilisation project is currently in draft format. It is expected that it will include a grant for the remaining value of the contract being \$1,859,683.70 (excluding GST).
4. The City invited tenders from suitably qualified Contractors for the upgrade of the Principal Shared Path (PSP) located on the East Perth Foreshore. Works are to include realignment of the PSP, drainage, pathway lighting, landscaping, irrigation and foreshore stabilisation works.
5. The Request for Tender was advertised in The West Australian and released on the City's e-Tendering portal Tenderlink on 11 September 2021 and closed on 14 October 2021 at 2.00pm.
6. Assuming a contract is able to be awarded in December, it is expected that works will commence in February 2022 and be completed in June 2022.

Discussion

7. Four tenders were received by the closing date from:
 - a. BOS Civil Pty Ltd
 - b. D. B. Cunningham Pty Ltd T/A Advanteering Civil Engineers
 - c. LD Total
 - d. MG Group
8. All tenders were deemed compliant against the compliance criteria and proceeded through to the qualitative assessment stage.
9. Tenderers were required to address the following qualitative criteria:
 - a. Relevant Experience – 30%
 - b. Respondent's Resources – 20%
 - c. Demonstrated Understanding – 30%

- d. Sustainability (Economy) – 10%
 - e. Sustainability (Social and Environment) – 10%
10. The Evaluation Report which details the assessment of each tender response against the selection criteria is contained in Confidential Attachment 13.1B.
11. As detailed in the Evaluation Report, DB Cunningham were assessed as the preferred tenderer with the highest ranking against the selection criteria, as:
- a. They demonstrated significant past experience delivering similar projects in an environmentally sensitive site.
 - b. The nominated team was considered to be competent and well qualified for the project.
 - c. The response was compelling and demonstrated an excellent understanding of the scope which was considered to represent a low risk to the City.
 - d. They tendered the second lowest price of the four bids received.

Stakeholder Engagement

12. Throughout the design process, local businesses such as Trinity College and other related projects such as the Waterbank Redevelopment have been consulted and informed about the progress of the project.
13. As this project forms a part of the Perth City Deal, CBD Transport Plan project, the development of the tender documentation was done in consultation with the Department of Transport and the Department of Infrastructure, Transport, Regional Development and Cities. Additionally, the project team have worked with DBCA to ensure the scope relating to the foreshore stabilisation is suitable and meets the requirements of the specific area.
14. Furthermore, this project forms a part of the Perth City Deal agreement and is subject to the Memorandum of Understanding (MOU) established in 2020 between the Department of Transport and the City. A Funding Agreement between the parties to the MOU will be finalised and provide the mechanisms for provision of funding by the Department of Transport. A Collaborative Agreement has been executed between the Department of Biodiversity, Conservation and Attractions and the City of Perth.

Decision Implications

15. If Council supports the recommendation, a contract will be entered into with DB Cunningham Pty Ltd for the provision of services as requested in the Shared Path Upgrade – East Perth Foreshore tender for a period of eight months, commencing as soon as practical after Council approval.
16. If Council does not support the recommendation, a new tender process will need to be conducted which is estimated to take a minimum of four months to complete. This carries a reputational risk to the City, where responding to tenders is a time consuming and costly exercise for suppliers who may not be willing to resubmit offers.
17. If Council does not support the recommendation, and a new tender process is not run there is a risk that the issues intended to be resolved by this project (improved pedestrian and cycle connectivity as well as foreshore stabilisation) will further deteriorate and result in either a safety or environmental incident.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Liveable
Related Documents (Issue Specific Strategies and Plans):	Nil.

Legislation, Delegation of Authority and Policy	
Legislation:	Section 3.57 of the <i>Local Government Act 1995</i> Regulation 11 of the <i>Local Government (Functions and General Regulations 1996)</i> prescribes the requirements for local governments to invite tenders.
Authority of Council/CEO:	Regulation 20 of the <i>Local Government (Functions and General Regulations 1996)</i> prescribes the requirements for accepting tenders. Council has delegated authority (2.10) to the Chief Executive Officer to accept tenders up to \$2,000,000 (excl GST). As the total consideration of this tender exceeds that amount, a decision is required by Council.
Policy:	2.2 Purchasing

Financial Implications

18. This project forms a part of the Perth City Deals CBD Transport Plan program. The Department of Transport and Department of Biodiversity, Conservation and Attractions are the funding partners for this project sharing the cost of the total project value. The reimbursement of costs by Department of Transport is subject to the finalisation of a Funding Agreement.
19. The financial implication of the recommendation is accommodated within existing budget:

Account Number	1104-234-83-10473	Capital & Non Operating Grant
Account Description	East Perth Foreshore PSP and Lighting Upgrade	
Current Expenditure Budget	\$1,390,000	
Required Expenditure Budget	\$2,318,684	
Current Revenue Budget	\$459,000	
Required Revenue Budget	\$2,318,684	
Budget Impact	The additional capital expenditure has been accommodated by re-purposing a generic budget allocation under CBD Transport Initiatives to this specific project. The additional \$931K CBD Transport Initiatives component is fully funded by the Department of Transport through the City Deal Transport initiative. The \$459K grant has been received from the Department of Biodiversity, Conservation and Attractions.	



Further Information

Nil.



14. Corporate Services Reports

14.1 Monthly Financial Report for September 2021

Responsible Officer	Michael Kent – Project Director Strategic Finance (CFO)
Voting Requirements	Simple Majority
Attachments	Attachment 14.1A – Financial Activity Statement ↓  Attachment 14.1B – Notes to Financial Activity Statement ↓  Attachment 14.1C – Capex Comments ↓  Attachment 14.1D – Alliance Variances ↓  Attachment 14.1E – Net Current Position ↓  Attachment 14.1F – Investment Register ↓  Attachment 14.1G – Rates Collection ↓ 

Purpose

This suite of reports provides Council with timely, meaningful financial insights regarding the City's operating activities, financial performance and financial position.

Recommendation

That Council RECEIVES the following financial reports for the period ended 30 September 2021

1. Financial Activity Statement by Nature & Type - Attachment 14.1A
 2. Notes to the Financial Activity Statement by Nature & Type - Attachment 14.1B
 3. Capital Projects Schedule - Attachment 14.1C
 4. Financial Variances by Alliance & Service Unit - Attachment 14.1D
 5. Net Current Position - Attachment 14.1E
 6. Investment Report - Attachment 14.1F
 7. Statement of Rates Debtors - Attachment 14.1G
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Background

1. Presentation of a monthly financial report to Council is both a statutory obligation and good financial management practice that:
 - a. Demonstrates the City's commitment to managing its operations in a financially responsible and sustainable manner.
 - b. Provides timely identification of variances from budget expectations for revenues and expenditures and identification of emerging opportunities or changes in economic conditions.
 - c. Ensures proper accountability to the community for the use of financial resources.
2. 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 to allow Council to effectively execute their financial management responsibilities.
3. Financial information that is required to be reported directly to Council monthly includes:
 - a. Operational financial performance against budget expectations
 - b. Explanations for identified variances from expectations
 - c. Financial position of the City at each given month end
4. This statutory financial information is supported by additional information including investments performance and reports on rates and general debtors.

Understanding the Financial Reports

5. When reading the financial information provided in this report, 'variances' (deviations from budget expectations) are classified as being either:
 - a. Favourable variance
 - b. Unfavourable variance
 - c. Timing variance
6. A timing variance relates to a budgeted revenue or expense that has not occurred at the time it was expected, but which is still expected to occur within the budget year. That is, the financial transaction will still occur - but just in a different month. There should be no impact on the projected budget surplus by year end.
7. A realised favourable or unfavourable variance is different to a timing variance. It represents a genuine difference between the actual and budgeted revenue or expenditure item.
8. A realised favourable year to date variance on a revenue item is a positive outcome for the City as it increases the projected budget surplus. An unfavourable variance on a revenue item has the opposite effect, resulting a decrease to the projected budget surplus.
9. A realised favourable variance on an expenditure item may have either of two causes - one being a saving because the outcome was achieved for a lesser cost, which has the effect of increasing the projected budget surplus. The other cause may be that the proposed expenditure may not have been undertaken and is not expected to be incurred in that financial year. Whilst this may seem positive from the financial position perspective, it may not be a positive outcome for the community if the service or project is not delivered.

10. A realised unfavourable year to date variance on an expenditure item (over-expenditure) results in a decrease to the projected budget surplus.
11. The Schedule of Variances (Attachment 14.1A & Attachment 14.1B) provide commentary on whether the nature of the variance is savings related, timing related or otherwise.
12. If a realised favourable or unfavourable variance is material in value (of significant size), it will be amended through a formal budget review process.

Discussion

13. The Financial Activity Statement by Nature & Type (Sep 2021) - Attachment 14.1A presents a whole of organisation perspective on the attainment of revenue and expenditure targets overall - classified by nature and type.
14. The headline data from the Financial Activity Statement is shown in Table 1 below.

Table 1:

Item Details	YTD Budget	YTD Actual	Variance	F/ U
Operating Revenue - Excluding Rates	\$ 31.889 M	\$ 33.426 M	\$ 1.537 M	F
Rates Revenue	\$ 98.256 M	\$ 97.813 M	(\$ 443 K)	U
Operating Expenditure	\$ 55.420 M	\$ 50.520 M	\$ 5.173 M	F
Non-Operating Revenue	\$ 0.450 M	\$ 0.025 M	\$ 0.425 M	U
Capital - Infrastructure	\$ 6.955 M	\$ 5.330 M	\$ 1.624 M	F
Property, Plant & Equipment	\$ 1.136 M	\$ 1.268 M	\$ 0.132 M	U

15. Material operating revenue and expenditure variances from Attachment 14.1A are detailed (with explanatory comments) in the Notes to the Financial Activity Statement - Attachment 14.1B.
16. Comments on the material variances between budget and actual capital expenditures are presented in Attachment 14.1C - Capital Projects Schedule which lists all approved, budgeted capital projects for 2021/22.
17. Each line item listed in the Financial Activity Statement by Nature & Type Attachment 14.1A can be cross referenced (using the Note reference) back to the relevant note in Attachment 14.1B or Attachment 14.1C for explanations of variances.
18. Attachment 14.1B provides an alternative view showing how the organisation is tracking against budget by Alliance - and then disaggregating those figures by Service. This reporting view includes all internal charges and internal recoveries so the full service-cost can be understood.
19. Examining the Financial Activity Statement - Attachment 14.1A in more detail; the aggregation of operating revenues and operating expenses reflects a year to date Net Cash Deficit from Operations of (\$7.8M) compared to a year to date budget of (\$13.9M). This is a favourable variance of \$6.1M at the end of the month.
20. Investing activities reflect a result of (\$6.6M) compared to a year to date budget of \$7.6M). This is a favourable variance of \$1.0M - and is largely attributable to a favourable timing variance on invoicing for construction of infrastructure at Roe Street.

21. Construction of infrastructure to 30 September 2021 is at 77% of year to date budget expectations at \$5.3M, against \$6.9M budget as noted at paragraph 14. Attachment 14.1C provides comments on specific variances for capital projects.
22. Acquisition of non-infrastructure to 30 September 2021 is \$1.3M, and is 11% ahead of the year to date budget. Readers are directed to Attachment 14.1C for comments on specific variances.
23. Adjusting for opening funds (Net Current 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.
24. The Financial Activity Statement for the period to 30 September shows that a rate yield of \$97.8M has been levied compared to the \$98.3M budget at rates strike date. This is because of the impact of the WACA concession (\$183K) and Heritage Concessions (\$232K) on the net rates yield.
25. The disclosed year to date Closing Position of \$123.0M compares favourably to the year to date budgeted closing position of \$116.2M - a variance of 5.8%, reflecting the combined impact of the favourable variances noted in this report for revenues, expenses, financing activity and investing activity.
26. The Net Current Position Report (Attachment 14.1C) indicates a year to date adjusted Net Current Position value of \$122.6M versus the budget of \$115.0M. This is primarily attributable to a favourable variance in cash from a timing difference in spending on capital works and a lower than budgeted level of current liabilities. This is not considered unusual as it essentially reflects a timing difference.
27. Headline data from this month's Net Current Position report is shown in Table 2 below. Comparative figures are provided for September 2020 as well as the 30 June 2021 year-end figures.

Table 2:

Item Details	June 2021	Sept 2020	Sept 2021
Current Assets	\$ 179.657 M	\$ 267.134 M	\$ 271.376 M
Current Liabilities	(\$ 44.730 M)	(\$ 45.158 M)	(\$ 53.342 M)
Unadjusted Net Assets	\$ 134.927 M	\$ 221.972 M	\$ 218.033 M
Less Restricted Items	(\$ 102.872 M)	(\$ 89.634 M)	(\$ 95.341 M)
Adjusted Net Current Position	\$ 32.054 M	\$ 132.338 M	\$ 122.692 M

28. The comparative numbers from the Net Current Position report at September 2020 and September 2021 reflect the impact of approximately \$10M higher value of payables. This is simply due to the timing of creditor payments rather than any adverse financial trend.
29. Attachment 14.1D - Investment Report at September 2021 presents detail of the City's cash investment portfolio in terms of performance, percentage exposure of total portfolio by credit risk, counterparty exposure and maturity profile.
30. The report indicates the City has adequate cash flow to meet its financial obligations as and when they will fall due; and it has achieved compliance with the various Investment Policy limits.
31. The Monthly Rates Debtors Report for September 2021 (Attachment 14.1E) shows the City has collected 66.3% of all outstanding rates (current year rates plus arrears) by the end of September. This is a strong collection result bettering the previous two year's rates collection profiles in quantum, noting the 3 weeks earlier issue date in 2021/22 (as presented graphically in the attachment).

32. Attachment 14.1E - Rates Debtors provides a monthly update and analysis of rates collections by differential property rating category and overall. It also contains some brief commentary regarding payment arrangements and financial hard-ship cases.
33. Outstanding rates at month end are \$33.5M, outstanding ESL Levy is \$8.5M and outstanding waste charges are \$1.3M representing \$43.3M in total as shown in Attachment 14.1E.

Stakeholder Engagement

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

Decision Implications

35. Council's acknowledgement of receiving the Financial Activity Statement and supporting documents will meet its statutory obligation in respect of overseeing the City's financial resources.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Prosperous
Related Documents (Issue Specific Strategies and Plans):	Nil.

Legislation, Delegation of Authority and Policy	
Legislation:	<p>Section 6.4(1) and (2) of the <i>Local Government Act 1995</i> Regulation 34(1) of the <i>Local Government (Financial Management) Regulations 1996</i></p> <p>This section of the Act and the related regulation prescribe the requirement to prepare and present to Council (monthly), a Financial Activity Statement (FAS). That FAS should contain:</p> <ul style="list-style-type: none"> • 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. • Any other information which the local government deems relevant.

Authority of Council/CEO:	The above legislation prescribes that this report be presented to Council on a monthly basis.
Policy:	2.1 - Management of Investments.

Financial Implications

36. 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.

Further Information

Following the Agenda Briefing Session held on 23 November 2021, further information is provided:

37. Regarding the Notes to Financial Activity - Note 3 (page 21), the timing of the Seniors Waste Concession is difficult to predict as the concession only applies when the ratepayer pays the residual balance in full. This year there has been a higher percentage opting to pay in full rather than by instalments. There are also some refunds of the service charge on premises that are currently not operating and hence do not need the service.
38. Regarding the Notes to Financial Activity – Note 8 (page 22) and how the limit on deposit funds work in the City’s case. This current situation is not unique to the City of Perth. Unfortunately, local governments all have peak levels of funds to deposit at precisely the same time. Due to lower demand from borrowers at present, financial institutions are not accepting further deposits from local governments.
39. Regarding the Notes to Financial Activity – Note 38 (page 27), the timing of the Heritage Rate Concession is difficult to predict as the concession only applies when the ratepayer pays the residual balance in full. This year there has been a higher percentage opting to pay in full rather than by instalments.
40. Regarding Attachment 14.F (page 55) – questions were raised regarding ME Bank being slightly over the exposure limit at 31%, and whether this was being remedied and if the investment policy needs to be adjusted. In response it is believed the thresholds in the policy are prudent and appropriate at this time and the minor ‘technical breach’ of the threshold was a consequence of waiting for the next maturity date to release an investment to come back within the threshold limit. The limits will continue to be monitored and if necessary, can be reconsidered at the next policy review date.



City of Perth Financial Activity Statement - Nature and Type

Sep - 2021

Detail	Note	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact
Revenue from Operating Activities							
Operating Grants	1	2,111,502	322,656	426,877	104,221	32.3%	✓
Contributions and Donations	2	756,209	157,177	675,349	518,171	329.7%	✓
Fees and Charges - Waste	3	10,183,504	9,706,711	9,563,799	(142,911)	(1.5%)	✗
Fees and Charges - Community Services	4	4,106,194	969,445	1,035,670	66,225	6.8%	✓
Rental and Hire Revenue	5	4,506,426	1,088,550	944,149	(144,402)	(13.3%)	✗
Parking Fees	6	61,785,590	16,106,725	17,151,751	1,045,026	6.5%	✓
Fines and Costs	7	9,223,200	2,392,398	2,288,265	(104,133)	(4.4%)	✗
Interest Earned	8	2,859,146	928,486	614,170	(314,316)	(33.9%)	✗
Profit on Disposal of Assets*	9	259,891	484	133,225	132,741	-	✓
Distribution from Investments*	10	90,000	0	114,595	114,595	0.0%	!
Other Revenue	11	810,996	216,152	477,885	261,732	121.1%	✓
Subtotal		96,692,659	31,888,786	33,425,735	1,536,949	4.8%	✓
Expenses							
Employee Costs	12	(76,960,603)	(19,400,274)	(17,399,684)	2,000,590	10.3%	✓
Advertising	13	(905,200)	(127,925)	(147,877)	(19,952)	(15.6%)	✗
Contractors and Consultants	14	(33,080,198)	(7,398,119)	(5,933,459)	1,464,660	19.8%	✓
Insurance	15	(1,264,278)	(316,069)	(322,464)	(6,395)	(2.0%)	✗
Waste Tipping Charges	16	(3,046,085)	(981,520)	(795,607)	185,912	18.9%	✓
Other Charges	17	(12,612,958)	(8,235,062)	(7,933,790)	301,271	3.7%	✓
Materials	18	(3,611,842)	(904,905)	(657,939)	246,967	27.3%	✓
IT Support and Maintenance	19	(4,563,161)	(1,140,790)	(981,624)	159,166	14.0%	✓
Plant and Fleet Costs	20	(592,961)	(148,240)	(172,689)	(24,449)	(16.5%)	✗
Utilities	21	(3,562,144)	(888,961)	(799,700)	89,261	10.0%	✓
Depreciation*	22	(37,480,212)	(9,371,112)	(9,369,766)	1,346	0.0%	✓
Interest Expenses	23	(226,587)	(72,617)	(72,138)	479	0.7%	✓
Loss on Asset Disposal*	24	(2,269,424)	(203,299)	(26,294)	177,005	87.1%	✓
Change in valuation of Disposal*	25	0	0	0	0	0.0%	!
Work in Progress not Capitalised*	26	0	0	(11,475)	(11,475)	0.0%	!
Parking Bay Levy	27	(17,485,756)	(4,366,454)	(4,313,722)	52,732	1.2%	✓
Other Expenses	28	(8,816,073)	(1,864,708)	(1,581,367)	283,341	15.2%	✓
Subtotal		(206,477,482)	(55,420,054)	(50,519,596)	4,900,458	8.8%	✓
Total - Operating Activities		(109,784,823)	(23,531,269)	(17,093,861)	6,437,408	27.4%	✓
Add Back Non Cash Items*		39,489,745	9,573,927	9,232,760	(341,167)	(3.6%)	✗
Net Surplus / (Deficit) from Operations		(70,295,078)	(13,957,342)	(7,861,101)	6,096,241	43.7%	✓
Investing Activities							
Non Operating Grants	29a	12,887,340	450,936	25,177	(425,759)	(94.4%)	✗
Initial recognition/Contributed Assets	29b	0	0	0	0	0.0%	!
Purchase of Property, Plant & Equipment	30	(21,768,547)	(1,136,062)	(1,268,056)	(131,994)	11.6%	✓
Construction of Infrastructure	30	(35,060,345)	(6,955,224)	(5,330,636)	1,624,587	(23.4%)	✗
Proceeds from Sale of Plant & Equipment	31	879,063	0	0	0	0.0%	!
Sub Total - Investing Activities		(43,062,489)	(7,640,350)	(6,573,516)	1,066,834	14.0%	!
Financing Activities							
New Loan Proceeds	32	0	0	0	0	0.0%	!
Repayment of Borrowings	33	(3,840,500)	(266,369)	(266,369)	0	0.0%	!
Lease Principal Payments	34	0	0	0	0	0.0%	!
Transfers to Reserves	35	(39,039,146)	(7,190,909)	(7,110,057)	80,852	1.1%	✓
Transfers from Reserves	36	30,433,114	15,000,000	15,000,000	0	0.0%	!
Sub Total - Financing Activities		(12,446,532)	7,542,722	7,623,574	80,852	1.1%	✓
Budget Deficiency before Rates		(125,804,099)	(14,054,970)	(6,811,043)	7,243,927	51.5%	✓
Opening Position at 1 July	37	32,056,924	32,056,924	32,056,924	0	0.0%	!
Amount Raised from Rates	38	98,332,904	98,256,449	97,813,585	(442,863)	(0.5%)	✗
Closing Position Surplus (Deficit)		4,585,729	116,258,403	123,059,466	6,801,064	5.8%	✓
Legend							
Favourable impact on Budget Surplus	✓	Unfavourable impact on Budget Surplus			✗		



Notes to Financial Activity Statement - September 2021

The Note reference and descriptor in each summary box below link back to the relevant line item on the Financial Activity Statement. The variance is then expressed as both a dollar value and a percentage. Letter F or U refers to the impact of the variance on the budget surplus (favourable / unfavourable).

