



City of **Perth**

Agenda

Agenda Briefing Session

18 July 2023

Notice of Meeting

To the Lord Mayor and Councillors

The next Agenda Briefing Session will be held on Tuesday, 18 July 2023 in the Council Chamber, Level 9, 27 St Georges Terrace, Perth commencing at 5:00pm.

Michelle Reynolds

Chief Executive Officer

14 July 2023

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.

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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1. Declaration of Opening

2. Acknowledgement of Country/Prayer

3. Attendance

3.1 Apologies

3.2 Leave of Absence

3.3 Applications for Leave of Absence

This item will be dealt with at the Ordinary Council Meeting.

4. Announcements by the Lord Mayor

5. Disclosures of Interests

6. Public Participation

6.1 Public Questions

This item will be dealt with at the Ordinary Council Meeting.

6.2 Deputations

7. Confirmation of Minutes

This item will be dealt with at the Ordinary Council Meeting.

8. Questions by Members which due Notice has been Given

This item will be dealt with at the Ordinary Council Meeting.

9. Correspondence

This item will be dealt with at the Ordinary Council Meeting.

10. Petitions

This item will be dealt with at the Ordinary Council Meeting.

11. Planning and Economic Development Alliance Reports

Nil.

12. Community Development Alliance Reports

12.1 Business Improvement Grant Program 2023/24

Responsible Officer	Kylie Johnson – General Manager Community Development
Voting Requirements	Simple Majority
Attachments	Attachment 12.1A – Attachment A - Summary of Business Improvement Grant applications ↓

Purpose

To provide a sponsorship recommendation to Council under the Business Improvement Grant program.

Recommendation

That Council:

- APPROVES* the following Business Improvement Grants totalling \$150,000 ex GST:

Ref	Applicant / Project	Recommendation
a.	The Spaniard for The Spaniard Alfresco Dining	\$25,000 ex GT
b.	Alibi for the Alibi Cocktail Lounge Façade	\$25,000 ex GST
c.	Sixspaces Pty Ltd for Arrival Hall Courtyard Redevelopment	\$25,000 ex GST
d.	Phat Brew Club for Phat Brew Club Coffee Shop	\$25,000 ex GST
e.	Roe Parker Junior Pty Ltd for The Standard Outdoor Dining Area	\$25,000 ex GST
f.	Mr Lee Tran for Le Vietnam and Activation of Bon Marche Arcade	\$25,000 ex GST

- DECLINES the following Business Improvement Grants totalling \$469,741 ex GST:

Ref	Applicant / Project	
g.	Hoppy Times Pty Ltd for Fallow new venue fit-out	\$25,000 ex GST
h.	The Forrest Place Syndicate for Colour KINETICS with Interact (242 Murray St/ Forrest Place) (Prime Private)	\$25,000 ex GST
i.	Centrestage Promotions Pty Ltd G Mondia L Mondia N Mondia for Lion Walk Fixed Umbrellas and Lighting Enhancement	\$25,000 ex GST
j.	Redrum Hospitality Pty Ltd for Ezra Pound Revitalisation Plan	\$20,000 ex GST
k.	Espresso & Prosecco for Outdoor Dining Laneway Alfresco	\$25,000 ex GST
l.	Joey Zaza's for Joey Zaza's Business Improvement Project	\$25,000 ex GST
m.	MIZAN DEVELOPMENT PTY LTD for Cuccini Gelato	\$15,000 ex GT
n.	MAYFLOWER PTY LTD for Anthologie Entrance	\$25,000 ex GST

o.	Roads and Highways Pty Ltd for Philips Colour KINETICS with Interact - 321 Murray Street (Prime Private)	\$25,000 ex GST
p.	Ride Like The Wind Pty Ltd for PHILIPS Colour KINETICS lighting - 352 Murray Street (Prime Private)	\$25,000 ex GST
q.	Klassic Group for Butterfly 73 facelift and new awning	\$25,000 ex GST
r.	Alltop Holdings Pty Ltd and Holywood Pty for PHILIPS Colour KINETICS with Interact - 360 Murray Street (Prime Private)	\$25,000 ex GST
s.	307 MURRAY STREET SYNDICATE for Philips Colour KINETICS with Interact - 307 Murray Street (B1) (Prime Private)	\$25,000 ex GST
t.	Galaxy Lounge for Facade Upgrade and Building Face Lift	\$25,000 ex GST
u.	Alltop Holdings Pty Ltd and Holywood Pty Ltd for PHILIPS Colour KINETICS with Interact - 16 Queen Street (Prime Private)	\$25,000 ex GST
v.	Across the Sea Pty Ltd for PHILIPS Colour KINETICS - 7 Queen Street (Prime Private)	\$25,000 ex GST
w.	Gami Perth Pty Ltd for New Digital LED signage make over, Leon Lights, CCTV upgrade and more	\$16,741 ex GST
x.	The Beauty Basement Pty Ltd for Fitout of Northbridge space	\$25,000 ex GST
y.	Business News for Revitalised Street front of 41 St Georges	\$25,000 ex GST
z.	Mr Phuc Nguyen for The Partisan outdoor furniture	\$18,000 ex GST

*Approval subject to a suitable sponsorship agreement being entered into by the City and the applicants on terms acceptable to the City within three months

Background

1. The City recognises that businesses and business activity contribute to the vibrancy and energy of the city. The Business Improvement Grant aims to provide businesses with the ability to generate new ideas and turn those ideas in to profitable business ventures which is critical to drive competitive advantage and economic growth.
2. In the 2023/24 financial year, one funding round is offered for business improvement projects that can be completed before 30 June 2024. As with previous years, projects that are external facing and/or activate underutilised spaces are prioritised.
3. Matched grant funding from a minimum of \$10,000 and up to a maximum of \$25,000 is available. The City can provide funding up to 50% of the total project cost within the grant limits, with the remaining amount contributed by the applicant. Grant funding is paid upon completion of the project as a reimbursement of the approved expenditure.
4. The City received 29 applications in total with 26 progressing to assessment, one withdrawn and two deemed ineligible.
5. The applications were assessed by a three-person assessment panel, consisting of suitability qualified staff from the City's administration across the Planning and Economic Development Alliance, and Governance and Strategy. The General Manager Planning and Economic Development had oversight of the assessment process.
6. Applications were assessed against the following criteria:
 - (a) Demonstrates strong market potential through realistic planning and budgeting.
 - (b) Can be completed before 30 June 2024.
 - (c) Creates a new product or experience within the city which contributes to the overall improvement of its location; and
 - (d) The project or initiative contributes to the success and growth of existing or new businesses with identified key sectors, including but not limited to retail, food and beverage, and tourism.

Discussion

7. The Business Improvement Grant round was highly competitive, due to the quality and quantity of the applications in relation to the available budget.
8. The recommendations are carefully considered with the view of maintaining the integrity of the proposals. The City regularly receives more funding applications than the available budget can accommodate. Therefore, successful applications are those that best satisfy the assessment criteria.
9. Each assessment criterium has clear descriptions and a rating scale which guides the assessors when considering an appropriate score. The scores from panel members for each assessment criteria are averaged and ranked from highest to lowest.
10. The panel has recommended the total funding requests of the highest scoring applications. This ensures projects are funded for success and can be fully realised based on their proposed scope and budgets, which are evidenced by supplier quotes.
11. The panel agreed not to award partial funding to applications. This could result in projects being scaled down and lesser outcomes achieved. It cannot be guaranteed that businesses would complete the projects as they were proposed if partial funding was awarded.

12. The panel noted several of the applications recommended for decline demonstrated strong merit, however decisions have been made in line with the available budget for this program.
13. It is noted that a further grant program with a budget allocation of \$100,000 will be open from 1 August 2023 focussed on support for businesses to generate new lighting projects.
14. More information can be found in Attachment 12.1A – Summary of Applications - Business Improvement Grants.

Consultation

Nil.

Decision Implications

15. It is generally not possible to support every application or the total request for each applicant, due to budget constraints, lack of alignment with the City’s strategic priorities and/or poor-quality applications. This may result in unavoidable dissatisfaction from some applicants.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Prosperous
Related Documents (Issue Specific Strategies and Plans):	Business Improvement Grant Guidelines 2023-24 Economic Development Strategy 2022 - 2032

Legislation, Delegation of Authority and Policy	
Legislation:	Regulation 12 of the <i>Local Government (Financial Management) Regulations 1996</i> – payments from municipal fund or trust fund, restrictions on.
Authority of Council/CEO:	Council Policy 4.3 Outgoing Sponsorship and Grants directs that any sponsorship application for more than \$15,000 or from a funding round be considered by Council.
Policy:	Council Policy 4.3 Outgoing Sponsorship and Grants directs that there be a consistent and transparent assessment process and criteria to guide recommendations to Council. An eligibility check has been conducted on all applications to ensure they are compliant with the Policy and the necessary assessment process has been followed.

Financial Implications

The financial implications of the recommendations are accommodated within the proposed budget for the 2023/24 financial year.

Account Number	1066-100-50-10091-7901	Operating
Account Description	Business Improvement Grants	
Total Budget	\$150,000	
Total Allocated to Date	\$0	
Budget – This report	\$150,000	
Remaining Budget	\$0	
Budget Impact	Accommodated within proposed 2023/24 budget	

Further Information

Nil.

Summary of Applications – Business Improvement Grants FY 2023/24

1. The table below provides a summary of FY 2023/24 applicants recommended for APPROVAL:

Ref	Applicant / Project	Entity Name	Industry	Project description	Assessment Score	Total Amount Requested	Total Amount Recommended
a	The Spaniard for The Spaniard Alfresco Dining	THE TRUSTEE FOR THE VERGONE FAMILY TRUST	Food and Beverage	Alfresco Dining as part of business relocation, including facade, outdoor furniture, signage and security measures at the unoccupied site at 158 James Street, Northbridge	85.83%	\$25,000.00	\$25,000
b	Alibi for Alibi cocktail lounge	THE ALIBI LOUNGE PTY LTD	Food and Beverage -	Facade improvements as part of a major refurbishment and revival of the unoccupied site at 149 James Street, Northbridge	85.00%	\$25,000.00	\$25,000
c	Sixpaces Pty Ltd for Arrival Hall Courtyard Redevelopment	SIXPACES PTY. LTD.	Retail	Redevelopment of the front courtyard to improve visible amenity and connection with building interior at 162 Aberdeen Street, Northbridge	81.67%	\$25,000.00	\$25,000
d	Phat Brew Club for Phat Brew Club Coffee Shop	PHAT BREW CLUB PTY LTD.	Food and Beverage	A new hole in the wall style coffee shop to service the activity centre that surrounds the Citywest Train station at 102 Railway Street, Perth	77.50%	\$25,000.00	\$25,000
e	Roe Parker Junior Pty Ltd for Outdoor Dining Area	ROE PARKER JUNIOR PTY LTD	Food and Beverage	A new outdoor dining area at the front of The Standard to compliment and leverage the Roe Street Enhancement at 28 Roe Street, Northbridge	76.67%	\$25,000.00	\$25,000
f	Mr Lee Tran for Activation of Bon Marche Arcade	THE TRUSTEE FOR LUCKY BUDDHA FAMILY TRUST	Food and Beverage	Expansion of Le Vietnam business footprint within the Bon Marche Arcade and creation of an area for customers to redeem special offers at 80 Barrack Street, Perth	76.67%	\$25,000.00	\$25,000