Notes to Accompany FAS - Operating Revenues

Comments on the 4.8% favourable variances in Operating Revenues are provided below.

Note 1	Operating Grants	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$104K	32.3%	F

The variance is related to timing of the prepayment of the Metropolitan Regional Road Group (MRRG) direct grant for road maintenance.

Note 2	Contributions & Donations	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$518K	329.7%	F

The variance relates to a Western Power contribution in relation to the Roe Street Enhancement project. It will be offset by additional costs through a recoverable works mechanism.

Note 3	Fees & Charges - Waste	Variance \$	Variance %	Type
▼	Decrease Actual Surplus	(\$143K)	(1.5%)	U

Mainly relates to interim waste services rebate to seniors.

Note 4	Fees & Charges - Community Services	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$66K	6.8%	F

The favourable variance relates mainly to rates instalment administration fees in Financial Services being higher than anticipated. This was partially offset by lower health premise inspection income than expected.

Note 5	Rental & Hire Revenue	Variance \$	Variance %	Type
▼	Decrease Actual Surplus	(\$144K)	(13.3%)	U

Rental revenue in Property Management is lower than anticipated due to COVID rent relief stage 3 January to March 2021 with the credit being applied in Jul 2021. Additionally reserve hire charges are lower due to income being moved to prepayments awaiting event completion.

Note 6	Parking Fees	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$1,045K	6.5%	F

Parking fees are favourable due to an increase in patronage by approximately 120K compared to the same time last year.

Note 7	Fines & Costs	Variance \$	Variance %	Type
▼	Decrease Actual Surplus	(\$104K)	(4.4%)	U

The unfavourable variance is related to lower than anticipated parking fines.

Note 8	Interest Earned	Variance \$	Variance %	Type
▼	Decrease Actual Surplus	(\$314K)	(33.9%)	U

Interest revenues are below budget expectations due to lower than anticipated interest rates. This is coupled with financial institutions placing limits on funds available to deposit into interest earning facilities.

Note 9	Profit on Disposal of Assets	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$133K	27,425.8%	F

Variance relates to earlier than anticipated disposal and replacement of minor plant.

Note 10	Distribution from Investments	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$115K	0%	F

This gain in distribution from investments results from a change in the accounting treatment for distributions from the City's Colonial First State Investment which is marked to the ASX share index.

Note 11	Other Revenue	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$262K	121.1%	F

The variance relates to the higher than expected container deposit scheme income, recovery of debt for parking services and an insurance reimbursement for shattered glass at the library. The insurance recovery is offset against unbudgeted repair costs.

Notes to Accompany FAS - Operating Expenses

Comments on the 8.8% favourable variance in Operating Expenses are provided below.

Note 12	Employee Costs	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$2,001K	10.3%	F

The savings in employee expenses are the result of savings from vacant positions that are in the process of recruitment plus an allocation to accommodate any outcome from the EBA negotiations.

Note 13	Advertising	Variance \$	Variance %	Type
▼	Decrease Actual Surplus	(\$20K)	(15.6%)	U


Unfavourable variance in marketing for winter festival and AFL Grand Final events. This was partially offset by timing of the City of Perth Parking Campaigns project (currently in planning stage) and digital content production costs.

Note 14	Contractors & Consultants	Variance \$	Variance %	Type
▲	Increase Actual Surplus Overall	\$1,465K	19.8%	F


The favourable variance in expenditure is mainly caused by delay of invoices or timing of budgeted expenditure. Disclosed by service, the main variances are listed below:

- Events and Activation - \$478K is related to timing of expenses for Australia Day Program, Christmas Lights Trail, New Year's Eve and AFL Grand Final.
- Parks and Environment Operations - \$373K is related to timing of invoicing by suppliers for pruning, turf renovation, general watering requirements, general maintenance.
- Asset Maintenance - \$313K is related to timing of invoices for general maintenance, Christmas decorations installation and lift maintenance.
- Waste and Cleaning - \$288K is related to delayed agency staff and contractors' expenditure.
- City Planning - \$139K relates to timing of consultancy requirements for the Sustainability Strategy and City Planning Scheme.
- Community Support Services - \$128K is related to timing of expenses for Safe Night Spaces, Safe Shelter Trial, Assertive Outreach Services and Accreditation of Homelessness.
- Parking Services - \$127K favourable variance relating to timing of security, agency staff and contractors' services.
- Facility Maintenance - \$97K is related to timing of maintenance expenses for various facilities.
- Economic Development - \$95K relates to timing of expenses for sector development, place and business development, economic development strategy.
- Culture and Arts Management – Timing variance \$86K relates to activation and screen curation and local heritage surveys.
- ICT Services - \$50K is related to lower year to date requirements for software/hardware.


- Public Health - \$46K savings is related to outsourced health inspections, pest and disease control and pollution control expenses.
- Legal Services - \$33K timing variance.
- Asset Management - \$32K relates to timing of consultancy and professional fees for building condition assessments.
- Marketing \$31K relates to expenses related to banners as well as timing of expenses related to Marketing Brand Health tracking and reporting.
- Commercial Property Management - \$28K is a timing variance for consultancy work relating to the Property performance and investment policy.
- Project Delivery – (\$649K) unfavourable variance relates to recoverable expenses from Western Power for works on Roe st project. This is offset by a contribution in revenue (See note2).

Note 15	Insurance	Variance \$	Variance %	Type
	Decrease Actual Surplus	(\$6K)	(2.0%)	U


Insurance expenses are in line with budget expectations.

Note 16	Waste Tipping Charges	Variance \$	Variance %	Type
	Increase Actual Surplus	\$186K	18.9%	F


Favourable variance due to a less than anticipated tipping fee for the first three months, however charges are to increase in the remainder of the year.

Note 17	Other Charges	Variance \$	Variance %	Type
	Increase Actual Surplus	\$301K	3.7%	F

Mainly savings in prosecution fees for parking services and timing variance in the property performance portfolio project.

Note 18	Materials	Variance \$	Variance %	Type
	Increase Actual Surplus	\$247K	27.3%	F

Lower than anticipated requirement for purchase of signage, stores, minor equipment, stationary and other materials across the city.

Note 19	IT Support & Maintenance	Variance \$	Variance %	Type
	Timing Difference	\$159K	14.0%	F

Timing variance mainly related to ICT network hardware, ICT system software and licenses.

Note	Category	Variance \$	Variance %	Type
Note 20	Plant & Fleet Costs			
▼	Decrease Actual Surplus	(\$24K)	(16.5%)	U

The variance is caused by higher fuel prices as well as timing of registration expenses.

Note	Category	Variance \$	Variance %	Type
Note 21	Utilities			
▲	Increase Actual Surplus	\$89K	10.0%	F

The variance is mainly caused by timing of power expenses and telecommunications usage.

Note	Category	Variance \$	Variance %	Type
Note 22	Depreciation (Non-Cash)			
▲	Increase Actual Surplus	\$1K	0%	F

Depreciation is in line with budget expectations.

Note	Category	Variance \$	Variance %	Type
Note 23	Interest Expenses			
▲	Increase Actual Surplus	\$0.5K	0.7%	F

Slightly lower than estimated monthly interest on loans.

Note	Category	Variance \$	Variance %	Type
Note 24	Loss on Asset Disposal (Non-Cash)			
Nil	No cash impact on Actual Surplus	\$177K	87.1%	F


The variance is caused by lower activity in sales of assets than expected.

Note	Category	Variance \$	Variance %	Type
Note 25	Loss on Revaluation of Asset (Non-Cash)			
Nil	No cash impact on Actual Surplus	-	-	-

Note	Category	Variance \$	Variance %	Type
Note 26	Work in Progress not Capitalised			
Nil	No cash impact on Actual Surplus	(\$11K)	0%	U

Note	Category	Variance \$	Variance %	Type
Note 27	Parking Levy			
▲	Increase Actual Surplus	\$53K	1.2%	U


The parking levy expenses are in line with budget expectations. Each year, the City prepays (in July and August) approximately \$17.5M in levies in advance for the parking bays used to generate our anticipated parking revenues. The prepayment is then expensed month by month to the City's accounts. Where parking bays are temporarily out of action, the City can seek an adjustment (refund) for the levy prepaid to state government.

Note 28	Other Expenses	Variance \$	Variance %	Type
	Timing Difference	\$283K	15.2%	F

This variance is mainly related to the timing of donations and sponsorships because the expenditure profile is not known with certainty at budget time. This under expenditure was largely offset by an annual contribution made in relation to the Forrest Place walkways

Notes to Accompany FAS - Investing Activities

Investing Activities include sources grants for capital projects, sale of assets, acquisition and construction of assets. Comments on the 14% overall favourable variance are made below.


Note 29a	Non-Operating Grants	Variance \$	Variance %	Type
	Timing Difference	(\$426K)	(\$94.4%)	U

Timing variance relates to an anticipated Main Roads grant for road renewal yet to be received.

Note 29b	Initial Recognition/Contributed Assets	Variance \$	Variance %	Type
Nil	No cash impact on Actual Surplus	-	-	-

Note 30	Purchase of Property Plant & Equipment	Variance \$	Variance %	Type
	Timing Difference	\$132K	11.6%	F

Refer to the separate Capital Projects Schedule (September 21) for details of all capital projects and commentary on material variances identified therein.

Note 30	Construction of Infrastructure	Variance \$	Variance %	Type
	Timing Difference	(\$1,625K)	(23.4%)	U

Refer to the separate Capital Projects Schedule (September 21) for details of all capital projects and commentary on material variances identified therein.

Note 31	Proceeds from Sale of Equipment	Variance \$	Variance %	Type
Nil	Not Applicable to date	-	-	-

Notes to Accompany FAS - Financing Activities

Financing activities include borrowing, debt repayment and management of cash reserve funds. Currently these activities reflect a 1.1% favourable variance. Comments on the individual variances are detailed below.

Note 32	New Loan Proceeds	Variance \$	Variance %	Type
Nil	Not Applicable for 2021/22	-	-	-

No borrowings were required for 21/22 budget.

Note 33	Repayment of Borrowings	Variance \$	Variance %	Type
Nil	No cash impact on Actual Surplus	-	-	-

Note 34	Lease Principal Repayments	Variance \$	Variance %	Type
Nil	Not Applicable to date	-	-	-

Note 35	Transfer to Reserves	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$81K	1.1%	F

The difference between budget and actual in transfers to reserves relates to a lesser transfer of reserve interest due to continuing lower investment rates.

Note 36	Transfers from Reserves	Variance \$	Variance %	Type
Nil	No impact on Actual Surplus	-	-	-

Note 37	Opening Budget Position	Variance \$	Variance %	Type
Nil	No impact on Actual Surplus	-	-	-

To allow local governments to adopt their budgets before previous year accounting accruals are completed, they are allowed to conservatively estimate what the final year-end balance (which becomes the opening position for the next year) is. The City's estimated opening position is \$32.05M for the purposes of adopting the budget.

Note 38	Amount raised from Rates	Variance \$	Variance %	Type
▼	Decrease Actual Surplus	(\$443K)	(0.5%)	U

The budget for rates revenues was \$169K below year to date in August. During September, a further \$40K downwards reduction via interim rates was processed and \$232K worth of Heritage Rate Concessions was applied.



Capital Projects Schedule - 30 September 2021

NOTE 30

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments
CEO Alliance							
10228 - Perth City Kids App	110,000	-	69,905	(69,905)	0.0%	I	Project is on track, budget has been forecast based on updated deliverables, and variance will be closely aligned at budget review.
10248 - PV1 - Medium Panel Vans	45,000	-	0	0	0.0%	I	
10396 - Art Acquisitions	50,000	-	0	0	0.0%	I	
10523 - Website Phase Three	-	-	2,471	(2,471)	0.0%	I	Incorrect cost allocation to be corrected.
Total - CEO Alliance	205,000	0	72,376	(72,376)	0.0%		
Corporate Services Alliance							
10222 - Renewal - ICT - Mobile Phone	30,000	30,000	8,490	21,510	71.7%	G	Timing variance for delivery of mobile phones, anticipated to arrive October to November.
10259 - SS - 4 Cyl Sedan	29,000	-	0	0	0.0%	I	
10310 - Renewal - ICT - Optical Character Recognition and Scanning	100,000	-	0	0	0.0%	I	
10322 - Live Streaming	-	-	99,951	(99,951)	0.0%	I	Project is complete, budget to be allocated in October council meeting.
10417 - Renewal - ICT - Desk Phone	100,000	-	0	0	0.0%	I	
10474 - Renewal - ICT - Audio Visual	80,000	80,000	0	80,000	100.0%	G	Project in the process of being updated to reflect a change of ownership and delivery.
10475 - ICT Desktop Asset Renewal	90,000	-	90,965	(90,965)	0.0%	I	Project is completed. All hardware has arrived.
10476 - Renewal - ICT - Network	250,000	-	5,128	(5,128)	0.0%	I	Variance is due to maintenance costs to previous financial year incurred this financial year.
10477 - Renewal - ICT - UPS	80,000	-	0	0	0.0%	I	
10529 - Renewal - ICT - Storage	765,000	-	0	0	0.0%	I	
14141 - CA Service Desk Replacement	-	-	89,980	(89,980)	0.0%	I	Project is completed, costs incurred this financial year due to delay in invoicing in the previous financial year.
14433 - Unified Comms Refresh & Replacement Telephone System	300,000	-	0	0	0.0%	I	
14434 - Renewal - ICT - Workstation	735,000	-	0	0	0.0%	I	
Total - Corporate Services Alliance	2,559,000	110,000	294,514	(184,514)	(167.7%)		
Community Development Alliance							
10194 - Light it up Program	276,000	138,000	0	138,000	100.0%	G	Timing variance due to delay in approvals for artwork design.
10249 - PV2 - Large Panel Van	45,000	-	0	0	0.0%	I	
10259 - SS - 4 Cyl Sedan	116,000	-	0	0	0.0%	I	
10264 - UC - Crew Cab Ute	133,500	-	42,411	(42,411)	0.0%	I	Timing variance for ranger vehicles that arrived earlier than originally scheduled.
10321 - Historic Northbridge	200,000	-	0	0	0.0%	I	
10375 - Safe Shelter Trial	-	-	(2,257)	2,257	0.0%	I	Minor expenditure for works that could not be accrued to last financial year.
10467 - CCTV Camera Network New Camera Expansion 2021	42,890	42,890	44,879	(1,989)	(4.6%)	X	Alternate solution provided to resolve a key project deliverable. Project complete.
11967 - Wellington Square Enhancement	165,000	65,000	69,360	(4,360)	(6.7%)	X	Minor timing variance based on invoices arriving earlier.
Total - Community Development Alliance	978,390	245,890	154,393	91,497	37.2%		
Planning and Economic Development Alliance							
10259 - SS - 4 Cyl Sedan	58,000	-	0	0	0.0%	I	
10354 - WACA Aquatic Centre	5,000,000	-	0	0	0.0%	I	
10431 - Traffic Modelling Hay Street 2-Way (Hay and Murray West End)	-	-	0	0	0.0%	I	
10479 - Landscaping and Hostile Vehicle Incursion Prevention	-	-	350	(350)	0.0%	I	
10482 - Mount Street East Concept	120,000	-	0	0	0.0%	I	
10489 - Pedestrian Crossings Improvement 20 to 21	145,000	62,000	3,800	58,200	93.9%	G	
10491 - Retail Mall Enhancement A	-	-	0	0	0.0%	I	Budget has been moved to infrastructure as they are taking responsibility of delivery.
10508 - Smart Bus Stops Real Time Information	-	-	0	0	0.0%	I	
10509 - Smart Cities Carbon Neutral Council Pier Street Solar	213,000	-	0	0	0.0%	I	
10510 - Smart Water and Electricity Meters	53,000	-	6,933	(6,933)	0.0%	I	Forecasting values have been reviewed, and corrected. Future year to date variances will align.
10515 - Renewal - Street Furniture	50,000	26,000	25,941	59	0.2%	G	
10522 - Urban Forest - Tree Infill Program	-	-	13,604	(13,604)	0.0%	I	Budget has been moved to the Operations Unit as they are taking responsibility of delivery. Variance due to the movement from one account to another.
14109 - Bus Stop Replacement	-	-	(50,530)	50,530	0.0%	I	Budget resides within Infrastructure Alliance, variance relates to previous financial year costs, not a direct cost to the project. Funding of the project is derived from State Grant. Agreement to be formalised following procurement process.
14147 - Smart Cities - Data Hub Phase 2 Ops	-	-	(6,933)	6,933	0.0%	I	Incorrect cost allocation to be corrected.









Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments
Total - Planning and Economic Development Alliance	5,639,000	88,000	(6,836)	94,836	107.8%		
Infrastructure and Operations Alliance							
10116 - Safe Night Spaces	-	-	0	0	0.0%	I	
10181 - Electricity meter Concert Hall car park	-	-	400	(400)	0.0%	I	
10188 - Civil Structure - JH Abrahams Revetment Wall	388,000	23,500	13,752	9,748	41.5%	✓	Timing variance, progress initially delayed by inclement weather.
10247 - MP - Minor Plant	70,000	70,000	20,485	49,515	70.7%	✓	Timing variance as fleet arrival dates are not always known.
10249 - PV2 - Large Panel Van	38,136	-	38,136	(38,136)	0.0%	I	Timing variance as fleet arrival dates are not always known.
10250 - RMD - SP1m Rotary Mower	54,000	-	63,950	(63,950)	0.0%	I	Timing variance as fleet arrival dates are not always known.
10252 - RM2 - Large Rotary Mowers	172,000	-	0	0	0.0%	I	
10253 - RS1 - Pavement Sweepers	442,983	-	0	0	0.0%	I	
10255 - RS3 - Road Sweeper	405,000	-	0	0	0.0%	I	
10256 - RT1 - Rubbish Truck <12 t GUM	1,198,614	-	0	0	0.0%	I	
10257 - RT2 - Rubbish Truck>20t GUM	420,000	-	0	0	0.0%	I	
10259 - SS - 4 Cyl Sedan	145,000	-	0	0	0.0%	I	
10263 - TU - Tray Top Ute	277,727	-	27,578	(27,578)	0.0%	I	Timing variance as fleet arrival dates are not always known.
10264 - UC - Crew Cab Ute	44,500	-	0	0	0.0%	I	
10265 - UT - Utilities	44,500	-	0	0	0.0%	I	
10266 - UV - Small Utility Vehicle	90,000	-	42,952	(42,952)	0.0%	I	Timing variance as fleet arrival dates are not always known.
10296 - Renewal - Roads - Cross Over Program - Wellington St	396,000	20,000	134,256	(114,256)	(571.3%)	✗	Timing variance, works commenced earlier than estimated. Project is on track, and progressing.
10317 - Renewal - Electrical Lighting - Royal St	1,549,275	486,901	129,933	356,968	73.3%	✓	Timing Variance. Accrual will be accounted for in October.
10318 - Light it up Part 2	243,000	63,900	6,400	57,500	90.0%	✓	Delays to Light Fixture designs, which has led to schedule delays for project delivery.
10375 - Safe Shelter Trial	-	-	2,323	(2,323)	0.0%	I	Budget update and review in process for this project.
10378 - Renewal - Parks and Landscapes - Bore and Pumps	49,500	-	0	0	0.0%	I	
10379 - Renewal - Buildings - Asbestos Removal Program	75,000	-	0	0	0.0%	I	
10380 - Renewal - Buildings - External Works Citiplace Child Care	25,000	-	0	0	0.0%	I	
10381 - Renewal - Buildings - Toilet/change rooms Langley Park	100,000	10,000	0	10,000	100.0%	✓	Scope revised to a multi-year project. As a result earliest expected expenditure will arrive in February.
10382 - Renewal - Buildings - Fire Doors	380,000	-	5,830	(5,830)	0.0%	I	Fire door inspection undertaken this year. Scope of project has been identified and reduced expenditure is forecast for the year.
10383 - Renewal - Buildings - Fire Systems	25,500	-	29,009	(29,009)	0.0%	I	Additional scope identified and forecast for budget review.
10384 - Renewal - Buildings - Fire Equipment	30,000	-	2,175	(2,175)	0.0%	I	Additional scope identified and forecast for budget review.
10385 - Renewal - Buildings - Fixtures City Station Concourse	400,000	10,000	8,240	1,760	17.6%	✓	
10386 - Renewal - Buildings - Stage Repairs Town Hall	16,000	-	0	0	0.0%	I	
10387 - Renewal - Buildings - Fixtures Queens Gardens Shed	30,000	-	0	0	0.0%	I	
10388 - Renewal - Buildings - Citiplace External Works	500,000	-	0	0	0.0%	I	
10389 - Renewal - Buildings - Toilet Heirsson Island	15,000	-	0	0	0.0%	I	
10390 - Renewal - Buildings - Toilet His Majesty Car Park	150,000	20,000	0	20,000	100.0%	✓	Timing variance, project has been rescheduled, estimated expenditure to commence April.
10391 - Renewal - Buildings - Toilet Narrows Point	15,000	-	0	0	0.0%	I	
10392 - Renewal - Buildings - Toilet Roe St Car Park	150,000	-	0	0	0.0%	I	
10393 - Renewal - Buildings - Structural Harold Boas Pump House	15,000	-	0	0	0.0%	I	
10394 - Renewal - Buildings - Structural Langley Park Pump House	20,000	10,000	0	10,000	100.0%	✓	Timing variance, scope revised to a multi-year project, estimated expenditure to commence January.
10395 - Renewal - Buildings - Queens Gardens Caretaker's Cottage	35,000	-	0	0	0.0%	I	
10397 - Renewal - Buildings - Structural Roe St Stairs	30,000	-	0	0	0.0%	I	
10398 - Renewal - Buildings - Structural - Stirling Street Offices	100,000	-	0	0	0.0%	I	
10399 - Renewal - Buildings - Universal Access Improvement	100,000	-	0	0	0.0%	I	
10400 - CBD Transport Projects	1,000,000	-	0	0	0.0%	I	
10402 - Renewal - Roads - William Street	350,000	-	0	0	0.0%	I	
10403 - Renewal - Roads - Aberdeen St	340,500	-	0	0	0.0%	I	
10404 - Renewal - Roads - Arden St	158,500	-	0	0	0.0%	I	
10405 - Renewal - Roads - Broadway (Cooper St to Edward St)	85,000	-	1,050	(1,050)	0.0%	I	Timing variance, costs relate to approvals and construction permits.
10406 - Renewal - Roads - Broadway - Esplanade	9,000	-	850	(850)	0.0%	I	Timing variance, costs relate to approvals and construction permits.
10407 - Renewal - Roads - Broadway (Caporn St)	100,500	-	1,050	(1,050)	0.0%	I	Timing variance, costs relate to approvals and construction permits.
10408 - Renewal - Roads - East Pde Roundabout	161,500	-	0	0	0.0%	I	
10409 - Renewal - Roads - Fire Station Open Air Carpark	276,000	-	0	0	0.0%	I	
10410 - Renewal - Roads - Hay St (Bennett St to Plain St)	278,500	-	0	0	0.0%	I	
10411 - Renewal - Roads - Plaistowe Mews	73,500	-	0	0	0.0%	I	
10412 - Renewal - Roads - Sutherland St - Troode St	239,500	-	0	0	0.0%	I	
10413 - Renewal - Roads - Thomas St - Hay St	166,000	-	0	0	0.0%	I	
10414 - Renewal - Roads - William St - Murray St	110,000	-	0	0	0.0%	I	
10415 - Renewal - Roads - Cross Over Program - City Wide	22,500	-	0	0	0.0%	I	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments
10416 - Renewal - Roads - Cross Over Program - Stirling St	17,000	-	0	0	0.0%	ⓘ	
10418 - Renewal - Riverbank - Foreshore Revetment Wall	25,000	-	0	0	0.0%	ⓘ	
10419 - Renewal - Electrical Lighting - Hay St - Braithwaite St	121,000	-	0	0	0.0%	ⓘ	
10420 - Renewal - Electrical Lighting - Replace Hook Pole Lights	216,000	-	0	0	0.0%	ⓘ	
10421 - Renewal - Electrical Lighting - URBI - Northbridge	434,000	-	0	0	0.0%	ⓘ	
10422 - Renewal - Electrical Lighting - Claisebrook Cove South	70,000	35,000	0	35,000	100.0%	✔	Delays in legal process, has led to the identified variance. Construction yet to commence, estimated start December.
10423 - Renewal - Electrical Lighting - Crawley Park Avenue	190,000	6,000	0	6,000	100.0%	✔	Delays in legal process, has led to the identified variance. Construction yet to commence, estimated start December.
10424 - Renewal - Electrical Lighting - Forrest Place - Murray St	145,000	-	0	0	0.0%	ⓘ	
10425 - Renewal - Electrical Lighting - Hay St (West Perth)	30,000	10,000	0	10,000	100.0%	✔	Delays in legal process, has led to the identified variance. Construction yet to commence, estimated start December.
10426 - Renewal - Electrical Lighting - Kings Park Rd	140,500	-	0	0	0.0%	ⓘ	
10427 - Renewal - Electrical Lighting - Queens Gardens - Park Light	150,000	20,000	0	20,000	100.0%	✔	Delays in legal process, has led to the identified variance. Construction yet to commence, estimated start December.
10428 - Renewal - Electrical Lighting - Riverside Drive	12,000	5,000	0	5,000	100.0%	✔	Delays in legal process, has led to the identified variance. Construction yet to commence, estimated start December.
10429 - Renewal - Electrical Lighting - Wellington Station Forecourt	190,000	6,250	0	6,250	100.0%	✔	Delays in legal process, has led to the identified variance. Construction yet to commence, estimated start December.
10430 - Renewal - Electrical Lighting - West Perth Lighting Upgrade	1,500,000	16,000	7,271	8,729	54.6%	✔	Timing variance
10432 - Renewal - Parks and Landscapes - Haig Park Circle (PAW)	39,500	-	18,914	(18,914)	0.0%	ⓘ	Timing variance relates to a high public safety risk item required to be delivered earlier than scheduled.
10433 - Renewal - Roads - MRRG - Goderich St	141,500	-	0	0	0.0%	ⓘ	
10434 - Renewal - Roads - MRRG - Hampden Rd	104,000	-	1,500	(1,500)	0.0%	ⓘ	Timing variance, costs relate to approvals and construction permits.
10435 - Renewal - Roads - MRRG - Plain St	209,500	-	0	0	0.0%	ⓘ	
10436 - Renewal - Roads - MRRG - Stirling St	112,500	-	0	0	0.0%	ⓘ	
10437 - Renewal - Path and Kerb - Caporn St	43,500	-	76	(76)	0.0%	ⓘ	
10438 - Renewal - Path and Kerb - Fairway	112,000	-	129	(129)	0.0%	ⓘ	
10439 - Renewal - Path and Kerb - James St	529,000	-	0	0	0.0%	ⓘ	
10440 - Renewal - Path and Kerb - Pier St (Aberdeen St to James St)	136,500	-	0	0	0.0%	ⓘ	
10443 - Renewal - Path and Kerb - Prowse St	13,000	-	0	0	0.0%	ⓘ	
10446 - Renewal - Buildings - Electrical	1,332,500	-	0	0	0.0%	ⓘ	
10447 - Renewal - Buildings - Emergency Works	150,000	-	86,570	(86,570)	0.0%	ⓘ	Bocelli's Demolition account for a large portion of the actuals for Emergency works. These costs will be re-allocated in budget review.
10450 - Renewal - Buildings - Town Hall	700,000	-	14,573	(14,573)	0.0%	ⓘ	Timing variance, invoice had arrived later, and accounted for in September.
10452 - Building - Fixtures & Fittings Upgrades 20 21	60,000	50,000	41,671	8,329	16.7%	✔	Project Complete. Contingency as part of the overall amount is no longer required. Will be returned as savings.
10454 - Renewal - Path - Aberdeen St - Fitzgerald St	514,500	-	0	0	0.0%	ⓘ	
10457 - Renewal - Path - Mounts Bay Rd (Narrows Bridge to Brewery)	195,500	20,000	0	20,000	100.0%	✔	Timing variance, consultant for the share path design have yet to complete their work.
10459 - Renewal - Path - Stirling Gardens (Council House)	150,000	-	0	0	0.0%	ⓘ	
10460 - Building - Subsidence Renewal - PCEC Carpark	400,000	340,000	216,710	123,290	36.3%	✔	Project Complete. Subject to finalisation of remaining invoices, expecting some savings to be realised.
10461 - Building - Surveillance Replacements - Carparks	144,371	-	153,625	(153,625)	0.0%	ⓘ	Project deliverables arrived earlier than expected, leading to earlier payment. Project complete. Overspend relates to contract departure verification leading to a change in hardware specification, due to superseded technology.
10463 - Building - Waterproofing Rectification Works	45,000	28,156	28,606	(450)	(1.6%)	✘	Estimate received, draft Investigation Report for water leaks completed for Forest Place.
10466 - Renewal - CCTV - Pole Replacement Program	35,000	15,000	0	15,000	100.0%	✔	Expected project start date November. Schedule has been reprioritized to accommodate other projects, leading to a schedule shift, impacting the planned budget.
10468 - Renewal - Playground and Exercise Equipment	248,000	23,200	0	23,200	100.0%	✔	Timing variance, delayed delivery of playground equipment from international supplier.
10469 - Civil Structure - Bridge Replacement - John Oldham	400,000	-	0	0	0.0%	ⓘ	
10470 - Civil Structure - Bridge Replacement - Queens Gardens	132,000	13,000	0	13,000	100.0%	✔	Timing variance, original bridge replacement design submitted by the contractor was not accepted, and consequentially the project schedule and payment for this work has been delayed.
10473 - East Perth Foreshore PSP and Lighting Upgrade Works	1,390,000	-	0	0	0.0%	ⓘ	
10479 - Landscaping and Hostile Vehicle Incursion Prevention	386,200	-	0	0	0.0%	ⓘ	
10485 - Renewal - Parks and Landscapes - Irrigation Program	430,000	-	0	0	0.0%	ⓘ	
10486 - Renewal - Park Furniture	50,000	33,000	21,633	11,367	34.4%	✔	Timing variance relates to stores and material's not arriving during estimated time frames, leading to a lower than expected cost for this month.
10487 - Renewal - Path and Kerb - Kerb Replacement Wellington St	91,870	-	0	0	0.0%	ⓘ	
10488 - Path and Kerb Upgrade	-	-	5,566	(5,566)	0.0%	ⓘ	Project is completed, was budgeted in 20/21 Financial year, will be corrected with final carry forwards.
10489 - Pedestrian Crossings Improvement 20 to 21	-	-	3,374	(3,374)	0.0%	ⓘ	Project is completed, was budgeted in 20/21 Financial year, will be corrected with final carry forwards.
10491 - Retail Mall Enhancement A	730,000	242,816	387,382	(144,566)	(59.5%)	✘	Project timeframes are related to the mall refresh, which is to be completed prior to the Christmas period. As a result the deliverables have been pulled forward. Timing variance relates to this schedule change, and costs have arrived earlier than planned.
10503 - Roads - MRRG - St Georges Tce WB Road Seal - William to King	-	-	5,040	(5,040)	0.0%	ⓘ	Project is completed, was budgeted in 20/21 Financial year, will be corrected with final carry forwards.
10507 - Roe Street Enhancement (Fitzgerald to Beaufort)	13,900,000	4,763,273	3,581,392	1,181,881	24.8%	✔	Project works have not progressed as fast as the initial estimates from the contractor.
10512 - Stormwater Drainage Upgrades 2020 to 21	100,000	-	0	0	0.0%	ⓘ	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments
10513 - Renewal - Street Furniture - Drinking Fountain Program	50,000	-	0	0	0.0%	ⓘ	
10514 - Renewal - Street Furniture - Litter Bin Program	270,000	-	0	0	0.0%	ⓘ	
10516 - Renewal - Electrical Lighting - Adelaide Tce (Bennet/Plain)	2,780,000	-	66,045	(66,045)	0.0%	ⓘ	Costs relates to previous financial year, relating to Multi-function poles procurement.
10518 - Street Lighting - LED Upgrades	-	-	3,109	(3,109)	0.0%	ⓘ	Project is completed, was budgeted in 20/21 Financial year, will be corrected with final carry forwards.
10522 - Urban Forest - Tree Infill Program	704,500	601,400	298,079	303,321	50.4%	✔	Traffic management activity, and surrounding project work has led to planting delays, and as a result a timing variance for cost.
10527 - Renewal - Roads - R2R James St	212,000	-	0	0	0.0%	ⓘ	
10528 - Renewal - Roads - R2R Murray st (Irwin St to Victoria Sq)	53,500	-	1,500	(1,500)	0.0%	ⓘ	Costs relate to approvals and construction permits. Timing variance relates to when these works were to take place, and they have arrived earlier than planned.
10530 - Renewal - Stormwater - Reline Clotilde St	118,000	-	0	0	0.0%	ⓘ	
10531 - Renewal - Stormwater - Lake St - Roe St	308,000	-	0	0	0.0%	ⓘ	
10532 - Renewal - Stormwater - Reline Richardson Stage 2	84,500	-	0	0	0.0%	ⓘ	
10533 - Renewal - Stormwater - Reline Royal St	92,500	-	0	0	0.0%	ⓘ	
10534 - Renewal - Stormwater - 118 Adelaide Tce	25,000	-	1,778	(1,778)	0.0%	ⓘ	Adelaide Terrace site conditions have changed. This has led to CCTV investigation for drainage intended for risk mitigation. Scope pulled forward which has led to this timing variance.
10535 - Renewal - Stormwater - Moore St East	13,000	-	0	0	0.0%	ⓘ	
10536 - Renewal - Stormwater - Mounts Bay Road	100,000	-	0	0	0.0%	ⓘ	
10537 - Renewal - Stormwater - Wolf Lane	36,500	-	0	0	0.0%	ⓘ	
10541 - Renewal - Tree Hardware	100,000	64,000	0	64,000	100.0%	✔	Tree guards have been awarded. Procurement process has led to the initial delay, expecting fabricated and arrival of tree guards in February.
10542 - Renewal - Riverbank - Heirisson Revetment RVW07A and RVW	40,000	-	0	0	0.0%	ⓘ	
11967 - Wellington Square Enhancement	291,000	191,000	62,219	128,781	67.4%	✔	Current year to date budget will be re-forecasted. The year to date balance relates to timing variance with invoices expected to arrive later this financial year.
12082 - Two Way Hill Street (St Georges Tce - Wittnoom St)	90,000	-	0	0	0.0%	ⓘ	
12178 - Mall Safety - Fixed Bollards	835,000	-	0	0	0.0%	ⓘ	
14087 - East End Revitalisation	500,000	340,000	286,292	53,708	15.8%	✔	Works are completed, invoices are pending which has led to the timing variance.
14109 - Bus Stop Replacement	950,000	-	54,530	(54,530)	0.0%	ⓘ	Variance relates to previous financial year costs, not a direct cost to the project. Funding of the project is derived from State Grant. Agreement to be formalised following procurement process.
14406 - Renewal - Electrical Lighting - Mitigation Old Bunbury Cr	337,500	70,000	6,541	63,459	90.7%	✔	Timing variance, construction is progressing, delays in invoices by supplier.
14424 - Drainage - Various - pit covers	132,000	-	70,268	(70,268)	0.0%	ⓘ	Timing Variance, pit cover replacement works were completed earlier than anticipated.
23415 - Building - Renewal - Community Facility Renewal Work	225,000	10,000	8,649	1,351	13.5%	✔	Favourable variance, invoice came in lower than estimated.
Total - Infrastructure and Operations Alliance	46,225,176	7,617,396	5,961,411	1,655,985	21.7%		
Commercial Services Alliance							
10181 - Electricity meter Concert Hall car park	48,000	-	0	0	0.0%	ⓘ	
10248 - PV1 - Medium Panel Vans	223,540	-	43,540	(43,540)	0.0%	ⓘ	Timing variance as fleet arrival dates are not always known.
10259 - SS - 4 Cyl Sedan	406,000	-	75,182	(75,182)	0.0%	ⓘ	Timing variance as fleet arrival dates are not always known.
10260 - TL - Tower Lighting	38,000	-	0	0	0.0%	ⓘ	
10263 - TU - Tray Top Ute	36,000	-	0	0	0.0%	ⓘ	Timing variance as fleet arrival dates are not always known.
10401 - Renewal - CCTV - Car Park and On-Street Parking	367,000	-	0	0	0.0%	ⓘ	
10462 - Building - Surveillance Upgrades	3,786	-	3,475	(3,475)	0.0%	ⓘ	Project is complete
14087 - East End Revitalisation	-	-	638	(638)	0.0%	ⓘ	Costs allocated to incorrect alliance and will be amended.
14134 - CCTV Camera Renewal Replacement PTZ	100,000	30,000	0	30,000	100.0%	✔	Timing variance based on reassessment of asset management plans, that has led to delays in the projects.
Total - Commercial Services Alliance	1,222,326	30,000	122,834	(92,834)	(309.4%)		
Total Expenditure	56,828,892	8,091,286	6,598,693	1,492,593	18.4%		

 **CEO Alliance Variances by Alliance & Service**








30 September - 2021

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Financial Summary - CEO Alliance							
Total Revenue	0	0	6,065	(6,065)	0.0%		
Core Service	(8,726,117)	(2,146,026)	(1,843,671)	(302,355)	14.1%		
Internal Allocations	(2,586,737)	(663,934)	(558,369)	(105,565)	15.9%		
Internal Recovery	2,132,760	459,968	429,037	30,931	6.7%		
Operating Project Expenditure	(190,000)	(12,500)	(54,342)	41,842	(334.7%)		
Total Expenditure	(9,370,094)	(2,362,491)	(2,027,345)	(335,147)	14.2%		
Net Operating Surplus (Deficit)	(9,370,094)	(2,362,491)	(2,021,279)	(341,212)	14.4%		
Total Capital Project Expenditure	(205,000)	0	(72,376)	72,376	0.0%		








Figures in this view include all Internal Allocations and Internal Recoveries

Financial Summary - CEO Alliance Services

Leadership - CEO Alliance

Total Revenue	0	0	0	0	0.0%		
Core Service	(582,877)	(147,000)	(143,657)	(3,343)	2.3%		Minor timing variances related to expenses in consultancy, learning and development and telecommunication charges.
Internal Allocations	(204,115)	(51,799)	(46,205)	(5,594)	10.8%		
Operating Project Expenditure	(35,000)	0	0	0	0.0%		
(As below)							
10543 - CEO Special Project Consultancy	(35,000)	0	0	0	0.0%		\$15K budget has been reallocated for Lord Mayor's office refurbishment.
Total Expenditure	(821,992)	(198,799)	(189,862)	(8,937)	4.5%		
Net Operating Surplus (Deficit)	(821,992)	(198,799)	(189,862)	(8,937)	4.5%		

Audit and Risk

Total Revenue	0	0	0	0	0.0%		
Core Service	(788,001)	(129,269)	(86,618)	(42,651)	33.0%		Timing variance for external audit contract
Internal Allocations	(33,925)	(9,254)	(7,555)	(1,699)	18.4%		
Internal Recovery	692,690	101,378	81,077	20,301	20.0%		
Operating Project Expenditure	0	0	0	0	0.0%		
Total Expenditure	(129,235)	(37,145)	(13,095)	(24,050)	64.7%		
Net Operating Surplus (Deficit)	(129,235)	(37,145)	(13,095)	(24,050)	64.7%		

Strategy and Policy

Total Revenue	0	0	0	0	0.0%		
Core Service	(877,635)	(221,483)	(84,848)	(136,635)	61.7%		Three vacant positions. 1 position recently seconded as a Lead role

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Internal Allocations	(402,421)	(103,070)	(84,239)	(18,831)	18.3%	✓	
Operating Project Expenditure	0	0	0	0	0.0%	ⓘ	
Total Expenditure	(1,280,057)	(324,553)	(169,087)	(155,466)	47.9%	✓	
Net Operating Surplus (Deficit)	(1,280,057)	(324,553)	(169,087)	(155,466)	47.9%	✓	
Corporate Communications							
Total Revenue	0	0	0	0	0.0%	ⓘ	
Core Service	(2,057,340)	(518,666)	(444,558)	(74,108)	14.3%	✓	Vacant position and timing variance in digital content production and public relations
Internal Allocations	(802,748)	(206,438)	(178,229)	(28,209)	13.7%	✓	
Operating Project Expenditure	(20,000)	0	(3,885)	3,885	0.0%	ⓘ	
(As below)							
10311 - City of Lights Promotion	(20,000)	0	0	0	0.0%	ⓘ	Project is likely to be spent between November and February in line with 60th Anniversary of the City of Lights.
10540 - AFL Grand Final	0	0	(3,885)	3,885	0.0%	ⓘ	
Total Expenditure	(2,880,088)	(725,104)	(626,672)	(98,432)	13.6%	✓	
Net Operating Surplus (Deficit)	(2,880,088)	(725,104)	(626,672)	(98,432)	13.6%	✓	
Governance and Executive Services							
Total Revenue	0	0	1,520	(1,520)	0.0%	ⓘ	
Core Service	(1,161,732)	(292,485)	(282,931)	(9,554)	3.3%	✓	Employee cost savings due to secondments and vacancies.
Internal Allocations	(526,540)	(134,241)	(122,995)	(11,246)	8.4%	✓	
Operating Project Expenditure	(99,000)	0	(11,336)	11,336	0.0%	ⓘ	
(As below)							
10313 - Council Elections and Lord Mayor Election	(99,000)	0	(20)	20	0.0%	ⓘ	
10538 - Agenda and Minutes Software	0	0	(11,316)	11,316	0.0%	ⓘ	Agenda and Minutes Software project budget to be added in the budget review.
Total Expenditure	(1,787,272)	(426,726)	(417,262)	(9,464)	2.2%	✓	
Net Operating Surplus (Deficit)	(1,787,272)	(426,726)	(415,742)	(10,984)	2.6%	✓	
Legal Services							
Total Revenue	0	0	0	0	0.0%	ⓘ	
Core Service	(1,257,069)	(315,948)	(310,243)	(5,705)	1.8%	✓	
Internal Allocations	(26,902)	(7,918)	(6,105)	(1,813)	22.9%	✓	
Internal Recovery	1,283,970	323,865	322,334	1,531	0.5%	✓	
Operating Project Expenditure	0	0	(3,000)	3,000	0.0%	ⓘ	
(As below)							
10313 - Council Elections and Lord Mayor Election	0	0	(3,000)	3,000	0.0%	ⓘ	
Total Expenditure	0	0	2,986	(2,986)	0.0%	ⓘ	
Net Operating Surplus (Deficit)	0	0	2,986	(2,986)	0.0%	ⓘ	
Leadership - Strategy and Governance							

Figures in this view include all Internal Allocations and Internal Recoveries

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Total Revenue	0	0	0	0	0.0%	ⓘ	
Core Service	(461,014)	(145,144)	(131,709)	(13,435)	9.3%	✔	Employee costs to be re-allocated as per re-alignment organisational structure.
Internal Allocations	(36,642)	(9,922)	(8,021)	(1,901)	19.2%	✔	
Operating Project Expenditure	0	0	0	0	0.0%	ⓘ	
Total Expenditure	(497,656)	(155,066)	(139,731)	(15,336)	9.9%	✔	
Net Operating Surplus (Deficit)	(497,656)	(155,066)	(139,731)	(15,336)	9.9%	✔	
Council and Civic Support Services							
Total Revenue	0	0	4,545	(4,545)	0.0%	ⓘ	
Core Service	(1,540,450)	(376,031)	(359,107)	(16,923)	4.5%	✔	Timing variance for internal catering and printing services.
Internal Allocations	(553,445)	(141,292)	(105,019)	(36,273)	25.7%	✔	
Internal Recovery	156,100	34,725	25,626	9,099	26.2%	✔	
Operating Project Expenditure	(36,000)	(12,500)	(36,122)	23,622	(189.0%)	✘	
(As below)							
10137 - End of Year Event	(20,000)	0	(107)	107	0.0%	ⓘ	
10313 - Council Elections and Lord Mayor Election	(1,000)	0	0	0	0.0%	ⓘ	
10543 - CEO Special Project Consultancy	(15,000)	(12,500)	0	(12,500)	100.0%	✔	
10550 - Freedom of Entry Royal Australian Airforce	0	0	(1,994)	1,994	0.0%	ⓘ	Budget to be amended in October council meeting.
10551 - Freedom of Entry His Majesty's Australian Ship	0	0	(34,020)	34,020	0.0%	ⓘ	Budget to be amended in October council meeting.
Total Expenditure	(1,973,795)	(495,098)	(474,622)	(20,476)	4.1%	✔	
Net Operating Surplus (Deficit)	(1,973,795)	(495,098)	(470,077)	(25,021)	5.1%	✔	
Total Capital Project Expenditure	(205,000)	0	(72,376)	72,376	0.0%	✔	
10228 - Perth City Kids App	(110,000)	0	(69,905)	69,905	0.0%	ⓘ	Project is on track, budget has been forecast based on updated deliverables, and variance will be closely aligned at budget review.
10248 - PV1 - Medium Panel Vans	(45,000)	0	0	0	0.0%	ⓘ	
10396 - Art Acquisitions	(50,000)	0	0	0	0.0%	ⓘ	
10523 - Website Phase Three	0	0	(2,471)	2,471	0.0%	ⓘ	Incorrect cost allocation to be corrected.

Figures in this view include all Internal Allocations and Internal Recoveries

 Corporate Services Alliance Variances by Alliance & Service

30 September - 2021

Attachment B

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Financial Summary - Corporate Services Alliance							
Total Revenue	102,528,766	99,536,114	99,137,208	398,905	0.4%	✘	Mainly related to interest revenue below budget expectations due to lower than anticipated interest rates.
Core Service	(22,424,849)	(5,523,223)	(5,136,016)	(387,207)	7.0%	✔	Variance related to vacancies in all service units and timing variance on software licensing
Internal Allocations	(3,764,483)	(981,688)	(2,344,726)	1,363,039	(138.8%)	✘	
Internal Recovery	25,452,046	6,374,949	7,236,628	(861,679)	(13.5%)	✘	
Operating Project Expenditure	0	0	0	0	0.0%	ⓘ	
Total Expenditure	(737,286)	(129,961)	(244,114)	(273,054)	210.1%	✔	
Net Operating Surplus (Deficit)	101,791,481	99,406,152	98,893,094	513,058	0.5%	✔	
Total Capital Project Expenditure	(2,559,000)	(110,000)	(294,514)	184,514	(167.7%)	✔	

Figures in this view include all Internal Allocations and Internal Recoveries

Financial Summary - Corporate Services Alliance Services

Project Management Office

Total Revenue	0	0	0	0	0.0%	ⓘ	
Core Service	(455,981)	(115,447)	(47,999)	(67,447)	58.4%	✔	Two vacant positions
Internal Allocations	(342,548)	(87,199)	(78,281)	(8,918)	10.2%	✔	
Operating Project Expenditure	0	0	0	0	0.0%	ⓘ	
Total Expenditure	(798,529)	(202,646)	(126,280)	(76,365)	37.7%	✔	
Net Operating Surplus (Deficit)	(798,529)	(202,646)	(126,280)	(76,365)	37.7%	✔	

Leadership - Corporate Services

Total Revenue	0	0	0	0	0.0%	ⓘ	
Core Service	(527,108)	(131,314)	(101,312)	(30,002)	22.8%	✔	Employee costs savings due to excess leave taken that is paid from a leave provision, underspend in office supplies.
Internal Allocations	(28,086)	(7,816)	(4,742)	(3,075)	39.3%	✔	
Internal Recovery	555,193	139,130	106,053	33,077	23.8%	✔	
Operating Project Expenditure	0	0	0	0	0.0%	ⓘ	
Total Expenditure	0	0	0	0	0.0%	ⓘ	
Net Operating Surplus (Deficit)	0	0	0	0	0.0%	ⓘ	

Strategic Finance

Total Revenue	0	0	0	0	0.0%	ⓘ	
Core Service	(1,463,065)	(366,859)	(302,484)	(64,374)	17.5%	✔	One vacant position and one reduction from establishment.
Internal Allocations	(389,473)	(102,239)	(85,936)	(16,303)	15.9%	✔	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Internal Recovery	1,852,539	469,097	388,420	80,677	17.2%	✓	
Operating Project Expenditure	0	0	0	0	0.0%	ⓘ	
Total Expenditure	0	0	0	0	0.0%	ⓘ	
Net Operating Surplus (Deficit)	0	0	0	0	0.0%	ⓘ	
ICT Services							
Total Revenue	0	0	0	0	0.0%	ⓘ	
Core Service	(12,898,590)	(3,158,702)	(2,871,645)	(287,057)	9.1%	✓	Underspend is due to vacant positions, less network and fibre maintenance required, software license timing variance.
Internal Allocations	(603,235)	(164,505)	(125,376)	(39,129)	23.8%	✓	
Internal Recovery	13,385,407	3,399,917	2,961,039	438,879	12.9%	✓	
Operating Project Expenditure	0	0	0	0	0.0%	ⓘ	
Total Expenditure	(116,419)	76,710	(35,983)	112,693	146.9%	✓	
Net Operating Surplus (Deficit)	(116,419)	76,710	(35,983)	112,693	146.9%	✓	
Transactional Finance							
Total Revenue	102,525,766	99,535,364	99,136,279	399,085	0.4%	✗	Interest revenues are below budget expectations due to lower than anticipated interest rates. This is coupled with financial institutions placing limits on funds available to deposit into interest earning facilities. The budget for vacant land category included a 10% increase in the rates, however this did not eventuate.
Core Service	(2,457,183)	(614,719)	(804,402)	189,683	(30.9%)	✗	Loss on revaluation of investment is offset against the revaluation income
Internal Allocations	(1,085,047)	(276,116)	(1,757,025)	1,480,908	(536.3%)	✗	
Internal Recovery	3,693,893	887,559	2,480,506	(1,592,947)	(179.5%)	✗	
Operating Project Expenditure	0	0	0	0	0.0%	ⓘ	
Total Expenditure	151,663	(3,276)	(80,921)	77,645	(2,370.1%)	✗	
Net Operating Surplus (Deficit)	102,677,429	99,532,088	99,055,358	476,730	0.5%	✓	
Human Resources							
Total Revenue	0	0	0	0	0.0%	ⓘ	
Core Service	(2,550,388)	(616,838)	(528,791)	(88,046)	14.3%	✓	Staff vacancies are covered by agency and recruitment support consultants.
Internal Allocations	(566,053)	(148,973)	(127,294)	(21,679)	14.6%	✓	
Internal Recovery	3,116,442	765,811	656,085	109,726	14.3%	✓	
Operating Project Expenditure	0	0	0	0	0.0%	ⓘ	
Total Expenditure	0	0	0	0	0.0%	ⓘ	
Net Operating Surplus (Deficit)	0	0	0	0	0.0%	ⓘ	
Information and Records Management							
Total Revenue	3,000	750	930	(180)	(24.0%)	✓	
Core Service	(595,495)	(150,798)	(169,753)	18,954	(12.6%)	✗	Casual and agency contractor to backfill staff on personal leave.
Internal Allocations	(319,955)	(82,556)	(70,892)	(11,664)	14.1%	✓	
Internal Recovery	912,450	232,604	239,714	(7,111)	(3.1%)	✗	
Operating Project Expenditure	0	0	0	0	0.0%	ⓘ	

Figures in this view include all Internal Allocations and Internal Recoveries

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Total Expenditure	(3,000)	(750)	(930)	180	(24.0%)	✘	
Net Operating Surplus (Deficit)	0	0	0	0	66.7%	✔	
Occupational Health and Safety							
Total Revenue	0	0	0	0	0.0%	ⓘ	
Core Service	(585,507)	(146,958)	(97,540)	(49,418)	33.6%	✔	Vacant positions and random drug & alcohol testing invoices processed late in October
Internal Allocations	(79,255)	(21,209)	(16,596)	(4,613)	21.8%	✔	
Internal Recovery	693,762	168,167	114,137	54,031	32.1%	✔	
Operating Project Expenditure	0	0	0	0	0.0%	ⓘ	
Total Expenditure	29,000	0	0	0	0.0%	ⓘ	
Net Operating Surplus (Deficit)	29,000	0	0	0	0.0%	ⓘ	
Procurement and Contract Management							
Total Revenue	0	0	0	0	0.0%	ⓘ	
Core Service	(891,532)	(221,589)	(212,089)	(9,500)	4.3%	✔	
Internal Allocations	(350,829)	(91,074)	(78,585)	(12,490)	13.7%	✔	
Internal Recovery	1,242,361	312,664	290,674	21,990	7.0%	✔	
Operating Project Expenditure	0	0	0	0	0.0%	ⓘ	
Total Expenditure	0	0	0	0	0.0%	ⓘ	
Net Operating Surplus (Deficit)	0	0	0	0	0.0%	ⓘ	
Total Capital Project Expenditure	(2,559,000)	(110,000)	(294,514)	184,514	(167.7%)	✔	
10222 - Renewal - ICT - Mobile Phone	(30,000)	(30,000)	(8,490)	(21,510)	71.7%	✔	Timing variance for delivery of mobile phones, anticipated to arrive October to November.
10259 - SS - 4 Cyl Sedan	(29,000)	0	0	0	0.0%	ⓘ	
10310 - Renewal - ICT - Optical Character Recognition an	(100,000)	0	0	0	0.0%	ⓘ	
10322 - Live Streaming	0	0	(99,951)	99,951	0.0%	ⓘ	Project is complete, budget to be allocated in October council meeting.
10417 - Renewal - ICT - Desk Phone	(100,000)	0	0	0	0.0%	ⓘ	
10474 - Renewal - ICT - Audio Visual	(80,000)	(80,000)	0	(80,000)	100.0%	✔	Project in the process of being updated to reflect a change of ownership and delivery.
10475 - ICT Desktop Asset Renewal	(90,000)	0	(90,965)	90,965	0.0%	ⓘ	Project is completed. All hardware has arrived.
10476 - Renewal - ICT - Network	(250,000)	0	(5,128)	5,128	0.0%	ⓘ	Variance is due to maintenance costs to previous financial year incurred this financial year.
10477 - Renewal - ICT - UPS	(80,000)	0	0	0	0.0%	ⓘ	
10529 - Renewal - ICT - Storage	(765,000)	0	0	0	0.0%	ⓘ	
14141 - CA Service Desk Replacement	0	0	(89,980)	89,980	0.0%	ⓘ	Project is completed, costs incurred this financial year due to delay in invoicing in the previous financial year.
14433 - Unified Comms Refresh & Replacement Telephor	(300,000)	0	0	0	0.0%	ⓘ	
14434 - Renewal - ICT - Workstation	(735,000)	0	0	0	0.0%	ⓘ	

Figures in this view include all Internal Allocations and Internal Recoveries

Community Development Alliance Variances by Alliance & Service						30 September - 2021		Attachment B	
Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service		
Financial Summary - Community Development Alliance									
Total Revenue	5,138,961	900,261	782,030	118,231	13.1%	✘	Timing variance on Winter Art Festival and Safe City Grants. Delay issuing swimming pool annual licenses and lower volume of applications received in public health.		
Core Service	(26,471,514)	(6,627,703)	(6,003,227)	(624,475)	9.4%	✔	Mainly related to staff vacancies and delay in accreditation of homeless services project.		
Internal Allocations	(10,172,252)	(2,582,542)	(2,258,787)	(323,754)	12.5%	✔			
Internal Recovery	3,210,902	817,566	720,144	97,422	11.9%	✔			
Recoverable works	0	0	15,023	(15,023)	0.0%	⚠			
Operating Project Expenditure	(12,893,906)	(2,569,500)	(1,406,192)	(1,163,308)	45.3%	✔	Mainly timing variance across events and activation service.		
Total Expenditure	(46,326,769)	(10,962,178)	(8,933,040)	(2,029,138)	18.5%	✔			
Net Operating Surplus (Deficit)	(41,187,808)	(10,061,917)	(8,151,009)	(1,910,908)	19.0%	✔			
Total Capital Project Expenditure	(978,390)	(245,890)	(154,393)	(91,497)	37.2%	✔			
Financial Summary - Community Development Alliance Services									
Leadership - Community Development									
Total Revenue	0	0	(46)	46	0.0%	⚠			
Core Service	(647,580)	(163,435)	(142,071)	(21,364)	13.1%	✔	Partially related to lower learning and development costs required by Alliance as well as timing of staff contractors costs.		
Internal Allocations	(169,860)	(43,674)	(37,596)	(6,078)	13.9%	✔			
Internal Recovery	817,440	207,109	179,713	27,396	13.2%	✔			
Operating Project Expenditure	0	0	0	0	0.0%	⚠			
Total Expenditure	0	0	46	(46)	0.0%	⚠			
Net Operating Surplus (Deficit)	0	0	(0)	0	0.0%	⚠			
Customer Experience									
Total Revenue	142,500	35,622	52,443	(16,821)	(47.2%)	✔	Mainly related to settlement fees and banner hire income being higher than the estimated budget.		
Core Service	(2,204,409)	(555,884)	(520,330)	(35,555)	6.4%	✔	Mainly relating to vacant positions which are currently being advertised.		
Internal Allocations	(979,206)	(254,579)	(216,134)	(38,445)	15.1%	✔			
Internal Recovery	2,377,462	606,257	540,576	65,681	10.8%	✔			
Operating Project Expenditure	(45,000)	0	0	0	0.0%	⚠			
Total Expenditure	(851,153)	(204,206)	(195,888)	(8,318)	4.1%	✔			
Net Operating Surplus (Deficit)	(708,653)	(168,584)	(143,445)	(25,139)	14.9%	✔			
Community Capacity Building									
Total Revenue	0	0	0	0	0.0%	⚠			

Figures in this view include all Internal Allocations and Internal Recoveries


Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
Core Service	(695,077)	(184,312)	(126,649)	(57,663)	31.3%	✓	Mainly related to cancelled NAIDOC week event due to COVID restrictions, staff vacancy being recruited and timing variance in the access and inclusion budget.
Internal Allocations	(294,896)	(76,117)	(63,983)	(12,134)	15.9%	✓	
Operating Project Expenditure	0	0	(517)	517	0.0%	⚠	
Total Expenditure	(989,973)	(260,429)	(191,148)	(69,281)	26.6%	✓	
Net Operating Surplus (Deficit)	(989,973)	(260,429)	(191,148)	(69,281)	26.6%	✓	
Community Support Services							
Total Revenue	1,775,856	465,413	476,004	(10,591)	(2.3%)	✓	Mainly related to a higher than anticipated number of children enrolled in child care and Community Centre income for activities and meals. This has been partially offset by refunds processed in halls and room hire charges due to activity group cancellations at the community centre in response to COVID restrictions.
Core Service	(4,752,413)	(1,199,681)	(1,003,172)	(196,510)	16.4%	✓	Mainly related to delays with invoicing for contractors.
Internal Allocations	(1,767,381)	(441,084)	(417,984)	(23,100)	5.2%	✓	
Internal Recovery	16,000	4,200	0	4,200	100.0%	✓	
Operating Project Expenditure	(1,584,206)	(459,000)	(411,096)	(47,904)	10.4%	✓	
Total Expenditure	(8,088,001)	(2,095,566)	(1,832,252)	(263,314)	12.6%	✓	
Net Operating Surplus (Deficit)	(6,312,145)	(1,630,153)	(1,356,248)	(273,905)	16.8%	✓	
Library and Life-long Learning							
Total Revenue	111,500	27,152	17,210	9,942	36.6%	✗	Mainly related to lower than expected venue hire (lockdown and COVID restrictions until mid July are a contributing factor).
Core Service	(4,807,941)	(1,196,085)	(1,211,642)	15,558	(1.3%)	✗	
Internal Allocations	(1,192,058)	(288,678)	(284,219)	(4,459)	1.5%	✓	
Internal Recovery	0	0	436	(436)	0.0%	⚠	
Operating Project Expenditure	0	0	0	0	0.0%	⚠	
Total Expenditure	(5,999,999)	(1,484,763)	(1,495,425)	10,662	(0.7%)	✗	
Net Operating Surplus (Deficit)	(5,888,499)	(1,457,611)	(1,478,215)	20,604	(1.4%)	✗	
Culture and Arts Management							
Total Revenue	0	0	46	(46)	0.0%	⚠	
Core Service	(1,927,872)	(485,191)	(342,363)	(142,828)	29.4%	✓	Mainly relating to vacancies and delay in contractor invoicing for Northbridge Piazza screen curation and conservation art.
Internal Allocations	(662,557)	(170,536)	(145,838)	(24,699)	14.5%	✓	
Operating Project Expenditure	(260,000)	(28,000)	(12,941)	(15,059)	53.8%	✓	
Total Expenditure	(2,850,429)	(683,728)	(501,142)	(182,586)	26.7%	✓	
Net Operating Surplus (Deficit)	(2,850,429)	(683,728)	(501,095)	(182,632)	26.7%	✓	
Events and Activation							
Total Revenue	962,500	50,000	0	50,000	100.0%	✗	Timing variance relating to Winter Festival contributions
Core Service	(1,099,786)	(249,940)	(266,886)	16,946	(6.8%)	✗	Unfavourable variance relates to consultancy for Event Strategy evaluation requirements and timing variance for Cathedral Square placemaking agreement.