2. The table below provides a summary of FY 2023/24 applicants recommended for DECLINE:

Ref	Applicant / Project	Entity Name	Industry Type	Project description	Assessment Score	Total Amount Requested	Total Amount Recommended
g	Hoppy Times Pty Ltd for Fallow new venue fit-out	HOPPY TIMES PTY LTD	Food and Beverage	Major development and fit-out of a two-storey heritage building for a new hospitality business, Fallow at 314 William Street, Perth	75.83%	\$25,000.00	\$0
h	The Forrest Place Syndicate for Colour KINETICS with Interact	IAN SCHWARTZ FAMILY HOLDINGS TRUST & THE DAVID SCHWARTZ FAMILY HOLDINGS TRUST & THE SPORTS CAFE AUSTRALIA PTY LTD & THE TRUSTEE FOR C & A SOMAS INVESTMENT TRUST	Commercial Property	Installation of major artistic/feature lighting with technology able to program designs, join multiple assets together and interact with visitors at 242 Murray Street, Perth	75.00%	\$25,000.00	\$0
i	Centrestage Promotions Pty Ltd G Mondia L Mondia N Mondia for Lion Walk Fixed Umbrellas and Lighting Enhancement	CENTRESTAGE PROMOTIONS PTY LTD & G MONDIA & L MONDIA & N MONDIA	Food and Beverage	Installation of five branded, architectural umbrellas between Aberdeen Street and Newcastle Street, and installation of energy efficiency lights along the length of the walk at 70 Aberdeen St, Northbridge	71.67%	\$25,000.00	\$0
j	Redrum Hospitality Pty Ltd for Ezra Pound Revitalisation Plan	REDRUM HOSPITALITY PTY LTD	Food and Beverage	Upgrades to run-down interior furniture, outdoor tables, and toilets to modernise the venue's facilities at Shops 14 - 17, 189 William Street, Northbridge	71.67%	\$20,000.00	\$0

k	Espresso & Prosecco for Outdoor Dining Laneway Alfresco	ESPRESSO & PROSECCO PTY LTD	Food and Beverage	Development of a 'beer garden' style alfresco at the rear of the building including landscaping, installation of planters, and furniture at 655 Hay Street, Perth	70.00%	\$25,000.00	\$0
l	Joey Zaza's for Joey Zaza's Business Improvement Project	THE TRUSTEE FOR JMZM FAMILY TRUST	Food and Beverage	Extending the current space within the building and development of an outdoor alfresco area at 45 St Georges Terrace, Perth	66.67%	\$25,000.00	\$0
m	MIZAN DEVELOPMENT PTY LTD for Cuccini Gelato	MIZAN DEVELOPMENT PTY LTD	Food and Beverage	Creation of an operable window to facilitate food delivery pickup, signage lighting and purchase of outdoor furniture at 276 William Street, Perth	65.00%	\$15,000.00	\$0
n	MAYFLOWER PTY LTD trading as Anthologie for Anthologie Entrance	MAYFLOWER PTY LTD	Innovation	Creating a public entrance and street access for clients at a restored warehouse building to support the delivery of events and business programs at 8 Brown Street, East Perth	64.17%	\$25,000.00	\$0
o	Roads and Highways Pty Ltd for Philips Colour KINETICS with Interact - Hugo Boss	ROADS AND HIGHWAYS PTY LTD	Commercial Property	Installation of major artistic/feature lighting with technology able to program designs, join multiple assets together and interact with visitors at 321 Murray Street, Perth	64.17%	\$25,000.00	\$0
p	Ride Like The Wind Pty Ltd for PHILIPS Colour KINETICS lighting - Jimm Kidds 352 Murray	RIDE LIKE THE WIND PTY LTD	Commercial Property	Installation of major artistic/feature lighting with technology able to program designs, join multiple assets together and interact with visitors at 352 Murray Street, Perth	63.33%	\$25,000.00	\$0
q	Klassic group (Trading as Butterfly73) for 73 Francis Street, facelift and new awning	KLASSIC GROUP PTY LTD	Food and Beverage	Construction of a new awning the full length of the building to protect customers during wet weather conditions, and general repair and façade improvements at 73 Francis St, Northbridge	61.67%	\$25,000.00	\$0

r	ALLTOP HOLDINGS PTY LTD & HOLYWOOD PTY LTD for PHILIPS Colour KINETICS with Interact	ALLTOP HOLDINGS PTY LTD & HOLYWOOD PTY LTD	Commercial Property	Installation of major artistic/feature lighting with technology able to program designs, join multiple assets together and interact with visitors at 360 Murray Street, Perth	61.67%	\$25,000.00	\$0
s	307 MURRAY STREET SYNDICATE for Philips Colour KINETICS with Interact - 307 Murray (B1)	CENTURIA WA (307 MURRAY STREET) PTY LTD	Commercial Property	Installation of major artistic/feature lighting with technology able to program designs, join multiple assets together and interact with visitors at 307 Murray Street, Perth	59.17%	\$25,000.00	\$0
t	Galaxy Lounge for Galaxy Lounge Facade Upgrade and Building Face Lift	JB CORPORATE (WA) PTY LTD	Food and Beverage	Facade upgrades to refresh tired building including painting and lining the building with LED lights and laser cut screen and installation of a large light-up sign with the business logo at 65 Francis Street, Northbridge	57.50%	\$25,000.00	\$0
u	ALLTOP HOLDINGS PTY LTD & HOLYWOOD PTY LTD for PHILIPS Colour KINETICS with Interact - 16 QUEEN	ALLTOP HOLDINGS PTY LTD ¼ SHARE & HOLYWOOD PTY LTD 1/4 SHARE & EVANGELOS LITIS NOMINEES PTY LTD 2/4	Commercial Property	Installation of major artistic/feature lighting with technology able to program designs, join multiple assets together and interact with visitors at 16 Queen Street, Perth	56.67%	\$25,000.00	\$0
v	Across the Sea Pty Ltd for PHILIPS Colour KINETICS - 7 Queen St (UVPURE)	ACROSS THE SEA PTY LTD	Commercial Property	Installation of major artistic/feature lighting with technology able to program designs, join multiple assets together and interact with visitors at 7 Queen Street, Perth	56.67%	\$25,000.00	\$0
w	Gami Perth Pty Ltd for New Digital LED signage, Neon	GAMI PERTH PTY LTD	Food and Beverage	Digital signage upgrade, installation of lighting and CCTV upgrade at Shop3B Shafto Lane, Perth	55.00%	\$16,741.00	\$0

	Lights, CCTV upgrade and more						
x	The Beauty Basement Pty Ltd for Fitout of Northbridge space	THE BEAUTY BASEMENT PTY LTD	Hair and beauty	Fit-out of training and working space for beauty industry professionals at 62/89 Aberdeen Street, Northbridge	51.67%	\$25,000.00	\$0
y	Business News for Revitalised street front of 41 St Georges	BUSINESS NEWS PTY LTD	Media	Digital signage to display news headlines and create point of relevance within the central business district at 41 St Georges Terrace, Perth	49.17%	\$25,000.00	\$0
z	Mr PHUC NGUYEN for Outdoor furniture	THIEN PHUC THANH INTERNATIONAL PTY LTD	Food and Beverage	Upgrading outdoor furniture at The Partisan at 60 Royal Street, East Perth	48.33%	\$18,000.00	\$0

13. Infrastructure and Operations Alliance Reports

Nil.

14. Commercial Services Alliance Reports

Nil.

15. Corporate Services Reports

15.1 Monthly Financial Statements - May 2023

Responsible Officer	Michael Kent – Chief Financial Officer
Voting Requirements	Absolute Majority
Attachments	Attachment 15.1A – Financial Activity Statement and Notes to the FAS P11 ↓ Attachment 15.1B – Net Current Position P11 ↓ Attachment 15.1C – Alliance Operating Variances P11 ↓ Attachment 15.1D – Capital Variances P11 ↓ Attachment 15.1E – Investment Register P11 ↓ Attachment 15.1F – Rates Debtors Monthly Report P11 ↓

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:

1. RECEIVES the following financial reports for the period ended 31 May 2023:
 - a) Financial Activity Statement (FAS) and Notes to the FAS - Attachment 15.1A.
 - b) Net Current Position - Attachment 15.1B.
 - c) Operating Variances by Alliance & Service Unit - Attachment 15.1C.
 - d) Capital Projects Variances - Attachment 15.1D.
 - e) Investment Report - Attachment 15.1E.
 - f) Rates Monthly Debtors Report - Attachment 15.1F.

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 Financials

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 15.1A) provides 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 FAS by Nature & Type - Attachment 15.1A 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 FAS is shown in Table 1 below.

Table 1:

Item Details	YTD Budget	YTD Actual	Variance	F/ U
Operating Revenue - Excluding Rates	\$ 95.072 M	\$ 99.699 M	\$ 4.627 M	F
Rates Revenue	\$ 100.933 M	\$ 100.882 M	\$ 0.005M	U
Operating Expenditure	\$ 178.918 M	\$ 183.259 M	\$ 4.341 M	U
Non-Operating Revenue	\$ 1.389 M	\$ 6.013 M	\$ 4.623 M	F
Capital - Infrastructure	\$ 30.960 M	\$ 30.549 M	\$ 0.411 M	F
Property, Plant & Equipment	\$ 10.683 M	\$ 8.901 M	\$ 1.782 M	F

15. Material operating revenue and expenditure variances from Attachment 15.1A are detailed (with explanatory comments) in the Notes to the FAS (also contained within Attachment 15.1A).
16. Comments on the material variances between budget and actual capital expenditures are presented in Attachment 15.1D - Capital Projects Schedule which lists all approved, budgeted capital projects for 2022/23.
17. Each line item listed in the FAS by Nature & Type Attachment 15.1A can be cross referenced (using the Note reference) back to the relevant note.
18. Attachment 15.1C 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 FAS (Attachment 15.1A) in more detail; the aggregation of operating revenues and operating expenses reflects a year-to-date Net Cash Deficit from Operations of (\$41.93M) compared to a year-to-date budgeted Deficit of (\$47.46M). This is a favourable variance of \$5.53M at the end of the month.
20. Investing activities reflect a result of (\$33.43M) compared to a year-to-date budget of (\$40.25M). This is a favourable variance of \$6.82M. This is largely related to a favourable timing difference on non-operating grants, initial recognition of contributed drainage assets and timing variances in relation to the capital program.