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Internal Allocations	(565,639)	(145,660)	(125,628)	(20,032)	13.8%	✓	
Operating Project Expenditure	(5,350,000)	(1,105,000)	(629,889)	(475,111)	43.0%	✓	
Total Expenditure	(7,015,425)	(1,500,600)	(1,022,402)	(478,198)	31.9%	✓	
Net Operating Surplus (Deficit)	(6,052,925)	(1,450,600)	(1,022,402)	(428,198)	29.5%	✓	
Sponsorships, Grants and Donations							
Total Revenue	0	0	0	0	0.0%	⚠	
Core Service	(437,237)	(110,399)	(145,077)	34,678	(31.4%)	✗	Relates to additional staff requirements.
Internal Allocations	(240,420)	(62,025)	(53,869)	(8,156)	13.1%	✓	
Operating Project Expenditure	(5,133,114)	(947,500)	(242,105)	(705,395)	74.4%	✓	
Total Expenditure	(5,810,771)	(1,119,924)	(441,050)	(678,874)	60.6%	✓	
Net Operating Surplus (Deficit)	(5,810,771)	(1,119,924)	(441,050)	(678,874)	60.6%	✓	
Community Safety							
Total Revenue	161,586	34,149	25,048	9,101	26.7%	✗	Fines enforcement income lower than expected.
Core Service	(5,180,473)	(1,309,818)	(1,299,200)	(10,618)	0.8%	✓	Variance is related to staff vacancies which are partially offset by contractor costs to fill vacancies
Internal Allocations	(1,970,154)	(506,653)	(409,663)	(96,990)	19.1%	✓	
Operating Project Expenditure	(21,586)	0	0	0	0.0%	⚠	
Total Expenditure	(7,172,213)	(1,816,470)	(1,708,862)	(107,608)	5.9%	✓	
Net Operating Surplus (Deficit)	(7,010,627)	(1,782,321)	(1,683,814)	(98,507)	5.5%	✓	
Activity Approvals							
Total Revenue	681,469	147,540	110,161	37,379	25.3%	✗	Mainly timing variance as income received for future events are transferred to income in advance and will be recognised in the months when the events take place.
Core Service	(1,260,566)	(314,711)	(281,549)	(33,162)	10.5%	✓	Related to staff vacancies.
Internal Allocations	(717,714)	(185,023)	(158,682)	(26,341)	14.2%	✓	
Operating Project Expenditure	0	0	0	0	0.0%	⚠	
Total Expenditure	(1,978,280)	(499,734)	(440,231)	(59,504)	11.9%	✓	
Net Operating Surplus (Deficit)	(1,296,811)	(352,194)	(330,069)	(22,125)	6.3%	✓	
Public Health							
Total Revenue	1,142,300	100,071	42,568	57,503	57.5%	✗	Timing variance relates to swimming pool inspection and admin charges. There is a greater likelihood to issue these licenses in bulk in the second half of the financial year rather than a monthly license issue. Additionally there have been a lower volume of application fees than expected. Health fines and premise inspection activity is also lower than expected.
Core Service	(1,872,029)	(470,911)	(388,591)	(82,321)	17.5%	✓	Premise inspection contractor expenses for September have been captured in October as invoice was received after end of month processing. Additionally staff vacancies have contributed to the positive variance.
Internal Allocations	(874,031)	(225,008)	(192,993)	(32,015)	14.2%	✓	
Internal Recovery	0	0	68	(68)	0.0%	⚠	
Operating Project Expenditure	0	0	0	0	0.0%	⚠	

Figures in this view include all Internal Allocations and Internal Recoveries

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Total Expenditure	(2,746,060)	(695,919)	(581,516)	(114,403)	16.4%	✔	
Net Operating Surplus (Deficit)	(1,603,760)	(595,848)	(538,948)	(56,901)	9.5%	✔	
Marketing							
Total Revenue	0	0	0	0	0.0%	ⓘ	
Core Service	(878,388)	(221,565)	(103,020)	(118,545)	53.5%	✔	Relates to staff vacancies and campaign tracking which is yet to incur expenditure.
Internal Allocations	(311,998)	(80,330)	(69,388)	(10,941)	13.6%	✔	
Operating Project Expenditure	(500,000)	(30,000)	(109,646)	79,646	(265.5%)	✘	
Total Expenditure	(1,690,386)	(331,895)	(282,055)	(49,840)	15.0%	✔	
Net Operating Surplus (Deficit)	(1,690,386)	(331,895)	(282,055)	(49,840)	15.0%	✔	
Community Facilities							
Total Revenue	161,250	40,314	58,595	(18,281)	(45.3%)	✔	Town Hall hire bookings are higher than anticipated, this is mainly related to bookings in August.
Core Service	(707,742)	(165,769)	(172,678)	6,909	(4.2%)	✘	Variance is mainly related to employee costs.
Internal Allocations	(426,337)	(103,174)	(82,811)	(20,364)	19.7%	✔	
Internal Recovery	0	0	(649)	649	0.0%	ⓘ	
Operating Project Expenditure	0	0	0	0	0.0%	ⓘ	
Total Expenditure	(1,134,079)	(268,943)	(256,137)	(12,806)	4.8%	✔	
Net Operating Surplus (Deficit)	(972,829)	(228,629)	(197,542)	(31,087)	13.6%	✔	
Total Capital Project Expenditure	(978,390)	(245,890)	(154,393)	(91,497)	37.2%	✔	
10194 - Light it up Program	(276,000)	(138,000)	0	(138,000)	100.0%	✔	Timing variance due to delay in approvals for artwork design.
10249 - PV2 - Large Panel Van	(45,000)	0	0	0	0.0%	ⓘ	
10259 - SS - 4 Cyl Sedan	(116,000)	0	0	0	0.0%	ⓘ	
10264 - UC - Crew Cab Ute	(133,500)	0	(42,411)	42,411	0.0%	ⓘ	Timing variance for ranger vehicles that arrived earlier than originally scheduled.
10321 - Historic Northbridge	(200,000)	0	0	0	0.0%	ⓘ	
10375 - Safe Shelter Trial	0	0	2,257	(2,257)	0.0%	ⓘ	Minor expenditure for works that could not be accrued to last financial year.
10467 - CCTV Camera Network New Camera Expansion 2	(42,890)	(42,890)	(44,879)	1,989	(4.6%)	✘	Alternate solution provided to resolve a key project deliverable. Project complete.
11967 - Wellington Square Enhancement	(165,000)	(65,000)	(69,360)	4,360	(6.7%)	✘	Minor timing variance based on invoices arriving earlier.

Figures in this view include all Internal Allocations and Internal Recoveries

 Planning and Economic Development Alliance Variances by Alliance & Service						30 September - 2021		Attachment B	
Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service		
Financial Summary - Planning and Economic Development Alliance									
Total Revenue	894,500	250,059	266,124	(16,065)	(6.4%)	✔			
Core Service	(10,409,774)	(2,625,486)	(2,083,395)	(542,091)	20.6%	✔	\$500K vacancy		
Internal Allocations	(5,036,526)	(1,295,620)	(1,110,475)	(185,145)	14.3%	✔			
Internal Recovery	606,815	153,642	148,370	5,272	3.4%	✔			
Operating Project Expenditure	(1,057,000)	(267,150)	(76,698)	(190,452)	71.3%	✔			
Total Expenditure	(15,896,484)	(4,034,614)	(3,122,198)	(912,416)	22.6%	✔			
Net Operating Surplus (Deficit)	(15,001,984)	(3,784,555)	(2,856,074)	(928,481)	24.5%	✔			
Total Capital Project Expenditure	(5,639,000)	(88,000)	6,836	(94,836)	107.8%	✔			
Financial Summary - Planning and Economic Development Alliance Services									
Leadership - Planning and Economic Dev.									
Total Revenue	0	0	0	0	0.0%	ⓘ			
Core Service	(449,554)	(113,427)	(111,230)	(2,197)	1.9%	✔			
Internal Allocations	(157,260)	(40,216)	(34,777)	(5,439)	13.5%	✔			
Internal Recovery	606,815	153,642	146,007	7,635	5.0%	✔			
Operating Project Expenditure	0	0	0	0	0.0%	ⓘ			
Total Expenditure	0	0	0	0	0.0%	ⓘ			
Net Operating Surplus (Deficit)	0	0	0	0	0.0%	ⓘ			
City Future									
Total Revenue	0	0	0	0	0.0%	ⓘ			
Core Service	(183,224)	(46,300)	(80,578)	34,278	(74.0%)	✘	Variance is related to salary costs charged to incorrect service (pending correction).		
Internal Allocations	(143,374)	(36,491)	(31,844)	(4,648)	12.7%	✔			
Operating Project Expenditure	0	0	0	0	0.0%	ⓘ			
Total Expenditure	(326,598)	(82,791)	(112,421)	29,630	(35.8%)	✘			
Net Operating Surplus (Deficit)	(326,598)	(82,791)	(112,421)	29,630	(35.8%)	✘			
City Planning									
Total Revenue	0	0	1,802	(1,802)	0.0%	ⓘ			
651 - Fees and Charges	0	0	1,802	(1,802)	0.0%	ⓘ			

Figures in this view include all Internal Allocations and Internal Recoveries

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
Core Service	(2,050,051)	(517,835)	(361,634)	(156,202)	30.2%	✓	Mainly related to staff vacancies.
Internal Allocations	(927,010)	(239,083)	(203,466)	(35,617)	14.9%	✓	
Operating Project Expenditure	(562,000)	(156,400)	(75,455)	(80,945)	51.8%	✓	
(As below)							
10033 - City Planning Scheme No. 3	(150,000)	(85,000)	(9,822)	(75,178)	88.4%	✓	Consultants have completed project management review. Briefs are being finalised for further consultancy work. Tender for traffic and transport modelling has closed and is being evaluated. Preliminary community engagement workshops are complete.
10175 - UWA QEII Precinct Plan	(250,000)	(16,400)	(64,029)	47,629	(290.4%)	✗	
10289 - CPS 2 Amendment No. 41-Northbridge SEP, Noise Attenuation	(5,000)	0	0	0	0.0%	⚠	
10292 - CPS 2 Amendment 43 (Thomas & Wellington, West Perth)	0	0	(809)	809	0.0%	⚠	Completed.
10294 - CPS2 Amendment 44 (Cnr Elder and Wellington Street, Central	0	0	(208)	208	0.0%	⚠	Completed.
10336 - Local Planning Strategy	(50,000)	0	(256)	256	0.0%	⚠	Draft strategy adopted by Council on 13th July 2021 for submission to Western Australian Planning Commission.
10338 - Nabers Energy Rating and reporting for Council House	(7,000)	0	0	0	0.0%	⚠	Request for quotation closed and currently being evaluated.
10364 - Sustainability Strategy	(100,000)	(55,000)	0	(55,000)	100.0%	✓	Consultants have been appointed. Currently awaiting invoices.
10517 - CPS2 Amendment 45 (Lord and Newcastle, Northbridge)	0	0	(332)	332	0.0%	⚠	Completed.
Total Expenditure	(3,539,061)	(913,318)	(640,555)	(272,763)	29.9%	✓	
Net Operating Surplus (Deficit)	(3,539,061)	(913,318)	(638,753)	(274,565)	30.1%	✓	
Development Approvals							
Total Revenue	340,000	84,999	85,718	(719)	(0.8%)	✓	
Core Service	(1,266,455)	(319,930)	(310,263)	(9,667)	3.0%	✓	Favourable variance mainly related to staff vacancy in July and August which was filled during September.
Internal Allocations	(843,327)	(216,478)	(193,751)	(22,727)	10.5%	✓	
Internal Recovery	0	0	2,253	(2,253)	0.0%	⚠	
Operating Project Expenditure	0	0	0	0	0.0%	⚠	
Total Expenditure	(2,109,781)	(536,408)	(501,760)	(34,647)	6.5%	✓	
Net Operating Surplus (Deficit)	(1,769,781)	(451,409)	(416,042)	(35,366)	7.8%	✓	
Building Approvals							
Total Revenue	554,500	165,060	178,604	(13,544)	(8.2%)	✓	Favourable variance mainly related to higher than expected volume of building licence applications received.
Core Service	(1,300,261)	(326,401)	(282,291)	(44,109)	13.5%	✓	Favourable variance mainly due to phasing of staff learning and development budget and also partially due to a staff vacancy during July and Augustus.
Internal Allocations	(765,811)	(196,964)	(172,184)	(24,780)	12.6%	✓	
Internal Recovery	0	0	110	(110)	0.0%	⚠	
Operating Project Expenditure	0	0	0	0	0.0%	⚠	
Total Expenditure	(2,066,072)	(523,364)	(454,365)	(68,999)	13.2%	✓	
Net Operating Surplus (Deficit)	(1,511,572)	(358,304)	(275,760)	(82,544)	23.0%	✓	
Transport and Urban Design							
Total Revenue	0	0	0	0	0.0%	⚠	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
Core Service	(2,797,328)	(706,347)	(472,811)	(233,536)	33.1%	✔	Variance is related to staff vacancies.
Internal Allocations	(1,307,622)	(337,113)	(291,884)	(45,229)	13.4%	✔	
Operating Project Expenditure	(380,000)	(85,750)	(843)	(84,907)	99.0%	✔	
(As below)							
10297 - Riverfront Masterplan	0	0	(144)	144	0.0%	⚠	
10302 - Road Network Design and Review	(50,000)	(5,000)	(698)	(4,302)	86.0%	✔	Initial project underway and awaiting invoicing from October onwards.
10339 - Playground Design Program	(80,000)	(8,000)	0	(8,000)	100.0%	✔	First minor works expected in September. Consultant appointed and purchase order raised for almost the full budget. Feature survey has been completed.
10345 - Wellington Street Clearways	(10,000)	(1,000)	0	(1,000)	100.0%	✔	Expenditure will occur later in the financial year in line with project program. Purchase order has been raised for survey work.
10346 - Sherwood/ Esplanade Traffic signals	(75,000)	(18,750)	0	(18,750)	100.0%	✔	Recommendations from ELT report were approved and awaiting discussions with Development WA as to the next steps.
10377 - Main Street Refresh Program	(15,000)	(5,000)	0	(5,000)	100.0%	✔	Elected member engagement session held in October. Analysis of Main Streets is underway.
10431 - Traffic Modelling Hay Street 2-Way (Hay and Murray West End)	(50,000)	0	0	0	0.0%	⚠	Study brief to be issued to market in December as per approved program. Expenditure will flow following commissioning of this work.
10545 - Transport Strategy	(100,000)	(48,000)	0	(48,000)	100.0%	✔	Project progressing as planned. Expenditure yet to be incurred.
Total Expenditure	(4,484,950)	(1,129,211)	(765,538)	(363,672)	32.2%	✔	
Net Operating Surplus (Deficit)	(4,484,950)	(1,129,211)	(765,538)	(363,672)	32.2%	✔	
Economic Development							
Total Revenue	0	0	0	0	0.0%	⚠	
Core Service	(2,362,901)	(595,247)	(464,588)	(130,658)	22.0%	✔	Mainly timing variance related to the delivery plan for Place and Business Development, which has been approved by the General Manager. Implementation underway in September hence no expenditure to date.
Internal Allocations	(892,121)	(229,276)	(182,571)	(46,705)	20.4%	✔	Variance is also partially related to Economic Research subscriptions expenditure being less than budgeted so far.
Operating Project Expenditure	(115,000)	(25,000)	(400)	(24,600)	98.4%	✔	
(As below)							
10054 - Impact Evaluation and insights	(15,000)	(15,000)	0	(15,000)	100.0%	✔	Project proposal has gone out to market tender and preferred tenderer has been chosen.
10329 - Workshops	0	0	(400)	400	0.0%	⚠	
10376 - Economic Development Strategy	(100,000)	(10,000)	0	(10,000)	100.0%	✔	Purchase order raised for full budget with vendor. Payments are made on a milestone basis. First deliverable to be completed in September. Purchase order raised for initial invoice.
Total Expenditure	(3,370,022)	(849,523)	(647,559)	(201,963)	23.8%	✔	
Net Operating Surplus (Deficit)	(3,370,022)	(849,523)	(647,559)	(201,963)	23.8%	✔	
Total Capital Project Expenditure							
	(5,639,000)	(88,000)	6,836	(94,836)	107.8%	✔	
10259 - SS - 4 Cyl Sedan	(58,000)	0	0	0	0.0%	⚠	
10354 - WACA Aquatic Centre	(5,000,000)	0	0	0	0.0%	⚠	
10431 - Traffic Modelling Hay Street 2-Way (Hay and Mu	0	0	0	0	0.0%	⚠	
10479 - Landscaping and Hostile Vehicle Incursion Prever	0	0	(350)	350	0.0%	⚠	
10482 - Mount Street East Concept	(120,000)	0	0	0	0.0%	⚠	
10489 - Pedestrian Crossings Improvement 20 to 21	(145,000)	(62,000)	(3,800)	(58,200)	93.9%	✔	
10491 - Retail Mall Enhancement A	0	0	0	0	0.0%	⚠	Budget has been moved to infrastructure as they are taking responsibility of delivery.
10508 - Smart Bus Stops Real Time Information	0	0	0	0	0.0%	⚠	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
10509 - Smart Cities Carbon Neutral Council Pier Street S	(213,000)	0	0	0	0.0%	🟡	
10510 - Smart Water and Electricity Meters	(53,000)	0	(6,933)	6,933	0.0%	🟡	Forecasting values have been reviewed, and corrected. Future year to date variances will align.
10515 - Renewal - Street Furniture	(50,000)	(26,000)	(25,941)	(59)	0.2%	🟢	
10522 - Urban Forest - Tree Infill Program	0	0	(13,604)	13,604	0.0%	🟡	Budget has been moved to the Operations Unit as they are taking responsibility of delivery. Variance due to the movement from one account to another. Budget resides within Infrastructure Alliance, variance relates to previous financial year costs, not a direct cost to the project. Funding of the project is derived from State Grant. Agreement to be formalised following procurement process.
14109 - Bus Stop Replacement	0	0	50,530	(50,530)	0.0%	🟡	
14147 - Smart Cities - Data Hub Phase 2 Ops	0	0	6,933	(6,933)	0.0%	🟡	Incorrect cost allocation to be corrected.

Figures in this view include all Internal Allocations and Internal Recoveries

Infrastructure and Operations Alliance Variances by Alliance & Service 30 September - 2021 Attachment B

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Financial Summary - Infrastructure and Operations Alliance							
Total Revenue	11,297,248	9,939,727	10,076,857	(137,130)	(1.4%)	✔	Timing variance for main roads grants, and higher than estimated profit on disposal of fleet items.
Core Service	(55,676,656)	(13,868,357)	(12,077,635)	(1,790,723)	12.9%	✔	\$387K vacancies, underspend \$831K in contractor and consultant as new contract awarded with lower waste charges, less activities in parks services due to winter season, new drainage contract awarded and works to be completed in dry season and lower number of electrical fault reports due to regular inspections.
Internal Allocations	(23,426,262)	(5,872,682)	(6,082,247)	209,566	(3.6%)	✘	
Internal Recovery	17,994,406	4,547,295	4,898,715	(351,420)	(7.7%)	✘	
Recoverable works	0	0	41,350	(41,350)	0.0%	!	
Operating Project Expenditure	(10,480,592)	(7,491,521)	(7,431,095)	(60,425)	0.8%	✔	
Total Expenditure	(71,589,104)	(22,685,265)	(20,650,912)	(2,034,353)	9.0%	✔	
Net Operating Surplus (Deficit)	(60,291,856)	(12,745,538)	(10,574,055)	(2,171,482)	17.0%	✔	
Total Capital Project Expenditure	(46,225,176)	(7,617,396)	(5,961,411)	(1,655,985)	21.7%	✔	

Financial Summary - Infrastructure and Operations Alliance Services

Engineering and Design

Total Revenue	0	0	0	0	0.0%	!	
Core Service	(890,988)	(224,940)	(168,362)	(56,578)	25.2%	✔	Employee costs underspent and delay in consultant engagement for design work
Internal Allocations	(297,439)	(77,219)	(63,828)	(13,391)	17.3%	✔	
Operating Project Expenditure	0	0	0	0	0.0%	!	
Total Expenditure	(1,188,427)	(302,159)	(232,190)	(69,969)	23.2%	✔	
Net Operating Surplus (Deficit)	(1,188,427)	(302,159)	(232,190)	(69,969)	23.2%	✔	

Leadership - Infrastructure and Operations

Total Revenue	0	0	0	0	0.0%	!	
Core Service	(592,572)	(149,455)	(126,464)	(22,992)	15.4%	✔	Main variance related to office supplies and staff learning and development
Internal Allocations	(180,060)	(45,876)	(40,957)	(4,920)	10.7%	✔	
Internal Recovery	772,631	195,331	167,420	27,911	14.3%	✔	
Operating Project Expenditure	0	0	0	0	0.0%	!	
Total Expenditure	0	0	0	0	0.0%	!	
Net Operating Surplus (Deficit)	0	0	0	0	0.0%	!	