21. Construction of infrastructure to month end is at 98% of year-to-date budget expectations at \$30.55M, against \$30.96M budget as noted at paragraph 14. Attachment 15.1D provides comments on specific variances for capital projects.
22. Acquisition of non-infrastructure to month end is \$8.90M and is 85% of the year-to-date budget. Readers are directed to Attachment 15.1D 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 FAS for the period to 31 May shows that a rate yield of \$100.9M has been levied compared to the revised budget after adjusting for interim rates for a newly-rated buildings. The rates levied figure will be reduced to reflect the impact of the anticipated final Heritage Concessions as they are processed.
25. The disclosed year to date FAS Closing Position of \$34.73M compares favourably to the year-to-date budgeted closing position of \$22.72M - a 52% variance reflecting the combined impact of the favourable variances noted in this report for revenues, expenses and financing activity. This is expected to reverse significantly as year-end invoices are incorporated in the financial accounts.
26. The Net Current Position Report (Attachment 15.1B) indicates a year-to-date adjusted Net Current Position value of \$37.30M versus the budget of \$26.06M. This is primarily attributable to better than anticipated revenue performance and slower than anticipated cash outflows.
27. Headline data from this month's Net Current Position report is shown in Table 2 below. Comparative figures are provided for 2022 as well as the 30 June 2023 budgeted year-end figures.

Table 2:

Item Details	June 2023 Annual Budget	May 2022 YTD Actual	May 2023 YTD Actual
Current Assets	\$ 185.984 M	\$ 196.810 M	\$ 215.763 M
Current Liabilities	(\$ 36.399 M)	(\$ 36.176 M)	(\$ 35.984 M)
Unadjusted Net Assets	\$ 149.584 M	\$ 160.634 M	\$ 179.779 M
Less Restricted Items	(\$ 140.852 M)	(\$ 129.200 M)	(\$ 142.475 M)
Adjusted Net Current Position	\$ 8.731 M	\$ 31.432 M	\$ 37.303 M

28. The comparative numbers from the Net Current Position report for May 2022 and May 2023 reflect the impact of a higher value of reserve funds and delayed cash outflows for creditors in 2023.
29. As noted above, there is currently a higher value of reserve funds (restricted assets) in 2023 than in 2022, and this difference will remain until drawn down to make the capital contributions for the WACA Aquatic Facility and Perth Concert Hall when required.
30. Attachment 15.1E - Investment Report for April 2023 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.
31. 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.

32. It also shows the impact of the recent uplift in investment rates and performance is now well ahead of the upward revision to the interest revenue budget at the October OCM. Future projections in the Long Term Financial Plan have also been revised upwards based on current investment performance.
33. Attachment 15.1F - Rates Debtors provides a monthly update and analysis of rates collections by differential property rating category and overall. The 2022/23 rates notices were issued on 28 July. At month end, (after the due date for the fourth and final instalment) collections represented 98% of the collectible amount.

Consultation

Nil.

Decision Implications

34. Council's acknowledgement of receiving the Financial Activity Statement and supporting documents will meet its statutory obligation in respect of oversighting 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 Local Government Act 1995 Regulation 34(1) of the Local Government (Financial Management) Regulations 1996 This section of the Act and the related regulation prescribe the requirement to prepare and present to Council (monthly), 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. • Net current assets at the end of the month. • An explanation of the composition of the net current assets at the end of the month to which the FAS relates. <p>Any other information which the local government deems relevant.</p>
Authority of Council/CEO:	The above legislation prescribes that this report be presented to Council on a monthly basis.
Policy:	CP 2.1 Management of Investments.

Financial Implications

35. 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

36. Employee related costs are disclosed at the end of May as being 1.0% (or \$717K) over year to date budget - compared to 5.7% (or \$1.0M) below at the end of September. This is because the earlier apparent favourable variance was due largely to the timing of registering the outside workers EBA agreement and the resultant lag in paying both the back pay and the increment, the timing of the additional 0.25% increase from 2.75% to 3.0% for the staff covered by the inside workers EBA and the final employee entitlement payouts to the childcare centre staff.
37. With all those factors incorporated into the management accounts, and the reclassification of costs relating to agency (temporary) staff as employee costs rather than materials and contacts, employee related costs across the organisation are now largely in line with budget expectations.



City of Perth Financial Activity Statement - Nature and Type

May - 2023

Attachment A

Detail	Note	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact
Revenue from Operating Activities							
Operating Grants	1	2,063,747	2,008,914	1,974,066	(34,848)	(1.7%)	✘
Contributions and Donations	2	1,382,343	1,348,814	1,397,123	48,309	3.6%	✔
Fees and Charges - Waste	3	10,015,264	9,935,942	9,840,777	(95,166)	(1.0%)	✘
Fees and Charges - Other	4	3,237,889	3,047,671	3,841,018	793,347	26.0%	✔
Rental and Hire Revenue	5	4,221,729	3,891,833	4,101,873	210,040	5.4%	✔
Parking Fees	6	66,748,050	61,226,858	62,385,576	1,158,718	1.9%	✔
Fines and Costs	7	6,819,363	6,326,621	6,773,235	446,614	7.1%	✔
Interest Earned	8	5,852,502	5,785,080	6,996,032	1,210,952	20.9%	✔
Profit on Disposal of Assets*	9	384,293	11,472	178,499	167,027	1456.0%	✔
Distribution from Investments*	10	325,000	325,000	691,480	366,480	112.8%	✔
Other Revenue	11	1,225,714	1,147,423	1,421,996	274,573	23.9%	✔
Recoverable works	39	16,947	16,947	98,125	81,178	479.0%	✔
Subtotal		102,292,840	95,072,575	99,699,799	4,627,225	4.9%	✔
Expenses							
Employee Costs	12	(78,863,667)	(72,078,217)	(72,795,701)	(717,484)	(1.0%)	✘
Advertising	13	(1,229,594)	(1,173,886)	(1,306,478)	(132,592)	(11.3%)	✘
Contractors and Consultants	14	(31,115,496)	(26,880,560)	(25,377,826)	1,502,734	5.6%	✔
Insurance	15	(1,395,434)	(1,279,916)	(1,299,144)	(19,228)	(1.5%)	✘
Waste Tipping Charges	16	(2,967,769)	(2,702,868)	(2,538,803)	164,065	6.1%	✔
Other Charges	17	(4,348,812)	(3,932,749)	(3,823,832)	108,917	2.8%	✔
Materials	18	(3,322,763)	(3,031,745)	(2,798,472)	233,272	7.7%	✔
IT Support and Maintenance	19	(5,150,574)	(4,582,352)	(4,138,865)	443,487	9.7%	✔
Plant and Fleet Costs	20	(688,093)	(627,791)	(771,484)	(143,693)	(22.9%)	✘
Utilities	21	(3,486,001)	(3,216,278)	(3,396,505)	(180,227)	(5.6%)	✘
Depreciation*	22	(37,493,726)	(34,538,374)	(35,498,900)	(960,526)	(2.8%)	✘
Interest Expenses	23	(118,376)	(108,867)	(109,131)	(264)	(0.2%)	✘
Loss on Asset Disposal*	24	(1,996,630)	(1,856,544)	(6,414,957)	(4,558,413)	(245.5%)	✘
Change in valuation of Disposal*	25	0	0	0	0	0.0%	!
Work in Progress not Capitalised*	26	0	0	(333,668)	(333,668)	0.0%	!
Parking Bay Levy	27	(16,594,425)	(15,115,736)	(14,642,644)	473,092	3.1%	✔
Other Expenses	28	(13,070,888)	(7,792,573)	(8,013,282)	(220,709)	(2.8%)	✘
Recoverable works	39	0	0	0	0	0.0%	!
Subtotal		(201,842,250)	(178,918,455)	(183,259,693)	(4,341,238)	(2.4%)	✘
Total - Operating Activities		(99,549,410)	(83,845,880)	(83,559,894)	285,987	0.3%	✔
Add Back Non Cash Items*		39,106,063	36,383,446	41,629,546	5,246,100	14.4%	✔
Net Surplus / (Deficit) from Operations		(60,443,346)	(47,462,434)	(41,930,348)	5,532,086	11.7%	✔
Investing Activities							
Non Operating Grants	29a	14,483,607	1,389,602	1,594,407	204,804	14.7%	✔
Initial recognition/Contributed Assets	29b	0	0	4,418,328	4,418,328	0.0%	!
Purchase of Property, Plant & Equipment	30	(17,547,707)	(10,683,679)	(8,901,545)	1,782,134	16.7%	✔
Construction of Infrastructure	30	(41,758,761)	(30,960,115)	(30,549,062)	411,053	1.3%	✔
Proceeds from Sale of Plant & Equipment	31	996,471	0	0	0	0.0%	!
Sub Total - Investing Activities		(43,826,390)	(40,254,192)	(33,437,873)	6,816,319	16.9%	✔
Financing Activities							
New Loan Proceeds	32	0	0	0	0	0.0%	!
Repayment of Borrowings	33	(705,434)	(705,434)	(705,434)	0	0.0%	!
Lease Principal Payments	34	0	0	0	0	0.0%	!
Transfers to Reserves	35	(40,647,731)	(37,403,594)	(37,679,734)	(276,140)	(0.7%)	✘
Transfers from Reserves	36	28,792,916	25,592,916	25,592,916	0	0.0%	!
Sub Total - Financing Activities		(12,560,249)	(12,516,112)	(12,792,252)	(276,140)	2.2%	✔
Budget Deficiency before Rates		(116,829,985)	(100,232,738)	(88,160,473)	12,072,266	12.0%	✔
Opening Position at 1 July	37	22,015,725	22,015,725	22,015,725	0	0.0%	!
Amount Raised from Rates	38	100,931,734	100,933,674	100,882,493	(51,181)	(0.1%)	✘
Closing Position Surplus (Deficit)		6,117,475	22,716,661	34,737,746	12,021,085	52.9%	✔
Legend							
Favourable impact on Budget Surplus	✔	Unfavourable impact on Budget Surplus		✘			



Notes to Financial Activity Statement - May 2023

Attachment A

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 4.9% favourable variances in Operating Revenues are provided below.

Note 1	Operating Grants	Variance \$	Variance %	Type
▼	Decrease Actual Surplus	(\$35K)	(1.7%)	U

Operating Grants are lower than budget due to the delay in funds from Lotterywest pending grant acquittal for Boorloo Heritage Festival.

Note 2	Contributions & Donations	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$48K	3.6%	F

Contributions & Donations are higher than budget due to an Ex-Gratia claim from Water Corporation and higher than anticipated contributions for Narrows interchange.

Note 3	Fees & Charges - Waste	Variance \$	Variance %	Type
▼	Decrease Actual Surplus	(\$95K)	(1.0%)	U

Fees & Charges for Waste are slightly lower than budget due to lower than expected uptake of additional collection services.

Note 4	Fees & Charges - Other	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$793K	26.0%	F

Other Fees & Charges are higher than budgeted due to the building permit application for a significant City Deal project (ECU).

Note 5	Rental & Hire Revenue	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$210K	5.4%	F

Favourable Rental & Hire Revenue due to higher affordable housing receipts and banner hire bookings.

Note 6	Parking Fees	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$1,159K	1.9%	F

Parking fees are above budget due to increased patronage at multiple car parks. This was a combination of events taking place and patrons returning to work which increased patronage.

Note 7	Fines & Costs	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$447K	7.1%	F

The fines and costs are higher than budget due to increased parking infringements from the patrolled areas.

Note 8	Interest Earned	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$1,211K	20.9%	F

Interest earned on investments is higher due to the recent series of interest rate rises by the Reserve Bank. The annual target has been comfortably exceeded. Projections for 2023/24 and in the Long Term Financial Plan have been revised upwards as appropriate.

Note 9	Profit on Disposal of Assets (Non-Cash)	Variance \$	Variance %	Type
Nil	No direct cash impact on Actual Surplus	\$167K	1456%	F

Minor plant and fleet disposals have taken place earlier than anticipated and some at profit where a loss was budgeted. This is an unanticipated positive outcome of covid supply chain issues and higher trade in values. The variance will reverse in the June management accounts.

Note 10	Distribution from Investments	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$366K	112.8%	F

The distribution from investments is an outcome from the required accounting treatment for the distributions from the City's Colonial First State Investment which is marked to the ASX share index. The performance of the market has been strong and has subsequently resulted in higher than budgeted distributions.

Note 11	Other Revenue	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$275K	23.9%	F

The variance is related to a continuing positive trend in higher than estimated income for the Container Deposit Scheme.

Notes to Accompany FAS - Operating Expenses

Comments on the 2.4% unfavourable variance in Operating Expenses are provided below.

Note	Category	Variance \$	Variance %	Type
▼	Employee Costs	(\$717K)	(1.0%)	U

The employee costs are broadly in line with the budget – although slightly inflated due to the use of temporary positions. This will continue to be monitored until year-end.

Note	Category	Variance \$	Variance %	Type
▼	Advertising	(\$133K)	(11.3%)	U

The advertising costs are over the budget to date due to the promotion of Boorloo Heritage Festival.

Note	Category	Variance \$	Variance %	Type
▲	Contractors & Consultants	\$1,503K	5.6%	F

The favourable variance in expenditure is mainly caused by the timing of invoices to be paid pending receipt of goods and services. Further details by service are listed below:

- City Planning – timing variance related to Local Planning Scheme 3 and UWA QEII Precinct Plan (\$445K);
- Economic Development – timing variance across Sector Development, Economic Research, Place Activation and Technology Action Plan (\$298K);
- Engineering and Design – savings due to no requirement for HVAC and infrastructure server maintenance to date (\$171K);
- Asset Maintenance – timing variance for Christmas decoration storage works, footpath, roads and street lighting maintenance (\$168k);
- Parking Services – mainly timing variance for the business case for obsolete ticket machines and consultancy as well as savings in contractors and security (\$145K);
- Waste and Cleaning – timing variance for expenses related to Waste Compositional Audit (\$125K);

Note	Category	Variance \$	Variance %	Type
▼	Insurance	(\$19K)	(1.5%)	U

Insurance expenses are broadly in line with the budget.

Note	Category	Variance \$	Variance %	Type
▲	Waste Tipping Charges	\$164K	6.1%	F

Waste Tipping fees are slightly favourable due to lower than anticipated waste volumes.

Note 17	Other Charges	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$109K	2.8%	F

Other charges are broadly in line with the budget.

Note 18	Materials	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$233K	7.7%	F

Materials are lower than budget due to reduced requests for new bins issues and store requirements in Parking Services.

Note 19	IT Support & Maintenance	Variance \$	Variance %	Type
⌚	Timing Difference	\$443K	9.7%	F

Timing of software maintenance for core systems used. Expected that this variance will reverse out by year end.

Note 20	Plant & Fleet Costs	Variance \$	Variance %	Type
▼	Decrease Actual Surplus	(\$144K)	(22.9%)	U

This variance is due to higher than anticipated fuel price rather than fuel usage.

Note 21	Utilities	Variance \$	Variance %	Type
▼	Decrease Actual Surplus	(\$180K)	(5.6%)	U

Awaiting account correction related to the electricity supply agreement price update.

Note 22	Depreciation (Non-Cash)	Variance \$	Variance %	Type
Nil	No cash impact on Actual Surplus	(\$961K)	(2.8%)	U

Depreciation is slightly higher within ICT and Infrastructure Assets.

Note 23	Interest Expenses	Variance \$	Variance %	Type
▼	Decrease Actual Surplus	(\$0.3K)	(0.2%)	U

Interest expenses are line with the budget.

Note 24	Loss on Asset Disposal (Non-Cash)	Variance \$	Variance %	Type
⌚	No cash impact on Actual Surplus	\$4,558K	245.5%	-

The loss on asset disposals occurs when road, landscaping, paths and kerbs components are scrapped and disposed of during the construction of new infrastructure and renewal projects. When these still have values recorded in the City's asset register, that value is recognised as a loss on disposal.

Most of the reported variance to budget is due to the financial value of trees no longer being recognised in line with accounting standards and an ownership correction of various assets in preparation for infrastructure revaluation. Trees still retain an amenity value but are not valued in the asset register.

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

Note 26	Work in Progress not Capitalised	Variance \$	Variance %	Type
Nil	No cash impact on Actual Surplus	(\$334K)	(100%)	-

Expensing of project costs from the previous year that cannot be capitalised – these costs must be expensed in the current year.

Note 27	Parking Levy	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$473K	3.1%	F

Parking levy is in line with the budget (adjusted for rebates claimed for unused bays).

Note 28	Other Expenses	Variance \$	Variance %	Type
⌚	Timing Difference	(\$221K)	(2.8%)	U

Other expenses are slightly over budget due to timing of sponsorship program payments.

Notes to Accompany FAS - Investing Activities


Investing Activities include grants for capital projects, sale of assets, acquisition and construction of assets. Comments on the 16.9% overall favourable variance are made below.

Note	Description	Variance \$	Variance %	Type
Note 29a	Non-Operating Grants			
	Timing Difference	\$205K	14.7%	F


The variance is related to timing of grants received for CBD Transport projects, Roe Street Enhancement, Bus Stop Replacement and Shared Path at Winthrop Avenue and Thomas Street.

Note	Description	Variance \$	Variance %	Type
Note 29b	Initial Recognition/Contributed Assets			
Nil	No cash impact on Actual Surplus	\$4,418K	100%	-

The initial recognition of roads, and drainage assets does not form part of the budget as this is a non-cash accounting treatment. Various assets were found within the City's asset register with no value which have now been brought to account at replacement cost.

Note	Description	Variance \$	Variance %	Type
Note 30	Purchase of Property Plant & Equipment			
	Timing Difference	\$1,782K	16.7%	F

Refer to the separate Capital Projects Schedule (May 23) for details of all capital projects and commentary on material variances identified therein.

Note	Description	Variance \$	Variance %	Type
Note 30	Construction of Infrastructure			
	Timing Difference	\$411K	1.3%	F

Refer to the separate Capital Projects Schedule (May 23) for details of all capital projects and commentary on material variances identified therein.

Note	Description	Variance \$	Variance %	Type
Note 31	Proceeds from Sale of Equipment			
Nil	No cash impact on Actual Surplus	-	-	-

These are recognised as part of the year end accounting adjustments.

Notes to Accompany FAS - Financing Activities

Financing activities include borrowing, debt repayment and management of cash reserve funds. Currently these activities reflect a 2.2% unfavourable variance. Comments on the individual variances are detailed below.

Note 32	New Loan Proceeds	Variance \$	Variance %	Type
Nil		-	-	-

No borrowings were required for the 2022/23 budget.

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

The final repayments on the City's loan portfolio occurred in July.

Note 34	Lease Principal Repayments	Variance \$	Variance %	Type
Nil	No cash impact on Actual Surplus	-	-	-

Note 35	Transfer to Reserves	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$276K	0.7%	F

Minor difference in Transfers to Reserves related to interest earnings.

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

Transfers from Reserves is in line with the budget.

Note 37	Opening Budget Position	Variance \$	Variance %	Type
Nil	Increase to Actual Surplus	-	-	-

To allow local governments to adopt their budgets before previous year accounting accruals are completed, they can conservatively estimate what the final year-end balance (which becomes the opening position for the next year) is. The City's estimated opening position was \$18.8M for the purposes of adopting the budget and has been adjusted to \$22M at the Statutory budget review.

Note 38	Amount raised from Rates	Variance \$	Variance %	Type
▼	Decrease Actual Surplus	(\$51K)	(0.1%)	U

Rates are in line with the budget.

Note 39	Recoverable works	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$81K	479.0%	F

The variance is a combination of the timing of works incurred and recovered. The variance mainly relates to expenses recovered for Roe Street Enhancement works and recoverable works associated with Events. Some insurance reimbursements take place in the following financial year of the expenses being incurred.



City of Perth - Net Current Position

31 May - 2023










Attachment B

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact
Current Assets						
Cash & Cash Equivalents - Unrestricted	13,314,919	4,127,368	7,195,838	3,068,470	74.3%	✓
Cash & Cash Equivalents - Restricted	4,708,700	1,000,000	1,530,085	530,085	53.0%	✓
Investments - Municipal Fund	20,985,112	42,000,000	46,567,251	4,567,251	10.9%	✓
Investments - Reserves	136,143,500	138,687,035	141,214,273	2,527,238	1.8%	✓
Receivables - Rates	1,923,145	2,350,000	2,499,971	149,971	6.4%	✓
Receivables - Trade & Other Receivables	6,682,443	9,000,000	10,196,222	1,196,222	13.3%	✓
Inventories	837,190	2,000,000	2,023,878	23,878	1.2%	✓
Deposits & Prepayments	1,388,979	3,500,000	3,196,486	(303,514)	(8.7%)	✗
Prepaid Parking Levy	0	1,339,318	1,339,318	(0)	(0.0%)	✗
Subtotal	185,983,988	204,003,721	215,763,320	11,759,599	5.8%	✓
Current Liabilities						
Trade & Other Payables	(25,432,826)	(24,000,000)	(21,361,529)	2,638,471	11.0%	✓
Payables ESL	0	(2,750,000)	(2,710,933)	39,067	1.4%	✓
Borrowings	0	0	0	0	0.0%	!
Lease Liabilities	0	0	(269,059)	(269,059)	0.0%	!
Employee Entitlements	(10,966,987)	(11,500,000)	(11,642,955)	(142,955)	(1.2%)	✗
Subtotal	(36,399,813)	(38,250,000)	(35,984,476)	2,265,524	5.9%	✓
Unadjusted Net Assets	149,584,175	165,753,721	179,778,845	14,025,124	(8.5%)	✗
Less:						
Restricted Cash - Reserves	(140,852,200)	(139,687,035)	(142,744,358)	(3,057,323)	2.2%	✓
Add:						
Current Portion of Borrowings	0	0	0	0	0.0%	!
Lease Liabilities	0	0	269,059	269,059	0.0%	!
Subtotal	(140,852,200)	(139,687,035)	(142,475,299)	(2,788,264)	(2.0%)	✗
Adjusted Net Current Assets	8,731,975	26,066,686	37,303,546	11,236,860	43.1%	✓
Net Cash Position						
Cash on Hand - Unrestricted	13,314,919	4,127,368	7,195,838	3,068,470	74.3%	✓
Money Market Instruments - Unrestricted	20,985,112	42,000,000	46,567,251	4,567,251	10.9%	✓
Unrestricted Cash	34,300,031	46,127,368	53,763,088	7,635,720	(16.6%)	!
Financing Activities						
Cash on Hand - Restricted	4,708,700	1,000,000	1,530,085	530,085	53.0%	✓
Money Market Instruments Restricted	136,143,500	138,687,035	141,214,273	2,527,238	1.8%	✓
Restricted Cash	140,852,200	139,687,035	142,744,358	3,057,323	2.2%	✓
Net Cash	175,152,231	185,814,403	196,507,446	10,693,043	5.8%	✓