Asset Management

Figures in this view include all Internal Allocations and Internal Recoveries

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Total Revenue	0	0	0	0	0.0%	0	
Core Service	(1,203,736)	(303,715)	(233,359)	(70,356)	23.2%	✓	Building condition assessment started in-house, external consulting to be engaged later in the year and employee costs underspent due to vacancies
Internal Allocations	(624,647)	(160,001)	(137,459)	(22,542)	14.1%	✓	
Operating Project Expenditure	0	0	0	0	0.0%	0	
Total Expenditure	(1,828,383)	(463,716)	(370,818)	(92,898)	20.0%	✓	
Net Operating Surplus (Deficit)	(1,828,383)	(463,716)	(370,818)	(92,898)	20.0%	✓	
Asset Maintenance							
Total Revenue	165,000	40,000	118,623	(78,623)	(196.6%)	✓	Timing variance Metropolitan Regional Road Group direct grant.
Core Service	(25,476,336)	(6,133,618)	(5,466,092)	(667,526)	10.9%	✓	Employee costs underspent due to vacancies. Contractor & consultants timing variance for street lighting, drainage and roads. Drainage maintenance contract yet to be awarded, drainage cleaning program to commence shortly. Timing variance for asset disposals, these are not processed until the current year capital projects are completed.
Internal Allocations	(2,738,436)	(689,248)	(742,130)	52,882	(7.7%)	✗	
Internal Recovery	1,153,759	288,440	448,785	(160,345)	(55.6%)	✗	
Operating Project Expenditure	(1,600,000)	(358,188)	(243,736)	(114,452)	32.0%	✓	
(As below)							
14150 - Christmas Decorations - Install and Bump Out	(1,600,000)	(358,188)	(243,736)	(114,452)	32.0%	✓	Timing variance - deposit for lease of Christmas tree not due until November
Total Expenditure	(28,661,012)	(6,892,614)	(6,003,173)	(889,441)	12.9%	✓	
Net Operating Surplus (Deficit)	(28,496,012)	(6,852,614)	(5,884,549)	(968,064)	14.1%	✓	
Project Delivery							
Total Revenue	0	0	0	0	0.0%	0	
Core Service	(1,639,253)	(415,430)	(313,099)	(102,332)	24.6%	✓	Related to staff vacancies.
Internal Allocations	(1,049,526)	(268,796)	(236,443)	(32,353)	12.0%	✓	
Internal Recovery	500,000	171,341	0	171,341	100.0%	✓	
Operating Project Expenditure	0	0	(80,062)	80,062	0.0%	0	
Total Expenditure	(2,188,779)	(512,885)	(629,604)	116,718	(22.8%)	✗	
Net Operating Surplus (Deficit)	(2,188,779)	(512,885)	(629,604)	116,718	(22.8%)	✗	
Parks and Environment Operations							
Total Revenue	376,782	94,196	95,178	(983)	(1.0%)	✓	
Core Service	(9,449,554)	(2,369,537)	(1,932,680)	(436,857)	18.4%	✓	Mainly related to underspend in contractor activities for turfing, watering and pruning. These had to be deferred due to continual adverse weather conditions in the winter season.
Internal Allocations	(6,710,034)	(1,675,877)	(1,645,157)	(30,721)	1.8%	✓	
Internal Recovery	4,785,520	1,196,380	1,213,258	(16,878)	(1.4%)	✗	
Operating Project Expenditure	(589,300)	0	(6,455)	6,455	0.0%	0	
(As below)							

Figures in this view include all Internal Allocations and Internal Recoveries

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
10209 - Urban Forest Plan - Operational Actions	(125,000)	0	0	0	0.0%	1	
10324 - Natural Area Management	(34,300)	0	(6,455)	6,455	0.0%	1	
10347 - Main Drain Monitoring Program	(150,000)	0	0	0	0.0%	1	
10348 - Management Plans for Significant Parks	(100,000)	0	0	0	0.0%	1	
10350 - Arborist Assessment of Street/ Carpark Trees	(180,000)	0	0	0	0.0%	1	
10351 - Natural Area Management Program --> use 10324	0	0	0	0	0.0%	1	
Total Expenditure	(11,963,368)	(2,849,035)	(2,371,034)	(478,001)	16.8%	✓	
Net Operating Surplus (Deficit)	(11,586,586)	(2,754,839)	(2,275,855)	(478,984)	17.4%	✓	
Fleet and Depot Services							
Total Revenue	90,000	22,500	157,219	(134,719)	(598.8%)	✓	Higher than estimated profit on fleet asset disposals.
Core Service	(4,704,582)	(1,148,046)	(1,197,132)	49,086	(4.3%)	✗	Unfavourable variance is mainly due to repair of one rubbish truck tail gate (\$25K) and increased fuel prices.
Internal Allocations	(1,200,166)	(300,729)	(393,859)	93,130	(31.0%)	✗	
Internal Recovery	4,428,109	1,107,331	1,235,871	(128,540)	(11.6%)	✗	
Operating Project Expenditure	0	0	0	0	0.0%	1	
Total Expenditure	(1,476,639)	(341,443)	(355,119)	13,676	(4.0%)	✗	
Net Operating Surplus (Deficit)	(1,386,639)	(318,943)	(197,900)	(121,043)	38.0%	✓	
Waste and Cleaning							
Total Revenue	10,665,466	9,783,032	9,705,836	77,195	0.8%	✗	Mainly interim waste service rebate to seniors.
Core Service	(11,719,636)	(3,123,616)	(2,640,448)	(483,168)	15.5%	✓	Favourable variance mainly related to new agency contract and less activities due to winter season.
Internal Allocations	(10,625,955)	(2,654,936)	(2,822,416)	167,480	(6.3%)	✗	
Internal Recovery	6,354,387	1,588,472	1,833,380	(244,909)	(15.4%)	✗	
Operating Project Expenditure	(8,291,292)	(7,133,333)	(7,100,842)	(32,491)	0.5%	✓	
(As below)							
10326 - Waste Management Strategy and Plan	(20,000)	0	0	0	0.0%	1	In August a one off fee for \$7.1M was paid to the Mindarie Regional Council in relation to the exit from the recovery facility agreement.
10328 - Provision for Abnormal Expenses	(8,000,000)	(7,083,333)	(7,083,333)	0	0.0%	1	
10442 - Better Bins Program	(164,292)	0	0	0	0.0%	1	
10540 - AFL Grand Final	0	0	(1,531)	1,531	0.0%	1	
23414 - Container Deposit Scheme	(107,000)	(50,000)	(15,978)	(34,022)	68.0%	✓	
Total Expenditure	(24,282,496)	(11,323,413)	(10,730,326)	(593,088)	5.2%	✓	
Net Operating Surplus (Deficit)	(13,617,030)	(1,540,382)	(1,024,489)	(515,893)	33.5%	✓	
Total Capital Project Expenditure	(46,225,176)	(7,617,396)	(5,961,411)	(1,655,985)	21.7%	✓	
10116 - Safe Night Spaces	0	0	0	0	0.0%	1	
10181 - Electricity meter Concert Hall car park	0	0	(400)	400	0.0%	1	
10188 - Civil Structure - JH Abrahams Revetment Wall	(388,000)	(23,500)	(13,752)	(9,748)	41.5%	✓	Timing variance, progress initially delayed by inclement weather.
10247 - MP - Minor Plant	(70,000)	(70,000)	(20,485)	(49,515)	70.7%	✓	Timing variance as fleet arrival dates are not always known.
10249 - PV2 - Large Panel Van	(38,136)	0	(38,136)	38,136	0.0%	1	Timing variance as fleet arrival dates are not always known.
10250 - RMO - SP1m Rotary Mower	(54,000)	0	(63,950)	63,950	0.0%	1	Timing variance as fleet arrival dates are not always known.
10252 - RM2 - Large Rotary Mowers	(172,000)	0	0	0	0.0%	1	

Figures in this view include all Internal Allocations and Internal Recoveries

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
10253 - RS1 - Pavement Sweepers	(442,983)	0	0	0	0.0%	🟡	
10255 - RS3 - Road Sweeper	(405,000)	0	0	0	0.0%	🟡	
10256 - RT1 - Rubbish Truck <12 t GUM	(1,198,614)	0	0	0	0.0%	🟡	
10257 - RT2 - Rubbish Truck>20t GUM	(420,000)	0	0	0	0.0%	🟡	
10259 - SS - 4 Cyl Sedan	(145,000)	0	0	0	0.0%	🟡	
10263 - TU - Tray Top Ute	(277,727)	0	(27,578)	27,578	0.0%	🟡	Timing variance as fleet arrival dates are not always known.
10264 - UC - Crew Cab Ute	(44,500)	0	0	0	0.0%	🟡	
10265 - UT - Utilities	(44,500)	0	0	0	0.0%	🟡	
10266 - UV - Small Utility Vehicle	(90,000)	0	(42,952)	42,952	0.0%	🟡	Timing variance as fleet arrival dates are not always known.
10296 - Renewal - Roads - Cross Over Program - Wellingt	(396,000)	(20,000)	(134,256)	114,256	(571.3%)	🔴	Timing variance, works commenced earlier than estimated. Project is on track, and progressing.
10317 - Renewal - Electrical Lighting - Royal St	(1,549,275)	(486,901)	(129,933)	(356,968)	73.3%	🟡	Timing Variance. Accrual will be accounted for in October.
10318 - Light it up Part 2	(243,000)	(63,900)	(6,400)	(57,500)	90.0%	🟢	Delays to Light Fixture designs, which has led to schedule delays for project delivery.
10375 - Safe Shelter Trial	0	0	(2,323)	2,323	0.0%	🟡	Budget update and review in process for this project.
10378 - Renewal - Parks and Landscapes - Bore and Pumf	(49,500)	0	0	0	0.0%	🟡	
10379 - Renewal - Buildings - Asbestos Removal Program	(75,000)	0	0	0	0.0%	🟡	
10380 - Renewal - Buildings - External Works Citiplac Ch	(25,000)	0	0	0	0.0%	🟡	
10381 - Renewal - Buildings - Toilet/change rooms Langle	(100,000)	(10,000)	0	(10,000)	100.0%	🟢	Scope revised to a multi-year project. As a result earliest expected expenditure will arrive in February. Fire door inspection undertaken this year. Scope of project has been identified and reduced expenditure is forecast for the year.
10382 - Renewal - Buildings - Fire Doors	(380,000)	0	(5,830)	5,830	0.0%	🟡	
10383 - Renewal - Buildings - Fire Systems	(25,500)	0	(29,009)	29,009	0.0%	🟡	Additional scope identified and forecast for budget review.
10384 - Renewal - Buildings - Fire Equipment	(30,000)	0	(2,175)	2,175	0.0%	🟡	Additional scope identified and forecast for budget review.
10385 - Renewal - Buildings - Fixtures City Station Conco	(400,000)	(10,000)	(8,240)	(1,760)	17.6%	🟢	
10386 - Renewal - Buildings - Stage Repairs Town Hall	(16,000)	0	0	0	0.0%	🟡	
10387 - Renewal - Buildings - Fixtures Queens Gardens St	(30,000)	0	0	0	0.0%	🟡	
10388 - Renewal - Buildings - Citiplac External Works	(500,000)	0	0	0	0.0%	🟡	
10389 - Renewal - Buildings - Toilet Heirison Island	(15,000)	0	0	0	0.0%	🟡	
10390 - Renewal - Buildings - Toilet His Majesty Car Park	(150,000)	(20,000)	0	(20,000)	100.0%	🟢	Timing variance, project has been rescheduled, estimated expenditure to commence April.
10391 - Renewal - Buildings - Toilet Narrows Point	(15,000)	0	0	0	0.0%	🟡	
10392 - Renewal - Buildings - Toilet Roe St Car Park	(150,000)	0	0	0	0.0%	🟡	
10393 - Renewal - Buildings - Structural Harold Boas Pum	(15,000)	0	0	0	0.0%	🟡	
10394 - Renewal - Buildings - Structural Langley Park Pum	(20,000)	(10,000)	0	(10,000)	100.0%	🟢	Timing variance, scope revised to a multi-year project, estimated expenditure to commence January.
10395 - Renewal - Buildings - Queens Gardens Caretaker'	(35,000)	0	0	0	0.0%	🟡	
10397 - Renewal - Buildings - Structural Roe St Stairs	(30,000)	0	0	0	0.0%	🟡	
10398 - Renewal - Buildings - Structural - Stirling Street O	(100,000)	0	0	0	0.0%	🟡	
10399 - Renewal - Buildings - Universal Access Improvem	(100,000)	0	0	0	0.0%	🟡	
10400 - CBD Transport Projects	(1,000,000)	0	0	0	0.0%	🟡	
10402 - Renewal - Roads - William Street	(350,000)	0	0	0	0.0%	🟡	
10403 - Renewal - Roads - Aberdeen St	(340,500)	0	0	0	0.0%	🟡	
10404 - Renewal - Roads - Arden St	(158,500)	0	0	0	0.0%	🟡	
10405 - Renewal - Roads - Broadway (Cooper St to Edwar	(85,000)	0	(1,050)	1,050	0.0%	🟡	Timing variance, costs relate to approvals and construction permits.
10406 - Renewal - Roads - Broadway - Esplanade	(9,000)	0	(850)	850	0.0%	🟡	Timing variance, costs relate to approvals and construction permits.
10407 - Renewal - Roads - Broadway (Caporn St)	(100,500)	0	(1,050)	1,050	0.0%	🟡	Timing variance, costs relate to approvals and construction permits.
10408 - Renewal - Roads - East Pde Roundabout	(161,500)	0	0	0	0.0%	🟡	
10409 - Renewal - Roads - Fire Station Open Air Carpark	(276,000)	0	0	0	0.0%	🟡	
10410 - Renewal - Roads - Hay St (Bennett St to Plain St)	(278,500)	0	0	0	0.0%	🟡	
10411 - Renewal - Roads - Plaistowe Mews	(73,500)	0	0	0	0.0%	🟡	
10412 - Renewal - Roads - Sutherland St -Troode St	(239,500)	0	0	0	0.0%	🟡	
10413 - Renewal - Roads - Thomas St - Hay St	(166,000)	0	0	0	0.0%	🟡	
10414 - Renewal - Roads - William St - Murray St	(110,000)	0	0	0	0.0%	🟡	
10415 - Renewal - Roads - Cross Over Program - City Wid	(22,500)	0	0	0	0.0%	🟡	
10416 - Renewal - Roads - Cross Over Program - Stirling S	(17,000)	0	0	0	0.0%	🟡	
10418 - Renewal - Riverbank - Foreshore Revetment Wal	(25,000)	0	0	0	0.0%	🟡	
10419 - Renewal - Electrical Lighting - Hay St - Braithwait	(121,000)	0	0	0	0.0%	🟡	
10420 - Renewal - Electrical Lighting - Replace Hook Pole	(216,000)	0	0	0	0.0%	🟡	
10421 - Renewal - Electrical Lighting - URBI - Northbridge	(434,000)	0	0	0	0.0%	🟡	
10422 - Renewal - Electrical Lighting - Claisebrook Cove S	(70,000)	(35,000)	0	(35,000)	100.0%	🟢	Delays in legal process, has led to the identified variance. Construction yet to commence, estimated start December.

Figures in this view include all Internal Allocations and Internal Recoveries

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
10423 - Renewal - Electrical Lighting - Crawley Park Aven	(190,000)	(6,000)	0	(6,000)	100.0%	✔	Delays in legal process, has led to the identified variance. Construction yet to commence, estimated start December.
10424 - Renewal - Electrical Lighting - Forrest Pl ace - Mu	(145,000)	0	0	0	0.0%	⚠	
10425 - Renewal - Electrical Lighting - Hay St (West Perth	(30,000)	(10,000)	0	(10,000)	100.0%	✔	Delays in legal process, has led to the identified variance. Construction yet to commence, estimated start December.
10426 - Renewal - Electrical Lighting - Kings Park Rd	(140,500)	0	0	0	0.0%	⚠	
10427 - Renewal - Electrical Lighting - Queens Gardens - I	(150,000)	(20,000)	0	(20,000)	100.0%	✔	Delays in legal process, has led to the identified variance. Construction yet to commence, estimated start December.
10428 - Renewal - Electrical Lighting - Riverside Drive	(12,000)	(5,000)	0	(5,000)	100.0%	✔	Delays in legal process, has led to the identified variance. Construction yet to commence, estimated start December.
10429 - Renewal - Electrical Lighting - Wellington Station	(190,000)	(6,250)	0	(6,250)	100.0%	✔	Delays in legal process, has led to the identified variance. Construction yet to commence, estimated start December.
10430 - Renewal - Electrical Lighting - West Perth Lightinj	(1,500,000)	(16,000)	(7,271)	(8,729)	54.6%	✔	Timing variance
10432 - Renewal - Parks and Landscapes - Haig Park Circl	(39,500)	0	(18,914)	18,914	0.0%	⚠	Timing variance relates to a high public safety risk item required to be delivered earlier than scheduled.
10433 - Renewal - Roads - MRRG - Goderich St	(141,500)	0	0	0	0.0%	⚠	
10434 - Renewal - Roads - MRRG - Hampden Rd	(104,000)	0	(1,500)	1,500	0.0%	⚠	Timing variance, costs relate to approvals and construction permits.
10435 - Renewal - Roads - MRRG - Plain St	(209,500)	0	0	0	0.0%	⚠	
10436 - Renewal - Roads - MRRG - Stirling St	(112,500)	0	0	0	0.0%	⚠	
10437 - Renewal - Path and Kerb - Caporn St	(43,500)	0	(76)	76	0.0%	⚠	
10438 - Renewal - Path and Kerb - Fairway	(112,000)	0	(129)	129	0.0%	⚠	
10439 - Renewal - Path and Kerb - James St	(529,000)	0	0	0	0.0%	⚠	
10440 - Renewal - Path and Kerb - Pier St (Aberdeen St tc	(136,500)	0	0	0	0.0%	⚠	
10443 - Renewal - Path and Kerb - Prowse St	(13,000)	0	0	0	0.0%	⚠	
10446 - Renewal - Buildings - Electrical	(1,332,500)	0	0	0	0.0%	⚠	
10447 - Renewal - Buildings - Emergency Works	(150,000)	0	(86,570)	86,570	0.0%	⚠	Bocelli's Demolition account for a large portion of the actuals for Emergency works. These costs will be re-allocated in budget review.
10450 - Renewal - Buildings - Town Hall	(700,000)	0	(14,573)	14,573	0.0%	⚠	Timing variance, invoice had arrived later, and accounted for in September.
10452 - Building - Fixtures & Fittings Upgrades 20 21	(60,000)	(50,000)	(41,671)	(8,329)	16.7%	✔	Project Complete. Contingency as part of the overall amount is no longer required. Will be returned as savings.
10454 - Renewal - Path - Aberdeen St - Fitzgerald St	(514,500)	0	0	0	0.0%	⚠	
10457 - Renewal - Path - Mounts Bay Rd (Narrows Bridge	(195,500)	(20,000)	0	(20,000)	100.0%	✔	Timing variance, consultant for the share path design have yet to complete their work.
10459 - Renewal - Path - Stirling Gardens (Council House)	(150,000)	0	0	0	0.0%	⚠	
10460 - Building - Subsidence Renewal - PCEC Carpark	(400,000)	(340,000)	(216,710)	(123,290)	36.3%	✔	Project Complete. Subject to finalisation of remaining invoices, expecting some savings to be realised.
10461 - Building - Surveillance Replacements - Carparks	(144,371)	0	(153,625)	153,625	0.0%	⚠	Project deliverables arrived earlier than expected, leading to earlier payment. Project complete. Overspend relates to contract departure verification leading to a change in hardware specification, due to superseded technology.
10463 - Building - Waterproofing Rectification Works	(45,000)	(28,156)	(28,606)	450	(1.6%)	✘	Estimate received, draft Investigation Report for water leaks completed for Forest Place. Expected project start date November. Schedule has been reprioritized to accommodate other projects, leading to a schedule shift, impacting the planned budget.
10466 - Renewal - CCTV - Pole Replacement Program	(35,000)	(15,000)	0	(15,000)	100.0%	✔	Timing variance, delayed delivery of playground equipment from international supplier.
10468 - Renewal - Playground and Exercise Equipment	(248,000)	(23,200)	0	(23,200)	100.0%	✔	Timing variance, original bridge replacement design submitted by the contractor was not accepted, and consequentially the project schedule and payment for this work has been delayed.
10469 - Civil Structure - Bridge Replacement - John Oldha	(400,000)	0	0	0	0.0%	⚠	
10470 - Civil Structure - Bridge Replacement - Queens Ga	(132,000)	(13,000)	0	(13,000)	100.0%	✔	
10473 - East Perth Foreshore PSP and Lighting Upgrade V	(1,390,000)	0	0	0	0.0%	⚠	
10479 - Landscaping and Hostile Vehicle Incurtion Prever	(386,200)	0	0	0	0.0%	⚠	
10485 - Renewal - Parks and Landscapes - Irrigation Prog	(430,000)	0	0	0	0.0%	⚠	Timing variance relates to stores and material's not arriving during estimated time frames, leading to a lower than expected cost for this month.
10486 - Renewal - Park Furniture	(50,000)	(33,000)	(21,633)	(11,367)	34.4%	✔	
10487 - Renewal - Path and Kerb - Kerb Replacement We	(91,870)	0	0	0	0.0%	⚠	
10488 - Path and Kerb Upgrade	0	0	(5,566)	5,566	0.0%	⚠	Project is completed, was budgeted in 20/21 Financial year, will be corrected with final carry forwards.
10489 - Pedestrian Crossings Improvement 20 to 21	0	0	(3,374)	3,374	0.0%	⚠	Project is completed, was budgeted in 20/21 Financial year, will be corrected with final carry forwards. Project timeframes are related to the mall refresh, which is to be completed prior to the Christmas period. As a result the deliverables have been pulled forward. Timing variance relates to this schedule change, and costs have arrived earlier than planned.
10491 - Retail Mall Enhancement A	(730,000)	(242,816)	(387,382)	144,566	(59.5%)	✘	Project is completed, was budgeted in 20/21 Financial year, will be corrected with final carry forwards.
10503 - Roads - MRRG - St Georges Tce WB Road Seal - W	0	0	(5,040)	5,040	0.0%	⚠	
10507 - Roe Street Enhancement (Fitzgerald to Beaufort)	(13,900,000)	(4,763,273)	(3,581,392)	(1,181,881)	24.8%	✔	Project works have not progressed as fast as the initial estimates from the contractor.
10512 - Stormwater Drainage Upgrades 2020 to 21	(100,000)	0	0	0	0.0%	⚠	
10513 - Renewal - Street Furniture - Drinking Fountain Pr	(50,000)	0	0	0	0.0%	⚠	
10514 - Renewal - Street Furniture - Litter Bin Program	(270,000)	0	0	0	0.0%	⚠	
10516 - Renewal - Electrical Lighting - Adelaide Tce (Benn	(2,780,000)	0	(66,045)	66,045	0.0%	⚠	Costs relates to previous financial year, relating to Multi-function poles procurement.
10518 - Street Lighting - LED Upgrades	0	0	(3,109)	3,109	0.0%	⚠	Project is completed, was budgeted in 20/21 Financial year, will be corrected with final carry forwards.