 **CEO Alliance Variances by Alliance & Service**

31 May - 2023
















Attachment C

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							
Operating Revenue	305	0	1,364	1,364	0.0%		
Core Service Total Expenditure	8,718,458	7,893,384	7,349,580	543,803	6.9%		
Internal Allocations Total	3,059,054	2,787,524	2,634,591	152,933	5.5%		
Internal Recovery Total	1,926,055	1,771,467	1,795,104	23,637	1.3%		
Recoverable works Total	0	0	0	0	0.0%		
Operating Project Expenditure Total	2,485,000	1,164,983	1,190,884	(25,901)	(2.2%)		
Total Expenditure	12,336,458	10,074,424	9,379,951	694,473	6.9%		
Net Operating Surplus (Deficit)	(12,336,153)	(10,074,424)	(9,378,587)	695,836	6.9%		
Total Capital Project Expenditure	40,647	40,647	40,647	0	0.0%		



Figures in this view include all Internal Allocations and Internal Recoveries

Financial Summary - CEO Alliance Services

Leadership - CEO Alliance

Operating Revenue Total	0	0	0	0	0.0%		
Core Service Expenditure Total	717,441	674,395	671,534	2,861	0.4%		
Employee Costs	460,528	429,214	520,413	(91,199)	(21.2%)		Higher duties for General Manager in acting role and salary review outside EBA.
Materials and Contracts	166,371	157,873	106,213	51,660	32.7%		Consultancy timing variance for CEO performance review.
Utility Charges	10,000	8,566	4,421	4,145	48.4%		
Insurance Expenses	21,661	19,859	19,927	(68)	(0.3%)		
Other Expenditure	58,882	58,882	20,560	38,322	65.1%		Favourable variance as the World Cities Summit in Singapore could not be attended as Council of Capital City Lord Mayors (CCCLM) was held during the same period.
Internal Allocations Total	692,919	628,229	546,598	81,631	13.0%		
Internal Recovery Total	0	0	0	0	0.0%		
Operating Project Expenditure Total	1,310,000	22,730	9,910	12,820	56.4%		
WACA Aquatic Centre Contribution	1,250,000	0	0	0	0.0%		Contribution payments to commence next financial year.
City Investment Attraction Collateral	60,000	22,730	9,910	12,820	56.4%		Promotional video has been produced and project is complete with favourable variance.
Total Expenditure	2,720,360	1,325,354	1,228,042	97,312	7.3%		
Net Operating Surplus (Deficit)	(2,720,360)	(1,325,354)	(1,228,042)	97,312	7.3%		
Total Capital Project Expenditure	0	0	0	0	0.0%		Please refer to the capital project schedule for details

Audit and Risk

Operating Revenue Total	0	0	0	0	0.0%		
Core Service Expenditure Total	703,597	601,255	617,177	(15,922)	(2.6%)		

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Employee Costs	371,673	340,116	432,192	(92,076)	(27.1%)	✗	Unbudgeted relocation costs, transfer of long service leave liability from another Council and additional unbudgeted position.
Materials and Contracts	322,022	252,152	177,244	74,908	29.7%	✓	Various audits in progress with findings to be presented at Audit and Risk Committee in August.
Insurance Expenses	9,901	8,987	7,742	1,245	13.9%	✓	
Internal Allocations Total	33,008	29,903	29,573	330	1.1%	✓	
Internal Recovery Total	684,456	626,604	602,272	(24,332)	(3.9%)	✗	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	52,149	4,554	44,478	(39,925)	(876.8%)	✗	
Net Operating Surplus (Deficit)	(52,149)	(4,554)	(44,478)	(39,925)	(876.8%)	✗	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
Corporate Communications							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	1,990,548	1,815,737	1,590,531	225,206	12.4%	✓	
Employee Costs	1,586,318	1,451,077	1,283,988	167,088	11.5%	✓	Favourable variance as Alliance Manager costs is split to Marketing services and employee vacancies due to maternity leave
Materials and Contracts	394,510	355,748	297,668	58,080	16.3%	✓	Timing variance related to digital content production and media monitoring
Insurance Expenses	9,721	8,912	8,943	(30)	(0.3%)	✗	
Other Expenditure	0	0	(68)	68	0.0%	!	
Internal Allocations Total	660,818	601,589	578,288	23,301	3.9%	✓	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	2,651,366	2,417,325	2,168,819	248,507	10.3%	✓	
Net Operating Surplus (Deficit)	(2,651,366)	(2,417,325)	(2,168,819)	248,507	10.3%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
Council Governance and Policy							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	878,130	788,363	745,183	43,180	5.5%	✓	
Employee Costs	724,952	645,084	576,284	68,800	10.7%	✓	Employee vacancies.
Materials and Contracts	131,414	123,210	147,185	(23,975)	(19.5%)	✗	Accounting variance. Over-accrual of subscription fees. Corrected in June.
Utility Charges	776	730	279	451	61.8%	✓	
Insurance Expenses	16,988	15,575	15,628	(53)	(0.3%)	✗	
Other Expenditure	4,000	3,765	5,808	(2,043)	(54.3%)	✗	
Internal Allocations Total	607,469	555,476	531,870	23,606	4.2%	✓	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	0	0	1,829	(1,829)	0.0%	!	
Neighbourhood & Strategic Community Plan	0	0	1,829	(1,829)	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	1,485,599	1,343,839	1,278,883	64,956	4.8%	✓	
Net Operating Surplus (Deficit)	(1,485,599)	(1,343,839)	(1,278,883)	64,956	4.8%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
Legal Services							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	1,197,925	1,108,027	978,143	129,884	11.7%	✓	
Employee Costs	568,692	522,030	385,882	136,148	26.1%	✓	Employee vacancies.
Materials and Contracts	625,900	582,940	589,076	(6,136)	(1.1%)	✗	
Insurance Expenses	3,333	3,056	3,066	(10)	(0.3%)	✗	
Other Expenditure	0	0	118	(118)	0.0%	!	
Internal Allocations Total	27,390	24,834	25,549	(716)	(2.9%)	✗	
Internal Recovery Total	1,009,752	937,592	947,575	9,983	1.1%	✓	
Operating Project Expenditure Total	30,000	0	35,300	(35,300)	0.0%	!	
WACA Aquatic Centre Contribution	0	0	28,200	(28,200)	0.0%	!	Legal advice on the draft funding agreement.
Parking Local Law	15,000	0	7,100	(7,100)	0.0%	!	
Health Local Law	15,000	0	0	0	0.0%	!	
Total Expenditure	245,563	195,269	91,417	103,852	53.2%	✓	
Net Operating Surplus (Deficit)	(245,563)	(195,269)	(91,417)	103,852	53.2%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
Leadership - Strategy and Governance							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	729,002	627,134	716,870	(89,736)	(14.3%)	✗	
Employee Costs	628,214	556,411	572,756	(16,345)	(2.9%)	✗	Executive Assistant agency staff costs and some positions filled in at higher levels than budgeted.
Materials and Contracts	100,000	70,000	143,357	(73,357)	(104.8%)	✗	Higher than anticipated external consultancy costs. Over-spend is offset by savings in Leadership – CEO Alliance.
Utility Charges	0	0	32	(32)	0.0%	!	
Insurance Expenses	788	722	725	(2)	(0.3%)	✗	
Internal Allocations Total	264,488	239,266	214,355	24,911	10.4%	✓	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	993,489	866,400	931,225	(64,825)	(7.5%)	✗	
Net Operating Surplus (Deficit)	(993,489)	(866,400)	(931,225)	(64,825)	(7.5%)	✗	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
Marketing							

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
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	738,252	655,864	632,051	23,813	3.6%	✓	
Employee Costs	455,022	416,039	419,042	(3,003)	(0.7%)	✗	
Materials and Contracts	270,500	228,154	201,576	26,578	11.6%	✓	Timing variance related to rollout of dining campaign.
Insurance Expenses	12,230	11,213	11,251	(38)	(0.3%)	✗	
Other Expenditure	500	458	182	277	60.3%	✓	
Internal Allocations Total	215,670	196,127	201,678	(5,551)	(2.8%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	947,000	947,000	954,935	(7,935)	(0.8%)	✗	
City of Perth Parking Campaigns	0	0	(0)	0	0.0%	!	
Winter Festival	0	0	8,678	(8,678)	0.0%	!	Delayed invoicing by suppliers for the 21/22 transactions for the Winter festival.
City of Light Brand Roll Out	947,000	947,000	946,257	743	0.1%	✓	
Total Expenditure	1,900,922	1,798,991	1,788,664	10,327	0.6%	✓	
Net Operating Surplus (Deficit)	(1,900,922)	(1,798,991)	(1,788,664)	10,327	0.6%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
Council Affairs							
Operating Revenue Total	305	0	1,364	1,364	0.0%	!	
Other Revenue	0	0	1,364	1,364	0.0%	!	Council of Capital City Lord Mayors contribution received.
Profit On Asset Disp	305	0	0	0	0.0%	!	
Core Service Expenditure Total	1,763,563	1,622,610	1,398,092	224,518	13.8%	✓	
Employee Costs	904,156	826,422	653,142	173,280	21.0%	✓	Employee vacancies.
Materials and Contracts	255,216	235,165	254,668	(19,504)	(8.3%)	✗	Unfavourable variance due to increased catering costs through May. Key events delivered in May include citizenship ceremony and National Volunteer week event.
Depreciation	3,036	2,783	2,781	2	0.1%	✓	
Insurance Expenses	4,129	3,869	3,878	(10)	(0.3%)	✗	
Other Expenditure	597,026	554,372	483,623	70,749	12.8%	✓	Favourable variance as the World Cities Summit in Singapore could not be attended as Council of Capital City Lord Mayors was held during the same period.
Internal Allocations Total	557,293	512,100	506,680	5,420	1.1%	✓	
Internal Recovery Total	231,847	207,271	245,257	37,986	18.3%	✓	
Operating Project Expenditure Total	198,000	195,253	188,909	6,344	3.2%	✓	
Lord Mayor's office refurbishment	18,000	18,000	17,647	353	2.0%	✓	Project in progress with final artwork to be installed.
Freedom of Entry 10th Lighthouse Regiment	30,000	27,253	21,261	5,992	22.0%	✓	Event completed and final costs to be accounted for in June.
Donation for RSL 2023 ANZAC Day Commemorations	150,000	150,000	150,000	(0)	(0.0%)	✗	
Total Expenditure	2,287,009	2,122,692	1,848,424	274,268	12.9%	✓	
Net Operating Surplus (Deficit)	(2,286,704)	(2,122,692)	(1,847,060)	275,632	13.0%	✓	
Total Capital Project Expenditure	40,647	40,647	40,647	0	0.0%	!	Please refer to the capital project schedule for details

Figures in this view include all Internal Allocations and Internal Recoveries

 **Corporate Services Alliance Variances by Alliance & Service**

31 May - 2023

Attachment C

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							
Operating Revenue	108,248,316	107,921,998	110,618,787	2,696,789	2.5%	✓	
Rates	100,931,734	100,933,674	100,882,493	51,181	0.1%	✗	
Operating Grants, Subsidies and Contributions	286,360	286,360	286,359	1	0.0%	✗	
Fees and Charges	368,000	366,884	365,230	1,654	0.5%	✗	
Interest Earnings	5,852,502	5,785,080	6,996,032	(1,210,952)	(20.9%)	✓	
Other Revenue	553,000	550,000	2,088,672	(1,538,672)	(279.8%)	✓	
Profit On Asset Disp	256,720	0	0	0	0.0%	!	
Core Service Total Expenditure	24,028,907	21,768,441	22,613,470	(845,029)	(3.9%)	✗	
Internal Allocations Total	4,301,502	3,922,267	4,168,214	(245,947)	(6.3%)	✗	
Internal Recovery Total	27,859,172	25,382,630	25,345,284	(37,346)	(0.1%)	✗	
Recoverable works Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	331,000	211,195	142,646	68,549	32.5%	✓	
Total Expenditure	802,237	519,274	1,579,047	(1,059,773)	(204.1%)	✗	
Net Operating Surplus (Deficit)	107,446,079	107,402,724	109,039,740	1,637,016	1.5%	✓	
Total Capital Project Expenditure	2,983,584	1,705,638	863,011	842,627	49.4%	✓	

Figures in this view include all Internal Allocations and Internal Recoveries

Financial Summary - Corporate Services Alliance Services

Corporate Planning and Reporting

Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	1,220,966	1,069,093	771,784	297,309	27.8%	✓	
Employee Costs	1,048,609	948,933	735,298	213,635	22.5%	✓	Employee vacancies.
Materials and Contracts	170,000	118,000	34,318	83,682	70.9%	✓	Timing variance – cost of Project Management Office Operating Model Review recognised in June
Insurance Expenses	2,357	2,161	2,168	(7)	(0.3%)	✗	
Internal Allocations Total	480,822	437,941	444,672	(6,732)	(1.5%)	✗	
Internal Recovery Total	1,680,842	1,514,622	1,216,457	(298,165)	(19.7%)	✗	
Operating Project Expenditure Total	36,000	36,000	8,500	27,500	76.4%	✓	
External Review of the Complaints Management Framework	36,000	36,000	8,500	27,500	76.4%	✓	Project on track to complete by end of financial year.
Total Expenditure	56,946	28,412	8,500	19,912	70.1%	✓	
Net Operating Surplus (Deficit)	(56,946)	(28,412)	(8,500)	19,912	70.1%	✓	
Total Capital Project Expenditure	80,000	0	0	0	0.0%	!	Please refer to the capital project schedule for details

Leadership - Corporate Services

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	748,467	656,543	533,271	123,272	18.8%	✓	
Employee Costs	657,323	573,693	453,839	119,854	20.9%	✓	2.6 FTE budget transferred to Leadership - Corporate Services at budget review.
Materials and Contracts	35,200	32,437	32,884	(447)	(1.4%)	✗	
Utility Charges	50,400	45,330	41,427	3,903	8.6%	✓	
Insurance Expenses	5,544	5,083	5,100	(17)	(0.3%)	✗	
Other Expenditure	0	0	20	(20)	0.0%	!	
Internal Allocations Total	26,128	23,617	23,180	437	1.8%	✓	
Internal Recovery Total	557,008	505,720	556,451	50,731	10.0%	✓	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	217,587	174,439	0	174,439	100.0%	✓	
Net Operating Surplus (Deficit)	(217,587)	(174,439)	0	174,439	100.0%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
Strategic Finance							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	1,420,184	1,357,094	1,207,394	149,700	11.0%	✓	
Employee Costs	1,390,015	1,329,019	1,182,280	146,739	11.0%	✓	One vacant position previously utilised by Procurement services.
Materials and Contracts	5,000	5,000	1,960	3,040	60.8%	✓	
Insurance Expenses	25,169	23,075	23,154	(79)	(0.3%)	✗	
Internal Allocations Total	475,183	432,899	445,893	(12,994)	(3.0%)	✗	
Internal Recovery Total	1,907,513	1,743,852	1,653,287	(90,566)	(5.2%)	✗	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	(12,146)	46,140	0	46,140	100.0%	✓	
Net Operating Surplus (Deficit)	12,146	(46,140)	(0)	46,140	100.0%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
ICT Services							
Operating Revenue Total	0	0	4,143	4,143	0.0%	!	
Other Revenue	0	0	4,143	4,143	0.0%	!	E-Waste computer recycling refund for disposed ICT assets.
Core Service Expenditure Total	13,148,196	11,827,833	11,597,429	230,404	1.9%	✓	
Employee Costs	5,006,235	4,543,410	4,579,061	(35,651)	(0.8%)	✗	
Materials and Contracts	4,961,880	4,343,336	3,869,950	473,386	10.9%	✓	Favourable variance for ICT consultancy. Network fibre breakfix and maintenance not carried out. Checkpoint maintenance requirements less than anticipated.
Utility Charges	130,000	116,588	104,939	11,648	10.0%	✓	
Depreciation	2,999,316	2,777,957	2,996,777	(218,820)	(7.9%)	✗	
Insurance Expenses	50,765	46,542	46,702	(159)	(0.3%)	✗	

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
Internal Allocations Total	695,075	630,329	684,103	(53,774)	(8.5%)	⊗	
Internal Recovery Total	13,813,171	12,611,248	12,267,464	(343,784)	(2.7%)	⊗	
Operating Project Expenditure Total	0	0	0	0	0.0%	⚠	
Total Expenditure	30,100	(153,085)	14,068	(167,153)	(109.2%)	⊗	
Net Operating Surplus (Deficit)	(30,100)	153,085	(9,925)	(163,010)	(106.5%)	⊗	
Total Capital Project Expenditure	2,875,584	1,677,638	835,241	842,397	50.2%	✓	Please refer to the capital project schedule for details
Transactional Finance							
Operating Revenue Total	108,238,596	107,919,248	110,612,508	2,693,261	2.5%	✓	
Rates	100,931,734	100,933,674	100,882,493	(51,181)	(0.1%)	⊗	
Operating Grants, Subsidies and Contributions	286,360	286,360	286,359	(1)	(0.0%)	⊗	
Fees and Charges	365,000	364,134	363,095	(1,039)	(0.3%)	⊗	
Interest Earnings	5,852,502	5,785,080	6,996,032	1,210,952	20.9%	✓	Higher interest revenue on investments as a result of rate rises by the RBA.
Other Revenue	553,000	550,000	2,084,529	1,534,529	279.0%	✓	Revaluation income relates to Colonial First State investment and to be offset against the loss of revaluation asset.
Profit On Asset Disp	250,000	0	0	0	0.0%	⚠	
Core Service Expenditure Total	2,283,585	2,172,192	3,462,458	(1,290,266)	(59.4%)	⊗	
Employee Costs	1,727,347	1,664,583	1,633,574	31,009	1.9%	✓	Employee vacancies.
Materials and Contracts	542,407	494,908	495,125	(217)	(0.0%)	⊗	
Utility Charges	246	246	272	(26)	(10.6%)	⊗	
Insurance Expenses	13,585	12,455	12,498	(43)	(0.3%)	⊗	
Interest Expense	0	0	18	(18)	0.0%	⚠	
Loss On Asset Disp	0	0	159,773	(159,773)	0.0%	⚠	Deaccessioning of sculptures beyond repair was incorrectly costed to Transactional Finance. To be corrected in June 2023.
Loss on Revaluation of Fixed Assets	0	0	1,161,198	(1,161,198)	0.0%	⚠	Loss on revaluation of fixed assets relates to the Colonial First State investment and is to be offset against revaluation income.
Internal Allocations Total	1,264,469	1,157,059	1,316,221	(159,162)	(13.8%)	⊗	
Internal Recovery Total	3,577,418	3,277,537	3,358,499	80,962	2.5%	✓	
Operating Project Expenditure Total	0	0	0	0	0.0%	⚠	
Total Expenditure	(29,364)	51,714	1,420,180	(1,368,467)	(2,646.2%)	⊗	
Net Operating Surplus (Deficit)	108,267,960	107,867,534	109,192,328	1,324,794	1.2%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	⚠	Please refer to the capital project schedule for details
People & Culture							
Operating Revenue Total	0	0	0	0	0.0%	⚠	
Core Service Expenditure Total	3,060,639	2,745,414	2,934,750	(189,336)	(6.9%)	⊗	
Employee Costs	2,702,528	2,426,747	2,604,253	(177,506)	(7.3%)	⊗	Unfavourable variance due to employee vacancy adjustment, agency staff to cover vacancies and external recruitment costs higher than anticipated.
Materials and Contracts	344,345	306,046	317,440	(11,395)	(3.7%)	⊗	Overspend in legal fees offset with underspend in consultancy. In addition to this there has been higher than anticipated job advertisement costs.
Insurance Expenses	13,766	12,621	12,664	(43)	(0.3%)	⊗	