Figures in this view include all Internal Allocations and Internal Recoveries

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
10522 - Urban Forest - Tree Infill Program	(704,500)	(601,400)	(298,079)	(303,321)	50.4%	🟢	Traffic management activity, and surrounding project work has led to planting delays, and as a result a timing variance for cost.
10527 - Renewal - Roads - R2R James St	(212,000)	0	0	0	0.0%	🟡	
10528 - Renewal - Roads - R2R Murray st (Irwin St to Vict	(53,500)	0	(1,500)	1,500	0.0%	🟡	Costs relate to approvals and construction permits. Timing variance relates to when these works were to take place, and they have arrived earlier than planned.
10530 - Renewal - Stormwater - Reline Clotilde St	(118,000)	0	0	0	0.0%	🟡	
10531 - Renewal - Stormwater - Lake St - Roe St	(308,000)	0	0	0	0.0%	🟡	
10532 - Renewal - Stormwater - Reline Richardson Stage	(84,500)	0	0	0	0.0%	🟡	
10533 - Renewal - Stormwater - Reline Royal St	(92,500)	0	0	0	0.0%	🟡	
10534 - Renewal - Stormwater - 118 Adelaide Tce	(25,000)	0	(1,778)	1,778	0.0%	🟡	Adelaide Terrace site conditions have changed. This has led to CCTV investigation for drainage intended for risk mitigation. Scope pulled forward which has led to this timing variance.
10535 - Renewal - Stormwater - Moore St East	(13,000)	0	0	0	0.0%	🟡	
10536 - Renewal - Stormwater - Mounts Bay Road	(100,000)	0	0	0	0.0%	🟡	
10537 - Renewal - Stormwater - Wolf Lane	(36,500)	0	0	0	0.0%	🟡	
10541 - Renewal - Tree Hardware	(100,000)	(64,000)	0	(64,000)	100.0%	🟢	Tree guards have been awarded. Procurement process has led to the initial delay, expecting fabricated and arrival of tree guards in February.
10542 - Renewal - Riverbank - Heirisson Revetment RVW	(40,000)	0	0	0	0.0%	🟡	
11967 - Wellington Square Enhancement	(291,000)	(191,000)	(62,219)	(128,781)	67.4%	🟢	Current year to date budget will be re-forecasted. The year to date balance relates to timing variance with invoices expected to arrive later this financial year.
12082 - Two Way Hill Street (St Georges Tce - Wittnoom	(90,000)	0	0	0	0.0%	🟡	
12178 - Mall Safety - Fixed Bollards	(835,000)	0	0	0	0.0%	🟡	
14087 - East End Revitalisation	(500,000)	(340,000)	(286,292)	(53,708)	15.8%	🟢	Works are completed, invoices are pending which has led to the timing variance.
14109 - Bus Stop Replacement	(950,000)	0	(54,530)	54,530	0.0%	🟡	Variance relates to previous financial year costs, not a direct cost to the project. Funding of the project is derived from State Grant. Agreement to be formalised following procurement process.
14406 - Renewal - Electrical Lighting - Mitigation Old Bun	(337,500)	(70,000)	(6,541)	(63,459)	90.7%	🟢	Timing variance, construction is progressing, delays in invoices by supplier.
14424 - Drainage - Various - pit covers	(132,000)	0	(70,268)	70,268	0.0%	🟡	Timing Variance, pit cover replacement works were completed earlier than anticipated.
23415 - Building - Renewal - Community Facility Renewal	(225,000)	(10,000)	(8,649)	(1,351)	13.5%	🟢	Favourable variance, invoice came in lower than estimated.

Figures in this view include all Internal Allocations and Internal Recoveries

 Commercial Services Alliance Variances by Alliance & Service

30 September - 2021

Attachment B

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Financial Summary - Commercial Services Alliance							
Total Revenue	75,166,087	19,519,073	20,479,666	(960,593)	(4.9%)	✔	Under budget due to COVID rent relief stage 3 relating to January to March 2021 credit being applied in Jul 2021, lease renewals at market rent significantly lower than budget set and two vacant shops with prospective tenants not yet occupied. Higher revenue is due to greater than anticipated parking patronage of 120k.
Core Service	(58,220,574)	(14,313,263)	(14,034,481)	(278,782)	1.9%	✔	Timing variance for facility maintenance contractors & vacancies.
Internal Allocations	(37,315,489)	(9,061,110)	(8,615,370)	(445,740)	4.9%	✔	
Internal Recovery	33,408,319	8,275,495	7,591,272	684,223	8.3%	✔	
Recoverable works	0	0	57,798	(57,798)	0.0%	⚠	
Operating Project Expenditure	(430,000)	(146,666)	(38,325)	(108,341)	73.9%	✔	
Total Expenditure	(62,557,745)	(15,245,544)	(15,039,105)	(206,439)	1.4%	✔	
Net Operating Surplus (Deficit)	12,608,343	4,273,529	5,440,561	(1,167,032)	(27.3%)	✘	
Total Capital Project Expenditure	(1,222,326)	(30,000)	(122,834)	92,834	(309.4%)	✔	

Figures in this view include all Internal Allocations and Internal Recoveries

Financial Summary - Commercial Services Alliance Services

Property Management

Total Revenue	4,284,408	1,058,848	966,343	92,505	8.7%	✘	Under budget due to COVID rent relief stage 3 relating to January to March 2021 credit being applied in Jul 2021, lease renewals at market rent significantly lower than budget set and two vacant shops with prospective tenants not yet occupied
Core Service	(8,864,462)	(2,245,544)	(2,292,757)	47,213	(2.1%)	✘	Timing variance to be addressed at budget review - Cathedral Squares rates on-charged from property agent
Internal Allocations	(2,471,610)	(691,543)	(1,018,716)	327,173	(47.3%)	✘	
Internal Recovery	14,580,586	3,645,146	3,645,141	5	0.0%	✔	
Operating Project Expenditure	(100,000)	(66,666)	(38,325)	(28,341)	42.5%	✔	
(As below)							
10221 - Property Performance Investment and Disposal Policy	(100,000)	(66,666)	(38,325)	(28,341)	42.5%	✔	City's annual financials on city's facility was forwarded to consultant in late September. Work is yet to be completed.
Total Expenditure	3,144,515	641,393	295,343	346,050	54.0%	✔	
Net Operating Surplus (Deficit)	7,428,922	1,700,241	1,261,685	438,556	25.8%	✔	

Parking Services

Total Revenue	70,880,088	18,460,225	19,513,181	(1,052,956)	(5.7%)	✔	Higher revenue is due to greater than anticipated patronage of 120k
Core Service	(37,314,199)	(9,337,459)	(8,637,056)	(700,403)	7.5%	✔	Timing variance in signage, prosecution fee and security charge, estimated depreciation budget to be revised.
Internal Allocations	(34,205,059)	(8,203,332)	(7,460,292)	(743,039)	9.1%	✔	
Internal Recovery	8,660,036	2,081,288	1,405,191	676,097	32.5%	✔	
Operating Project Expenditure	(330,000)	(80,000)	0	(80,000)	100.0%	✔	
(As below)							
10353 - Implementation of Parking Business Plan	(250,000)	(60,000)	0	(60,000)	100.0%	✔	A probity advisor is in pipeline for approval. Project scope is under preparation.
10367 - Payment Portal for Parking Card	(80,000)	(20,000)	0	(20,000)	100.0%	✔	Website support contract appointed in September. Currently under approval process with Telecommunication Association. Estimated 6 weeks waiting time.

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Total Expenditure	(63,189,222)	(15,539,502)	(14,692,157)	(847,345)	5.5%	✔	
Net Operating Surplus (Deficit)	7,690,865	2,920,723	4,821,024	(1,900,301)	(65.1%)	✘	
Facility Maintenance							
Total Revenue	1,592	0	143	(143)	0.0%	ⓘ	
Core Service	(12,041,914)	(2,730,260)	(3,104,667)	374,407	(13.7%)	✘	Timing variance mainly related to maintenance contributions for Perth Concert Hall and Forrest Place Upper walkway
Internal Allocations	(638,820)	(166,236)	(136,361)	(29,874)	18.0%	✔	
Internal Recovery	10,167,697	2,549,060	2,540,940	8,121	0.3%	✔	
Operating Project Expenditure	0	0	0	0	0.0%	ⓘ	
Total Expenditure	(2,513,037)	(347,435)	(700,089)	352,654	(101.5%)	✘	
Net Operating Surplus (Deficit)	(2,511,445)	(347,435)	(699,946)	352,512	(101.5%)	✘	
Total Capital Project Expenditure	(1,222,326)	(30,000)	(122,834)	92,834	(309.4%)	✔	
10181 - Electricity meter Concert Hall car park	(48,000)	0	0	0	0.0%	ⓘ	
10248 - PV1 - Medium Panel Vans	(223,540)	0	(43,540)	43,540	0.0%	ⓘ	Timing variance as fleet arrival dates are not always known.
10259 - SS - 4 Cyl Sedan	(406,000)	0	(75,182)	75,182	0.0%	ⓘ	Timing variance as fleet arrival dates are not always known.
10260 - TL - Tower Lighting	(38,000)	0	0	0	0.0%	ⓘ	
10263 - TU - Tray Top Ute	(36,000)	0	0	0	0.0%	ⓘ	Timing variance as fleet arrival dates are not always known.
10401 - Renewal - CCTV - Car Park and On-Street Parking	(367,000)	0	0	0	0.0%	ⓘ	
10462 - Building - Surveillance Upgrades	(3,786)	0	(3,475)	3,475	0.0%	ⓘ	Project is complete
14087 - East End Revitalisation	0	0	(638)	638	0.0%	ⓘ	Costs allocated to incorrect alliance and will be amended.
14134 - CCTV Camera Renewal Replacement PTZ	(100,000)	(30,000)	0	(30,000)	100.0%	✔	Timing variance based on reassessment of asset management plans, that has led to delays in the projects.

Figures in this view include all Internal Allocations and Internal Recoveries



City of Perth - Net Current Position

Sep - 2021

Detail	Annual Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance		Budget Review
				\$	%	
Current Assets						
Cash & Cash Equivalents - Unrestricted	8,314,919	5,000,000	7,737,642	2,737,642	55%	✓
Cash & Cash Equivalents - Restricted	4,756,500	2,000,000	793,710	(1,206,290)	(60%)	✗
Investments - Municipal Fund	21,910,112	95,000,000	98,445,221	3,445,221	4%	✓
Investments - Reserves	110,000,000	98,000,000	98,171,019	171,019	0%	✓
Receivables - Rates	1,923,145	45,255,523	43,291,767	(1,963,756)	(4%)	✓
Receivables - Trade & Other Receivables	6,682,443	7,000,000	5,864,935	(1,135,065)	(16%)	✓
Inventories	837,190	750,000	735,063	(14,937)	(2%)	✓
Deposits & Prepayments	1,388,979	3,500,000	3,528,315	28,315	1%	✗
Prepaid Parking Levy	0	13,000,000	12,808,524	(191,476)	(1%)	
Sub Total	155,813,288	269,505,523	271,376,196	1,870,673	1%	
Current Liabilities						
Trade & Other Payables	(25,432,826)	(25,000,000)	(21,247,065)	3,752,935	15%	✓
Payables - ESL	0	(18,000,000)	(17,113,982)			
Borrowings	(705,434)	(3,540,983)	(3,559,170)	(18,187)	(1%)	✗
Lease Liabilities	0	(60,000)	(64,464)	(4,464)	(7%)	✗
Employee Entitlements	(10,966,987)	(11,500,000)	(11,357,815)	142,185	1%	✓
Sub Total	(37,105,247)	(58,100,983)	(53,342,496)	3,872,469	(7%)	
Unadjusted Net Current Assets	118,708,041	211,404,540	218,033,700	5,743,142	3%	✓
Less:						
Restricted Cash - Reserves	(114,756,500)	(100,000,000)	(98,964,729)	1,035,271	1%	✗
Add:						
Current Portion of Borrowings	705,434	3,540,983	3,559,170	18,187	1%	✓
Lease Liabilities	0	60,000	64,464	4,464	7%	✓
Adjusted Net Current Position	4,656,975	115,005,523	122,692,605	6,801,064	6%	✓
Net Cash Position						
Cash on Hand - Unrestricted	8,314,919	5,000,000	7,737,642	2,737,642	55%	✓
Money Market Instruments - Unrestricted	21,910,112	95,000,000	98,445,221	3,445,221	4%	✓
Unrestricted Cash	30,225,031	100,000,000	106,182,863	6,182,863		
Cash on Hand - Restricted	4,756,500	2,000,000	793,710	(1,206,290)	(60%)	✗
Money Market Instruments Restricted	110,000,000	98,000,000	98,171,019	171,019	0%	✓
Restricted Cash	114,756,500	100,000,000	98,964,729	(1,035,271)		
Net Cash	144,981,531	200,000,000	205,147,592	5,147,592	3%	✓



City of Perth Investment Report

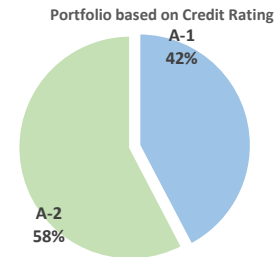
Cash Investments

Investment Portfolio Based on Credit Rating

Exposure of the investment portfolio is controlled by restricting the overall investments based on their Credit Rating.

Credit Rating	Total Invested	Actual Exposure %	Policy Limit	Compliance
A-1	\$ 80,409,262	42%	100%	✓
A-2	\$ 109,504,510	58%	60%	✓
Total	\$ 189,913,772	100%		

* A-1 also includes A-1+



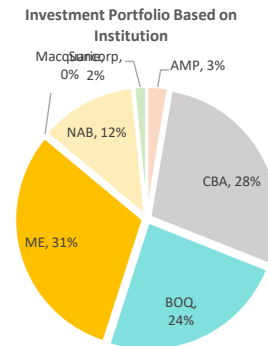
Investment Portfolio Based on Institution

Exposure to an individual Australian deposit taking Institution or government will be restricted by their credit rating so that single entity exposure is limited.

S&P Short Term Credit Rating of A-1 - individual maximum limit 45%

S&P Short Term Credit Rating of A-2 - individual maximum limit 30%

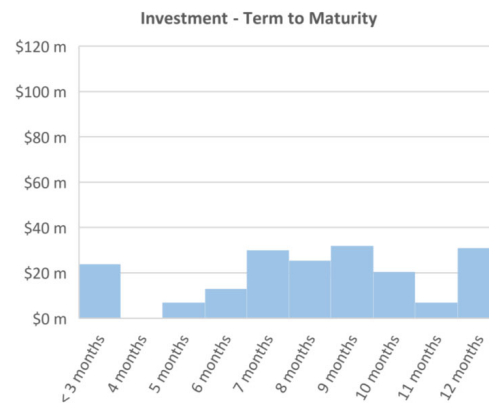
Institution	Total Invested	Actual Exposure %	Policy Limit	Compliance
AMP	5,004,510	3%	30%	✓
CBA	53,909,262	28%	45%	✓
BOQ	45,500,000	24%	30%	✓
ME	59,000,000	31%	30%	✗
Macquarie	-	0%	45%	✓
NAB	23,500,000	12%	45%	✓
Suncorp	3,000,000	2%	45%	✓
Total	189,913,772	100%		




Investment Portfolio Based on Term to Maturity

Term of investment is based on restrictions per Investment policy and cashflow requirements.

Term	Value \$
< 3 months	\$ 23,913,772
4 months	\$ -
5 months	\$ 7,000,000
6 months	\$ 13,000,000
7 months	\$ 30,000,000
8 months	\$ 25,500,000
9 months	\$ 32,000,000
10 months	\$ 20,500,000
11 months	\$ 7,000,000
12 months	\$ 31,000,000
Total	\$ 189,913,772



14.2 Schedule of Accounts Paid - September 2021

Responsible Officer	Michael Kent – Project Director Strategic Finance (CFO)
Voting Requirements	Simple Majority
Attachments	Attachment 14.2A – Schedule of Payments - September 2021 ↓ 

Purpose

The purpose of this report is to note details of payments made under delegated authority for the month of September 2021.

Recommendation

That Council:

1. RECEIVES the Schedule of Accounts Paid for the period ended 30 September 2021 as at Attachment 14.2A.
2. RECORDS in the Ordinary Council Meeting minutes the summary of accounts paid being:

Total Accounts Paid	
Municipal Fund	\$38,018,302.82
Trust Fund	\$0
Total - All Funds	\$38,018,302.82

Background

1. In accordance with Regulation 13(2) and 13(3) of the *Local Government (Financial Management) Regulations 1996*, where this power has been delegated, a list of payments for each month is to be compiled and presented to the Council. The Chief Executive Officer is delegated this authority under Delegation 2.14.
2. This authority has then been subdelegated by the Chief Executive Officer.
3. The listing of payments with full disclosure of all required information, is presented as Attachment 14.2A.
4. The listing of payments was made available to the Elected Members via the Council Hub, ahead of the agenda distribution, to provide additional time for review.
5. This summary report then facilitates the acknowledgement of the listing having been received.

Discussion

6. The Schedule of Accounts Paid (Attachment 14.2A) contains the following payments made under Delegated Authority 2.14 - Payments from the Municipal & Trust Fund:

Schedule of Accounts Paid - September 2021		
Municipal Fund		
EFT & Cheque Payments	Direct Creditor Payments	34,532,934.52
Sub Total - EFT & Cheques		34,532,934.52
Direct Debits	Bank Charges and Merchant Fees	95,876.33
Sub Total - Direct Debits		95,876.33
Payroll	15/09/2021	1,711,243.10
	28/09/2021	1,671,261.02
		3,382,504.12
Sub Total - Payroll		
Corporate Cards	September 2021	6,987.85
Sub Total - Cards		6,987.85
Total per Attachment A		
Total Payments from Municipal Fund		38,018,302.82
New Investments	(Not Rollover Investments)	17,000,000
Trust Fund		
Trust EFT & Cheques		0
Total - Trust Funds		0

Stakeholder Engagement

7. As the contents of this report focus on the organisation’s recent past financial performance, no external consultation is relevant to the preparation of this report.

Decision Implications

8. In Council’s acknowledgement of receiving the Schedule of Accounts Paid will meet its statutory obligation under regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Prosperous
Related Documents (Issue Specific Strategies and Plans):	Annual Budget

Legislation, Delegation of Authority and Policy	
Legislation:	<p>Section 6.10 of the Local Government Act 1995 Regulation 13(1) of the <i>Local Government (Financial Management) Regulations 1996</i></p> <p>This section of the Act and the related regulation prescribes the requirement to prepare a list of all payments made for each month and to present them to Council. The Schedule of Accounts Paid (the ‘list’) should contain, for each payment:</p> <ul style="list-style-type: none"> • Payee Name. • Amount of the Payment. • Date of the Payment. • Sufficient information to identify the transaction.
Authority of Council/CEO:	In accordance with Regulation 13(2) and 13(3) of the <i>Local Government (Financial Management) Regulations 1996</i> , where this power has been delegated, a list of payments for each month is to be compiled and presented to the Council.
Policy:	Delegated Authority 2.14 has been granted to the Chief Executive Officer to make payments from the Municipal and Trust Funds.

Financial Implications


9. There are no direct financial implications of receiving this report as it reflects a historical accounting of financial transactions that were provided for in the adopted budget (as amended)..

Further Information

Following the Agenda Briefing Session held on 23 November 2021, further information is provided:

10. A payment dated 02/09/2021 to Data #3 was queried. It was advised that this was for renewal of 11 City of Perth Car Park Genetec CCTV servers (Dell PowerEdge R740xd) as part of the Surveillance Replacement 2021 Capital Works Project. The purchase is for hardware only as the configuration, installation and commissioning will be done in-house. Data #3 is the supplier of the hardware.

14.3 Infrastructure Capital Project Reprioritisation - November 2021

Responsible Officer	Michael Kent – Project Director Strategic Finance (CFO)
Voting Requirements	Absolute Majority
Attachments	Attachment 14.3A – Infrastructure Capital Projects Reprioritisation ↓ 

Purpose

The purpose of this report is to present to Council the outcome from 2021/22 first quarter infrastructure projects review. The review aims to achieve following objectives:

- Recognise savings made on some projects
- Identify changes in 2021/22 infrastructure projects including scope change and delivery timeframe change due to resource availability and other latent conditions
- Free up and reprioritise resources
- Redeploy resources to new projects that offer synergies with other projects and to projects with scope increments to facilitate timely delivery of projects within available financial resources.

A further city-wide statutory budget review will be undertaken in late January 2022 as required by regulation 33A of *the Local Government (Financial Management) Regulations 1996*.

Recommendation

That Council:

1. APPROVES surplus funding of \$4,304,939 as detailed in Attachment 14.3A to be returned to the Municipal fund and the budget amended accordingly.
 2. APPROVES an amendment to the budget to recognise additional external funding received of \$837,379 as detailed in Attachment 14.3A.
 3. APPROVES \$4,693,536 funding to be reprioritised to the identified projects having higher than anticipated quotations for works or high-risk rating as detailed in Attachment 14.3A.
 4. NOTES the potential for re-profiling of \$2.35M of grant funding associated with the Roe St project with \$2.35M initially anticipated for receipt in 2021/22 now to occur in 2022/23.
-

Background

1. Given the long lead timeframe between budget preparation and final adoption, cost escalations in a 'hot market' and the risk of latent conditions associated with capital projects once they commence, require regular review and refinement of the original adopted budget to achieve following outcomes:
 - a. Minimise delay in project and service delivery
 - b. Reprioritize and redeploy funding sources to facilitate projects with expanded scope, new projects with high risk rating or projects with grant funding opportunities attached
 - c. Proactively recognise project savings or released project contingencies.

Discussion

2. The Administration has critically reviewed 2021/22 infrastructure related project budgets to date to identify potential project savings, deferrals, scope changes and emerging risk-based remedial works. The infrastructure project delivery team, transport and urban design team have been actively engaged in the review.
3. Timely identification and action to address the recommended budget adjustments will allow the Infrastructure & Operations team to begin timely procurement actions to ensure that these projects can be delivered by year end.
4. Were these adjustments not actioned until after the statutory mid-year budget review to be adopted by Council at the end of February, there is a risk that these projects may not be able to be completed by year end.
5. Dynamic treasury management to recognise realised savings and make them available to support emerging initiatives is considered to be sound financial management practice.
6. Following the project review, the recommended budget changes (summarised by project category) are:

Table 1:

Budget Program	Surplus Funds Available	New Funds Required	Additional Grants	Net Budget Impact
Fleet Replacement Program	1,005,710	(9,950)	0	995,760
Plant & Equip. Replacement	13,214	(12,658)	0	556
Path & Kerbs Renewals	1,056,500	(155,259)	165,000	1,066,281
Building Renewals	475,103	(800,867)	0	(362,419)
Electrical Program	473,035	(97,989)	0	374,046
CBD Transport Projects	337,000	(0)	663,000	1,000,000
Drainage Projects	156,520	(61,986)	0	94,535
Roads Program	593,200	(515,790)	(16,298)	61,112
Major Projects - Roe St	0	(2,356,000)	0	(2,356,000)
Major Projects - PCEC Carpark	183,290	(0)	0	183,290
Major Projects - Mall Bollards	0	(195,000)	0	(195,000)

Major Projects - East End	0	(270,007)	0	(270,007)
Other Projects	11,367	(218,030)	25,177	231,840
Grand Total	4,304,939	((4,693,536))	837,379	448,782

7. Commentary on each of the major project categories impacted is below:

Fleet Program

Following critical assessment of the age and condition of fleet and plant items, it has been determined that the replacement of some items can be deferred to a later year without adverse impact on the service capacity of the vehicles.