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
Other Expenditure	0	0	392	(392)	0.0%	!	
Internal Allocations Total	572,619	523,764	548,383	(24,620)	(4.7%)	✗	
Internal Recovery Total	3,359,732	3,038,239	3,483,133	444,895	14.6%	✓	
Operating Project Expenditure Total	200,000	89,264	65,780	23,484	26.3%	✓	
People and Culture Transformation	200,000	89,264	65,780	23,484	26.3%	✓	Learning and Development Framework awaiting final approval. Associated documents including the training matrix are complete and ready for implementation following final approval of the Framework.
Total Expenditure	473,527	320,204	65,780	254,424	79.5%	✓	
Net Operating Surplus (Deficit)	(473,527)	(320,204)	(65,780)	254,424	79.5%	✓	
Total Capital Project Expenditure	0	0	27,770	(27,770)	0.0%	!	Please refer to the capital project schedule for details
Information and Records Management							
Operating Revenue Total	3,000	2,750	2,135	(615)	(22.4%)	✗	
Fees and Charges	3,000	2,750	2,135	(615)	(22.4%)	✗	
Core Service Expenditure Total	805,630	731,459	696,557	34,902	4.8%	✓	
Employee Costs	715,929	653,957	645,124	8,833	1.4%	✓	
Materials and Contracts	85,739	73,848	47,980	25,868	35.0%	✓	Timing variance across postage, archive storage and consultancy costs.
Insurance Expenses	3,712	3,403	3,415	(12)	(0.3%)	✗	
Other Expenditure	250	250	37	213	85.1%	✓	
Internal Allocations Total	392,960	357,757	338,055	19,702	5.5%	✓	
Internal Recovery Total	1,206,636	1,103,656	1,032,459	(71,197)	(6.5%)	✗	
Operating Project Expenditure Total	95,000	85,931	68,366	17,565	20.4%	✓	
Historical Records Disposal Program	95,000	85,931	68,366	17,565	20.4%	✓	Project on track. Costs for record disposal less than anticipated.
Total Expenditure	86,955	71,491	70,519	972	1.4%	✓	
Net Operating Surplus (Deficit)	(83,955)	(68,741)	(68,384)	358	0.5%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
Workplace, Health & Safety							
Operating Revenue Total	6,720	0	0	0	0.0%	!	
Profit On Asset Disp	6,720	0	0	0	0.0%	!	
Core Service Expenditure Total	318,602	289,416	436,008	(146,592)	(50.7%)	✗	
Employee Costs	311,898	283,255	429,293	(146,038)	(51.6%)	✗	Additional position added as part of the People and Culture transformation was unbudgeted.
Materials and Contracts	3,314	3,052	3,596	(544)	(17.8%)	✗	
Insurance Expenses	3,391	3,109	3,119	(11)	(0.3%)	✗	
Internal Allocations Total	54,011	49,027	51,170	(2,143)	(4.4%)	✗	
Internal Recovery Total	396,878	360,972	487,178	126,206	35.0%	✓	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	(24,264)	(22,530)	0	(22,530)	(100.0%)	✗	

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
Net Operating Surplus (Deficit)	30,984	22,530	0	(22,530)	(100.0%)	✘	
Total Capital Project Expenditure	28,000	28,000	0	28,000	100.0%	✔	Please refer to the capital project schedule for details
Procurement and Contract Management							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	1,022,637	919,398	973,820	(54,422)	(5.9%)	✘	
Employee Costs	953,178	872,561	922,892	(50,332)	(5.8%)	✘	Additional temporary Category Specialist position (funded utilising vacancy savings in Strategic Finance services).
Materials and Contracts	65,000	42,749	46,825	(4,076)	(9.5%)	✘	
Insurance Expenses	4,459	4,088	4,102	(14)	(0.3%)	✘	
Internal Allocations Total	340,234	309,875	316,537	(6,662)	(2.1%)	✘	
Internal Recovery Total	1,359,974	1,226,784	1,290,356	63,572	5.2%	✔	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	2,897	2,488	0	2,488	100.0%	✔	
Net Operating Surplus (Deficit)	(2,897)	(2,488)	0	2,488	100.0%	✔	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details

Figures in this view include all Internal Allocations and Internal Recoveries

 **Community Development Alliance Variances by Alliance & Service**

31 May - 2023

Attachment C

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							
Operating Revenue	5,037,256	4,848,743	4,896,130	47,388	1.0%	✓	
Core Service Total Expenditure	24,277,426	22,225,396	23,637,948	(1,412,552)	(6.4%)	✗	
Internal Allocations Total	10,523,897	9,583,049	9,824,394	(241,345)	(2.5%)	✗	
Internal Recovery Total	3,570,163	3,273,451	3,261,147	(12,304)	(0.4%)	✗	
Recoverable works Total	10,000	10,000	(28,394)	38,394	383.9%	✓	
Operating Project Expenditure Total	14,963,454	10,460,002	11,077,458	(617,456)	(5.9%)	✗	
Total Expenditure	46,204,614	39,004,997	41,250,260	(2,245,264)	(5.8%)	✗	
Net Operating Surplus (Deficit)	(41,167,358)	(34,156,254)	(36,354,130)	(2,197,876)	(6.4%)	✗	
Total Capital Project Expenditure	1,025,938	1,053,021	975,212	77,809	7.4%	✓	

Figures in this view include all Internal Allocations and Internal Recoveries

Financial Summary - Community Development Alliance Services

Leadership - Community Development

Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	562,682	514,943	656,559	(141,615)	(27.5%)	✗	
Employee Costs	487,693	446,926	584,574	(137,647)	(30.8%)	✗	Unfavourable variance due to vacancy adjustment, graduate staff commenced and salary review outside EBA.
Materials and Contracts	49,500	44,370	54,953	(10,584)	(23.9%)	✗	Unfavourable variance due to increased printing in stakeholder engagement and higher than anticipated subscription expenses to Institute of Public Administration Australia WA.
Utility Charges	14,990	13,398	8,975	4,423	33.0%	✓	
Insurance Expenses	2,999	2,749	2,759	(9)	(0.3%)	✗	
Other Expenditure	7,500	7,500	5,298	2,202	29.4%	✓	
Internal Allocations Total	405,276	367,171	337,911	29,260	8.0%	✓	
Internal Recovery Total	973,527	887,917	994,469	106,553	12.0%	✓	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	(5,569)	(5,802)	0	(5,802)	(100.0%)	✗	
Net Operating Surplus (Deficit)	5,569	5,802	0	(5,802)	(100.0%)	✗	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
Customer Experience							
Operating Revenue Total	120,000	110,931	119,933	9,002	8.1%	✓	
Operating Grants, Subsidies and Contributions	0	0	1,000	1,000	0.0%	!	Volunteer WA contribution for National Volunteer Week.
Fees and Charges	120,000	110,931	118,933	8,002	7.2%	✓	

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 Expenditure Total	2,357,219	2,155,653	1,925,757	229,896	10.7%	✓	
Employee Costs	2,191,266	2,007,840	1,788,870	218,970	10.9%	✓	Mainly related to employee vacancies.
Materials and Contracts	76,483	66,186	58,145	8,041	12.1%	✓	Favourable variance related to ad-hoc feature lighting contractor work and reduction in courier services required.
Utility Charges	10,458	9,670	9,486	185	1.9%	✓	
Depreciation	44,260	40,622	40,987	(365)	(0.9%)	✗	
Insurance Expenses	23,752	21,251	22,053	(801)	(3.8%)	✗	
Other Expenditure	11,000	10,083	6,217	3,867	38.3%	✓	Timing variance of iCity Kiosk expenditure for volunteers.
Internal Allocations Total	1,076,419	979,640	1,027,750	(48,110)	(4.9%)	✗	
Internal Recovery Total	2,460,843	2,250,475	2,049,852	(200,623)	(8.9%)	✗	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	972,795	884,818	903,655	(18,837)	(2.1%)	✗	
Net Operating Surplus (Deficit)	(852,795)	(773,887)	(783,722)	(9,835)	(1.3%)	✗	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
Community Capacity Building							
Operating Revenue Total	0	0	12,000	12,000	0.0%	!	
Other Revenue	0	0	12,000	12,000	0.0%	!	Gratuity payment to City of Perth in appreciation for the use of film.
Core Service Expenditure Total	995,674	894,177	552,712	341,464	38.2%	✓	
Employee Costs	920,136	836,215	526,403	309,811	37.0%	✓	Mainly related to employee vacancies.
Materials and Contracts	66,926	50,082	20,255	29,827	59.6%	✓	Favourable variance due to reduced advisory group meetings and City of Perth sponsorship of Kaleidoscope Initiative paid in a prior year being discontinued and refunded this financial year
Utility Charges	194	194	0	194	100.0%	✓	
Insurance Expenses	3,803	3,487	3,499	(12)	(0.3%)	✗	
Other Expenditure	4,615	4,199	2,555	1,644	39.1%	✓	Variance related to reduced use of cabcharge vouchers.
Internal Allocations Total	375,834	341,252	351,830	(10,578)	(3.1%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	212,500	149,135	89,302	59,833	40.1%	✓	
Aboriginal Engagement and Advisory Groups	60,000	44,791	10,108	34,683	77.4%	✓	Consultation with the City's Elders Advisory Group undertaken for updates to the Walking Trails. Work in progress to update design and include on the City's Trails App.
Diversity and Inclusion Advisory Group	20,000	16,156	908	15,248	94.4%	✓	The Lion Never Sleeps walking tour delivered 28-30 April as part of the City of Perth Boorloo Heritage Festival.
Access and Inclusion Program	12,500	12,188	2,287	9,901	81.2%	✓	Tactile audit completed.
Social needs analysis	120,000	76,000	76,000	0	0.0%	!	Favourable variance, outcomes report complete.
Total Expenditure	1,584,007	1,384,564	993,845	390,719	28.2%	✓	
Net Operating Surplus (Deficit)	(1,584,007)	(1,384,564)	(981,845)	402,719	29.1%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
Community Support Services							
Operating Revenue Total	1,002,039	953,556	858,639	(94,917)	(10.0%)	✗	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Fees and Charges	879,788	835,929	714,953	(120,976)	(14.5%)	✗	Unfavourable variance due to Child Care withdrawals and decreased enrolments prior to closure. Reduction in Community Centre food sales due to school holidays, public holidays and room hire cancellation due to works at concourse.
Other Revenue	122,252	117,626	143,686	26,059	22.2%	✓	Mainly related to locker hire at Rest Centre.
Core Service Expenditure Total	2,959,660	2,732,155	3,348,153	(615,998)	(22.5%)	✗	
Employee Costs	2,088,227	1,940,387	2,548,004	(607,616)	(31.3%)	✗	Mainly related to other employee costs associated with Child Care Centre closing.
Materials and Contracts	659,213	595,479	563,705	31,774	5.3%	✓	
Utility Charges	58,415	54,989	58,406	(3,417)	(6.2%)	✗	
Depreciation	122,900	112,763	151,223	(38,460)	(34.1%)	✗	Budget for Child Care Centre is in Property Management and Maintenance.
Insurance Expenses	19,791	18,173	18,234	(61)	(0.3%)	✗	
Other Expenditure	11,114	10,364	8,581	1,783	17.2%	✓	Favourable variance due to ad-hoc staff parking at Rest Centre.
Internal Allocations Total	1,320,353	1,212,025	1,218,570	(6,546)	(0.5%)	✗	
Internal Recovery Total	0	0	12,637	12,637	0.0%	!	
Operating Project Expenditure Total	1,081,500	959,571	959,240	331	0.0%	✓	
Safe Night Space - Women Only	1,081,500	959,571	959,240	331	0.0%	✓	
Total Expenditure	5,361,513	4,903,751	5,513,327	(609,576)	(12.4%)	✗	
Net Operating Surplus (Deficit)	(4,359,473)	(3,950,196)	(4,654,688)	(704,492)	(17.8%)	✗	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
Library and Life-long Learning							
Operating Revenue Total	74,792	87,370	120,074	32,704	37.4%	✓	
Fees and Charges	69,792	78,570	96,890	18,321	23.3%	✓	Mainly related to increased hire and room bookings.
Other Revenue	5,000	8,800	23,183	14,383	163.4%	✓	Favourable variance is due to recoup of employee costs of staff member working one day a week at the State Library (\$20K).
Core Service Expenditure Total	4,658,571	4,273,814	4,559,317	(285,503)	(6.7%)	✗	
Employee Costs	2,774,661	2,536,665	2,841,095	(304,430)	(12.0%)	✗	Variance is due to a combination of additional hours for customer facing staff to ensure service levels are maintained due to sick leave and city-wide vacancy adjustment.
Materials and Contracts	541,275	496,175	462,582	33,592	6.8%	✓	Mainly related to timing of software licence and purchases of library resources.
Utility Charges	157,627	146,628	157,903	(11,276)	(7.7%)	✗	Timing variance due to Alinta Energy issuing January invoice twice in error, waiting on credit note.
Depreciation	1,052,788	966,002	969,886	(3,884)	(0.4%)	✗	
Insurance Expenses	44,983	41,242	41,383	(141)	(0.3%)	✗	
Other Expenditure	87,236	87,103	86,468	635	0.7%	✓	
Internal Allocations Total	1,459,893	1,327,771	1,439,458	(111,687)	(8.4%)	✗	
Internal Recovery Total	0	0	3,549	3,549	0.0%	!	
Operating Project Expenditure Total	30,348	30,348	30,348	0	0.0%	!	
Services Review	21,700	21,700	21,700	0	0.0%	!	Project completed
Library Software and Hardware Upgrade	8,648	8,648	8,648	0	0.0%	!	Project completed
Total Expenditure	6,148,813	5,631,934	6,025,574	(393,641)	(7.0%)	✗	
Net Operating Surplus (Deficit)	(6,074,020)	(5,544,564)	(5,905,500)	(360,937)	(6.5%)	✗	
Total Capital Project Expenditure	18,000	0	10,117	(10,117)	0.0%	!	Please refer to the capital project schedule for details