Path & Kerb Renewals

Physical site inspection prior to works commencing has determined that planned path replacements in James St and Aberdeen St do not represent value for money outcomes at this time and may be safely deferred without adverse consequences.

Building Projects

Recommended changes within this category of projects are a combination of savings on some projects, deferral of others pending the results of the property review, re-distribution of fire management related costs across various aspects of fire management activities, and progressing urgent remedial works on the Perth Concert Hall and Town Hall.

CBD Transport Projects

The 2021/22 budget allowed for the City to deliver a greater value of projects than will now be delivered, but they are all 100% externally funded (not included in the original revenue budget due to them not being confirmed at that time).

Major Projects

There are four projects within this category that are impacted by this project reprioritisation in the 2021/22 year.

The most significant is the Roe St Enhancement. Although there is no change to the overall project budget which remains as provided for in the LTFP, the cashflow profile associated with the project has changed with a further \$2.35M of works likely to be completed by 30 June 2022 rather than occurring in the 2022/23 year. Therefore, cash outflow in the current year may be impacted - but with a corresponding reduction in the following year. This review makes accommodation for the potential additional expenditure in 2021/22.

The PCEC carpark remediation works has been completed with a saving of \$183K and this is returned to the Municipal Fund. Quotations for the mall safety bollards has come in some \$195K higher than expected, so additional funding will be required to deliver this public safety project. Provisional cost adjustments and variations also require a further \$270K to close out the East End Revitalisation project.

8. Timely identification and action to address the recommended budget adjustments will allow the Infrastructure & Operations team to begin timely procurement actions to ensure that these projects can be delivered by year end.
9. Details of changes made to individual projects and their financial impacts are provided in Attachment 14.3A.

Stakeholder Engagement

- As the contents of this report focus on the organisation's recent past financial performance, only internal consultation with General Managers and Alliance Managers in the affected service areas is relevant to the preparation of this report.

Decision Implications

- Adoption by Council of this report will result in a net improvement of \$448,782 to the 2021/22 Budget Closing Position and will allow the Infrastructure & Operations team to initiate timely procurement actions on a number of impacted projects.
- There may be a further implication relating to the timing of the transfer from the Major Infrastructure Projects Reserve but that will not be actioned until the City gets greater clarity of the timing of the City Deal contribution towards the Roe Street project.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Prosperous
Related Documents (Issue Specific Strategies and Plans):	Annual Budget Corporate Business Plan

Legislation, Delegation of Authority and Policy	
Legislation:	Local Government (Financial Management) Regulations 1996 – Regulation 33A - Budget Review.
Authority of Council/CEO:	The above legislation requires that Council must approve amendments to the adopted budget.
Policy:	2.6 - Budget Variations

Financial Implications


- Adopting the recommendations in this report will result in increase of \$448,782 to the 2021/22 Budget Closing Position.

Further Information

Following the Agenda Briefing Session held on 23 November 2021, further information is provided:

14. The proposed expenditure for lighting along Riverside Drive is for the replacement of lighting bollards that have been found to have significant corrosion around the fixings to the footings, posing a safety risk. The budget is to be increased from \$12,000 to \$27,000.

14.4 Corporate Business Plan - Quarter 1 Report

Responsible Officer	Melissa Murphy – Interim General Manager Corporate Services
Voting Requirements	Simple Majority
Attachments	Attachment 14.4A – Quarter 1 Report ↓ 

Purpose

To inform Council on the progress of the Corporate Business Plan 2021/22 – 2024/25.

Recommendation

That Council NOTES the Corporate Business Plan Quarterly Report 1 for the period 1 July to 30 September 2021 as detailed in Attachment 14.4A.

Background

1. The Corporate Business Plan (Plan) provides guidance and direction to the City's Administration on requirements for core project and service delivery. The CBP outlines the City's operational project and capital project priorities over the next four years.
2. To drive transparency and accountability, the City is required to track and report on a quarterly basis to Council. A project portfolio management system has been established by the City's Administration to track and report progress on the CBP.

Discussion

3. The City's administration is tabling its first Quarterly Report for the period 1 July to 30 September 2021 (Attachment 14.4A).
4. The Quarterly Report has been designed to align with the CBP.
5. There are 77 Capital and Operational Projects across the Alliances comprising the City's administration.
 - 92% (71 projects) are on track towards completion.
 - 6% (5 projects) are on watch.
 - 1% (1 project) has been cancelled. The project with this status is Better Bins FOGO Implementation Program. This is due to the lack of licensed processing facilities available to receive Council waste. Further consideration of Food and Garden organic waste processing is addressed in the City's Waste Plan.

Stakeholder Engagement

Nil.

Decision Implications

Nil.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Liveable
Related Documents (Issue Specific Strategies and Plans):	Strategic Community Plan

Legislation, Delegation of Authority and Policy	
Legislation:	Section 5.56 of the Local Government Act 1995 A local government is to plan for the future of the district.
Authority of Council/CEO:	This report is for noting only.
Policy:	Nil.

Financial Implications


Nil.

Further Information

Nil.

15. Chief Executive Officer Reports

15.1 Inquiry into the City of Perth Recommendations - Quarterly Progress Update

Responsible Officer	Michelle Reynolds – Chief Executive Officer
Voting Requirements	Simple Majority
Attachments	Attachment 15.1A – Quarterly Progress Update ↓ 

Purpose

To provide an update on the progress of the implementation of the recommendations from the Inquiry into the City of Perth.

Recommendation

That Council NOTES:

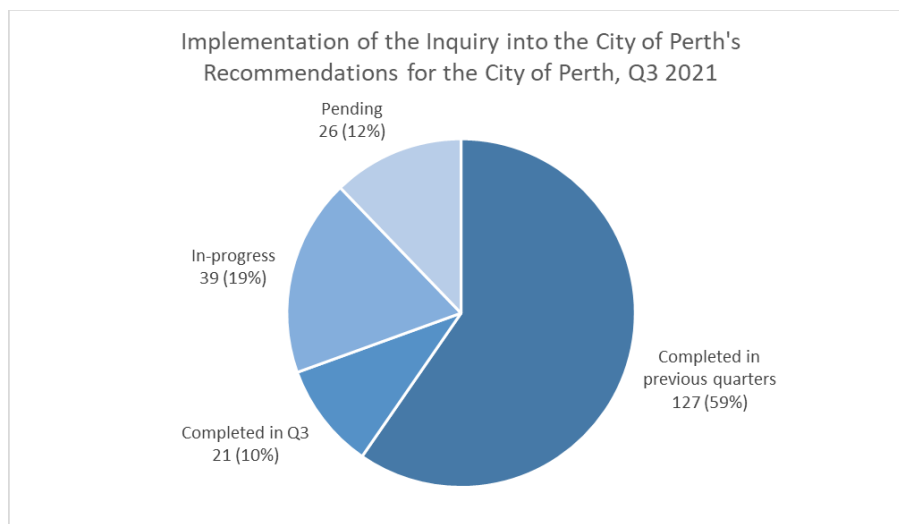
1. the quarterly progress update on the remaining Inquiry into the City of Perth recommendations for the City (Attachment 15.1A).
 2. the proposed cancellation of the implementation of recommendations 17, 18 and 210 of the Inquiry into the City of Perth, as outlined in Attachment 15.1A.
-

Background

1. The final report of the Inquiry into the City of Perth (the Inquiry) was tabled at State Parliament on 11 August 2020. The report detailed 341 recommendations for both the City of Perth (the City) (215) and State Government (126).
2. Quarterly progress updates on the implementation of the Inquiry's recommendations were previously presented to Council on 15 December 2020, 30 March 2021 and 27 July 2021.
3. A further quarterly progress update is now presented to Council for noting (Attachment 15.1A).
4. The City is continuing to make significant progress toward addressing the Inquiry's recommendations, in conjunction with responding to similar findings from other City-commissioned reviews and audits.
5. The City has completed 150 of its 215 recommendations to date, with 22 being completed since 30 June 2021 whilst a further 40 were actively progressed.
6. The City is also working closely with the Department of Local Government, Sport and Cultural Industries and the Recommendations of the Inquiry into the City of Perth Oversight Group (the Oversight Group) to formally 'close out' the recommendations which were completed at the time of the June 2021 update. Evidence supporting the completion of those recommendations has been provided to the Oversight Group for assessment and the Oversight Group is expected to advise the City as to the outcome of their assessments at the next Oversight Group meeting on 24 November 2021.

Discussion

7. Significant milestones delivered during the past quarter include:
 - a. The adoption of a three-year Strategic Internal Audit Plan for 2021/22 to 2023/24, Annual Internal Audit Plan for 2021/22 and revised Internal Audit Charter which are based upon leading audit practice (recommendations 252, 258, 260, 256, 257).
 - b. The launch of live-streaming of Council Meetings, creating greater transparency and accessibility for Council decision-making (recommendation 63).
 - c. The development of a comprehensive Carry Forward Projects Methodology Statement to ensure clarity and consistency in the process of identifying, validating and approving carry forward projects (recommendation 280).
8. Overall, the progress achieved to date can be surmised as follows:



Next steps

9. Evidence of the City's completion of 23 recommendations over the past quarter will be provided to the Oversight Group for assessment, along with the rationale for the cancellation of the implementation of recommendations 17, 18 and 210. Once the Oversight Group deems the completed recommendations to have been satisfactorily addressed by the City, the recommendations may be formally 'closed-out' through a formal report to the Minister at the end of the financial year. This is in line with the process undertaken as part of the previous quarterly progress report in July 2021 in agreement with the Oversight Group, and Inquiry recommendation.
10. If the Oversight Group supports the propose cancellation of three recommendations, they too will be included in the formal report to the Minister at the end of the financial year for formal 'close-out'.
11. It is important to note that delivering prosperity, sustainability and liveability into the future requires the recommendations to be considered as more than just a 'tick-box' exercise for the City. In recognition of this, the recommendations have been incorporated into the City's Evolution to Excellence transformation plan to ensure the intent of the Inquiry's findings are embedded into the organisation.

Stakeholder Engagement

Nil.

Decision Implications

12. If this update is noted by Council, the recommendations completed since 30 June 2021 will be submitted to the Oversight Group for assessment. The cancelled recommendations will also be submitted to the Oversight Group for endorsement of the City's proposal to not implement them.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Prosperous
Related Documents (Issue Specific Strategies and Plans):	Report of the Inquiry into the City of Perth

Legislation, Delegation of Authority and Policy	
Legislation:	Sections 8.22 and 8.24 of the <i>Local Government Act 1995</i>
Authority of Council/CEO:	The recommendation of this report is for noting only.
Policy:	Nil.

Financial Implications

Nil.

Further Information

Following the Agenda Briefing Session held on 23 November 2021, further information is provided:

11. Regarding Item 18, a question was raised regarding the reasons for considering the current performance measures as being adequate. It was advised that since the Inquiry recommendations were developed there has been a range of work on Culture, Conduct and Leadership. Cultural and leadership feedback and assessment has been gained through the culture survey in 2020, and pulse checks that have been introduced in conjunction with the Evolution to Excellence Transformation Plan deployed in June 2021.

The City has revamped the Performance Shaping process to include cascading objectives, starting from the CEO, that are linked to the City's strategic documents such as the Evolution to Excellence and the Corporate Business Plan. Each objective includes a measurable KPI to ensure each employee's performance can be measured and calibrated.

For leadership positions (ELT and General Managers) specific leadership related objectives have been pre-filled and cascaded. This year the leadership objective is related to improvement in the City's Pulse Checks and Culture Surveys.
12. A further question was raised regarding whether the measures already in place provide the same level of analysis as a 360-degree view. It was advised that the measures provide enhanced performance analysis, compared to a 360 degree review, as the Pulse Check and Culture Surveys provide behavioural leadership feedback (the how), and the Performance Shaping process addresses performance outcomes (the what).

16. Committee Reports

Nil.

17. Motions of which Previous Notice has been Given

17.1 Notice of Motion – Councillor Sandy Anghie - Tech Plan

The following Notice of Motion was submitted in accordance with clause 4.12 of the *Standing Orders Local Law 2009*.

Councillor	Councillor Sandy Anghie
Date Received	20 November 2021
Motion	<p>That Council <u>REQUESTS</u> the Chief Executive Officer to:</p> <ol style="list-style-type: none"> 1. Investigate ways to attract and support local, interstate and overseas tech businesses to the City of Perth. 2. Present a Tech Action Plan for consideration at a future Council Meeting which outlines what support, incentives and / or other initiatives the City of Perth can provide. 3. If required, list a provisional sum as part of a future budget for consideration by Council at the 2021/22 mid-year financial review, or at the time of setting the 2022/23 budget, to allow for the cost of preparing the Tech Action Plan. 4. As part of the Tech Action Plan, outline priority initiatives and required budgets to be considered by Council as part of a future budget for 2022/23 and beyond. 5. Undertake appropriate consultation, as required.
Reasons Provided	<p>Tech is not only an important, but a critical global sector – with the largest companies in the world being Tech companies.</p> <p>Think of CANVA – they started out here in Perth but are now based in Sydney. According to recent media reports, Canva is now worth an astonishing \$55 billion.</p> <p>Other Cities across Australia have plans to attract Tech. As I noted at our October Council Meeting:</p> <ol style="list-style-type: none"> a. City of Sydney has a Tech startups action plan (published in 2016). Link here. <p>Sydney has a global reputation for innovation and entrepreneurship and has the highest concentration of startups in Australia. The likes of Atlassian, Afterpay, Canva, Judo Bank, and other high-value innovators like Tyro Payments and, Airtasker all kick-started their operations in Sydney.</p> <ol style="list-style-type: none"> b. City of Melbourne also has a Startup Action Plan (published in 2017). Link here. c. City of Brisbane has a number of initiatives, including: <ul style="list-style-type: none"> • Residency for emerging start-ups at the Brisbane Business Hub - a joint initiative of Brisbane City Council and Brisbane Economic Development Agency; and • a “choose Brisbane” campaign for PropTech

At our October Council meeting the City of Perth administration outlined how the City of Perth has been supporting the Tech sector (over the period 2013 to 2021), including:

- Support for the establishment of coworking spaces in underutilised spaces, such as Spacecubed, Studio Startup and Moana Chambers.
- Support for the work of Startup WA, the lead organisation for the local startup community.
- Support for of Startup News, a leading news source and promoter for the local startup sector.
- Working with startup programs across industry verticals such as Medtech.
- Support for the West Tech Fest/OzAPP Awards.
- Funding provided towards the development of research into the growth and development of Perth's startup ecosystem.
- Supported hackathons and other programs and events.

Based on information subsequently supplied by the City of Perth administration, I understand that total City of Perth support for the initiatives outlined at the meeting was \$926,000 from 2013 to 2021. That's approximately \$115,750 per year over eight years.

Also, based on the information provided by the City of Perth administration, the City of Perth provided \$73,000 of support to the sector in the 2020/21 financial year to date (being \$13,000 for Science on the Swan; \$5,000 for the Digital Health and Telemedicine Summit; \$5,000 for Startup News; and \$50,000 for West Tech).

While this is a start, and a broad range of programs have been supported over the years, I believe we can do more, and better, to position Perth as a startup hub. In particular, while the City of Perth currently supports some initiatives, there is no co-ordinated plan.

Like other Australian cities, we need a plan. We don't have to reinvent the wheel. There are many precedents, across Australia and around the world.

And the City of Perth has so much to offer, with many advantages over the eastern states. For example, as you know, we are perfectly positioned in the world's most populous time zone, with approximately 60% of the world's population living within one hour of our time zone.

Also, I recently met someone who had relocated to Perth from Copenhagen. Her Tech company had plans to move to Singapore but when COVID hit they diverted to the safe shores of Perth. We need more of this. We need people to know that Perth is a Tech Hub. And we need to support them when they get here.

We saw the City spring into action to embrace the opportunity of the AFL Grand Final, and also to activate the Lord Mayor's Distress Relief Fund. Let's spring into action now and help position Perth as a Tech and Innovation hub. Now is the time – as our borders reopen to the rest of the country and the world.

At the Lord Mayor's Brand Perth forum in July this year, on the theme of City of Lights, one attendee talked about Perth being the "City of Bright Ideas". Let's be the City of bright people and bright ideas – a tech and innovation hub.

I note that with WA's borders soon reopening, and based on what I have heard from the sector, I believe a Tech Plan should be created as a matter of urgency. However, I understand that the administration has competing priorities, and on this basis I have put a one year timeframe on this Notice of Motion.

Further, I reference the City's Strategic Community plan which states: (at page 16) "A "can do" reputation that delivers investment and assists small businesses and development generally, through a willingness to assist and encourage"; and (at page 18) "The internet has caused a remarkable expansion in digital technology and harnessing the virtual world has become important to all facets of society ...".

Administration Response to Notice of Motion

Responsible Officer	Dale Page – General Manager Planning and Economic Development
Voting Requirements	Simple Majority
Attachments	Nil.

Discussion

1. Although support for the local startup and innovation sector has been a focus for the City over several years, the City has never had a specific tech start up plan regarding the support measures.
2. It is noted that other cities have developed these plans. Rather than a standalone specific startup or tech sector plan, the City has sought to align its activities with Perth specific peak bodies such as StartupWA's ecosystem reports and Perth Angels startup ecosystem investment related reports which have consolidated recommendations and prioritised actions from the local industry.
3. The City has also prioritised an overarching economic development focus on priority industries from a sector development perspective, with initiatives, resourcing and costs contained within the relevant budget and business planning process.
4. One of the proposed themes of the City's draft Economic Development Strategy (the draft Strategy), which is currently under development, is "A City for Innovation", with the goal to "Secure Perth's place as a smart city and home of world-leading knowledge and innovation."
5. Specific reference to startup and technology growth is contained within this strategic theme and one of the key considerations of the draft Strategy's development is to rationalise a variety of economic focus areas or opportunities within the one document.
6. Proposed actions or initiatives aligned to this startup theme may include:
 - a. identifying and promoting existing clusters of innovation related activity,
 - b. connecting the ecosystem and key stakeholders
 - c. partnering with industry and government regarding the development of an innovation demonstration zone
 - d. promoting the existing success stories and emerging start up centres such as the new Perth Prop Tech hub
 - e. partnering to quantify startup activity and economic outcomes
 - f. working with stakeholders to improve the ability for startups and tech companies in Perth to attract investment.
7. Related themes involve reasserting Perth's reputation as a centre for business and economic activity, enhancing the city's position for new and emerging industry sectors (inclusive of startups and tech) and leveraging Perth's unique position in the world and strong international connections.
8. All of these are regarded as being in line with the intent of the motion.
9. Given the proposed timeframe, the Administration would propose continuing with the development of the wider draft Strategy and including consultation with stakeholders from the tech sector as part of the consultation for the Strategy, which is scheduled for Council's consideration to release for public comment in February 2022.

10. This will help inform the theme based initiatives and specific actions that may be delivered as part of the Strategy’s execution and will be included in the planning for the 2022/23 budget. This process is considered to meet the objectives of the motion and streamline actions to support the tech sector.

Decision Implications

11. If the motion is supported, resources will have to be dedicated to the development of the “Tech Plan”. This will need to be coordinated with the timeframes for delivery of the Economic Development Strategy, and may duplicate aspects of the Strategy.
12. Should the motion be supported, an understanding of the types of measures Council would be willing to support, or the total cost or funding quantum would be necessary in drafting a package of support measures.

Strategic, Legislative and Policy Implications

Strategic Community Plan	
Strategic Pillar (Objective)	Prosperous
Related Documents (Issue Specific Strategies and Plans):	Nil.

Legislation, Delegation of Authority and Policy	
Legislation:	Section 2.7 of the <i>Local Government Act 1995</i>
Authority of Council/CEO:	In accordance with Section 2.7 of the <i>Local Government Act 1995</i> , the role of Council is to govern the City’s affairs and oversee the allocation of the City’s finances and resources.
Policy:	Nil.

Financial Implications

Nil.

Further Information

Nil.

18. Matters for which the meeting may be closed

In accordance with Section 5.23(2)(e)(iii) of the Local Government Act 1995, the following Item 18.1 and its attachment is confidential.

18.1 Perth Concert Hall - Reserve Transfer Request

Responsible Officer	Allan Mason – General Manager Infrastructure and Operations
Voting Requirements	Simple Majority
Attachments	Confidential Attachment 18.1A

In accordance with Section 5.23(2)(d) of the Local Government Act 1995, the following Item 18.2 is confidential.

18.2 Perth Concert Hall (Cash Backed) Reserve - Request to Release Funds

Responsible Officer	Michael Kent – Project Director Strategic Finance (CFO)
Voting Requirements	Simple Majority
Attachments	Attachment 18.2A

19. Urgent Business

20. Closure