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							
Culture and Arts Management							
Operating Revenue Total	165,000	165,000	114,471	(50,529)	(30.6%)	✗	
Operating Grants, Subsidies and Contributions	165,000	165,000	110,000	(55,000)	(33.3%)	✗	Additional grant from the Heritage Council of WA for the City of Perth Boorloo Heritage Festival. Lotterywest acquittal in progress.
Fees and Charges	0	0	52	52	0.0%	!	
Other Revenue	0	0	4,419	4,419	0.0%	!	
Core Service Expenditure Total	1,455,490	1,305,403	1,115,019	190,384	14.6%	✓	
Employee Costs	1,116,489	993,066	861,877	131,189	13.2%	✓	Mainly related to employee vacancies at beginning of financial year.
Materials and Contracts	324,625	298,942	242,836	56,106	18.8%	✓	Timing of ad-hoc maintenance requirements related to public artworks.
Insurance Expenses	10,876	9,971	10,005	(34)	(0.3%)	✗	
Other Expenditure	3,500	3,424	300	3,124	91.2%	✓	Favourable variance - staff travel to event was cancelled due to unrest in Alice Springs.
Internal Allocations Total	569,378	518,046	530,256	(12,210)	(2.4%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	285,055	150,966	212,705	(61,739)	(40.9%)	✗	
Collections Storage Project	40,000	20,844	22,067	(1,223)	(5.9%)	✗	
Council Buildings - Art Displays	30,000	7,145	13,663	(6,518)	(91.2%)	✗	Timing due to programming of Wonder of the World and showcase of the panda display at Library
Boorloo Heritage Festival	215,055	122,978	176,666	(53,688)	(43.7%)	✗	Event is complete and final supplier invoices are now being settled.
Historic Northbridge	0	0	310	(310)	0.0%	!	
Total Expenditure	2,309,924	1,974,415	1,857,980	116,436	5.9%	✓	
Net Operating Surplus (Deficit)	(2,144,924)	(1,809,415)	(1,743,509)	65,906	3.6%	✓	
Total Capital Project Expenditure	224,438	174,438	141,809	32,629	18.7%	✓	Please refer to the capital project schedule for details
Events Management							
Operating Revenue Total	1,830,000	1,830,000	1,875,864	45,864	2.5%	✓	
Operating Grants, Subsidies and Contributions	1,785,000	1,785,000	1,785,000	0	0.0%	!	
Fees and Charges	45,000	45,000	90,864	45,864	101.9%	✓	Higher than anticipated number of banner hire applications.
Core Service Expenditure Total	1,363,763	1,267,429	1,465,672	(198,243)	(15.6%)	✗	
Employee Costs	958,783	876,948	1,052,436	(175,489)	(20.0%)	✗	Unfavourable variance due to reclassification of a position, cost of agency staff and city-wide vacancy adjustment.
Materials and Contracts	285,318	272,960	298,145	(25,185)	(9.2%)	✗	
Utility Charges	1,848	1,727	577	1,150	66.6%	✓	
Insurance Expenses	33,121	31,101	30,470	631	2.0%	✓	
Other Expenditure	84,693	84,693	84,043	650	0.8%	✓	
Internal Allocations Total	662,815	603,255	614,451	(11,197)	(1.9%)	✗	
Internal Recovery Total	0	0	11,145	11,145	0.0%	!	
Operating Project Expenditure Total	5,064,500	4,518,453	4,874,450	(355,997)	(7.9%)	✗	
Christmas Concerts (incl. Nativity)	65,000	65,000	70,224	(5,224)	(8.0%)	✗	Event is complete.
Lunar New Year	50,000	50,000	46,647	3,353	6.7%	✓	Event is complete.
New Years Eve	190,000	190,000	148,021	41,979	22.1%	✓	Event is complete.
Australia Day Program	995,000	990,950	1,290,375	(299,425)	(30.2%)	✗	Event is complete. Overspend is offset against underspend on New Years Eve and City of Lights surplus funding.
Twilight Food Market	20,000	20,000	63,981	(43,981)	(219.9%)	✗	Event is complete, variance to budget is due to internal charges from Activity Approvals.
City of Lights	1,420,000	1,129,678	1,168,983	(39,304)	(3.5%)	✗	Event is complete.
Christmas Lights Trail	1,730,000	1,678,825	1,753,734	(74,909)	(4.5%)	✗	Event is complete and final supplier invoices are now being settled.

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Nyumbi	40,000	40,000	40,000	0	0.0%	!	Funds moved from Leveraging and Activation to cover Memorandum of Understanding between WA Museum, Tourism WA and the City.
Leveraging and Activation	364,500	164,000	111,164	52,836	32.2%	✓	Timing variance - Scorchers Activation and Djindoon Djenung Partnership. Lightscape to be paid in June.
Neighbourhood Activations	90,000	90,000	81,803	8,197	9.1%	✓	Event is complete.
James Street Activation	100,000	100,000	99,518	482	0.5%	✓	Event has concluded, with funding provided through CBD revitalisation grant from Department of Local Government, Sports and Cultural Industries.
Total Expenditure	7,091,079	6,389,137	6,943,428	(554,291)	(8.7%)	✗	
Net Operating Surplus (Deficit)	(5,261,079)	(4,559,137)	(5,067,564)	(508,427)	(11.2%)	✗	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
Sponsorships & Grants							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	645,598	585,653	723,226	(137,573)	(23.5%)	✗	
Employee Costs	593,735	543,016	679,397	(136,381)	(25.1%)	✗	Unfavourable variance due to reclassification of a position, cost of agency staff and city-wide vacancy adjustment.
Materials and Contracts	27,364	20,176	19,069	1,108	5.5%	✓	
Insurance Expenses	24,498	22,461	22,538	(77)	(0.3%)	✗	
Other Expenditure	0	0	2,223	(2,223)	0.0%	!	
Internal Allocations Total	342,859	312,050	326,111	(14,061)	(4.5%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	7,900,550	4,307,452	4,615,226	(307,774)	(7.1%)	✗	
Arts and Cultural Grants	1,177,944	668,000	900,000	(232,000)	(34.7%)	✗	Program is closed for submissions and was awarded in August.
Event Sponsorship	1,344,900	1,229,500	1,245,118	(15,618)	(1.3%)	✗	Program is closed for submissions and was fully awarded in July and November.
Business Improvement Grants	371,962	125,000	112,483	12,517	10.0%	✓	Program is closed for submissions and was awarded in July.
Economic Development Sponsorship	852,500	632,539	602,762	29,778	4.7%	✓	Payments relate to sponsorship awarded across both 2021/22 and 2022/23. Program is closed.
Small Business Grants	289,957	284,463	302,936	(18,472)	(6.5%)	✗	Safer Spaces Grants awarded in 2021/22, acquittals anticipated 2022/23.
Major Events & Festivals	3,075,000	800,000	745,000	55,000	6.9%	✓	Program for 22/23 will close in June.
Sustainable Community Grants	220,483	146,928	294,186	(147,258)	(100.2%)	✗	Payments relate to grants awarded in 2021/22. Program is open to applications until the available budget has been expended.
Venue support	50,000	13,000	19,516	(6,516)	(50.1%)	✗	Program is open to applications until the available budget has been expended.
Community Insurance Support Program	50,000	5,887	5,887	0	0.0%	!	Program for 22/23 will close in June.
Local Activation Grants	467,804	402,134	387,339	14,795	3.7%	✓	Payments relate to sponsorship awarded across both 2021/22 and 2022/23. Program is closed for submissions and is fully allocated.
Total Expenditure	8,889,007	5,205,155	5,664,563	(459,409)	(8.8%)	✗	
Net Operating Surplus (Deficit)	(8,889,007)	(5,205,155)	(5,664,563)	(459,409)	(8.8%)	✗	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
Community Safety							
Operating Revenue Total	81,000	74,029	94,853	20,824	28.1%	✓	
Fees and Charges	54,000	49,166	68,894	19,729	40.1%	✓	Favourable variance related to increase in enforcement activity.
Other Revenue	27,000	24,863	25,959	1,096	4.4%	✓	

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 Expenditure Total	5,413,480	4,963,898	5,571,048	(607,150)	(12.2%)	✘	
Employee Costs	4,070,443	3,722,897	4,464,435	(741,539)	(19.9%)	✘	Variance is combination of the city wide vacancy adjustment, agency staff costs and increased hours to ensure service levels are maintained.
Materials and Contracts	420,258	384,164	323,333	60,831	15.8%	✔	Mainly related to Briefcam software upgrade not proceeding and timing variance of replacement of stores and materials.
Utility Charges	105,893	97,126	64,901	32,225	33.2%	✔	Combination of actual utility charges lower than budget and timing of telephone bills.
Depreciation	783,354	728,969	677,073	51,896	7.1%	✔	
Insurance Expenses	33,032	30,284	28,518	1,766	5.8%	✔	
Other Expenditure	500	458	372	86	18.8%	✔	
Loss On Asset Disp	0	0	12,415	(12,415)	0.0%	!	
Internal Allocations Total	2,350,952	2,140,671	2,133,130	7,541	0.4%	✔	
Internal Recovery Total	0	0	9,839	9,839	0.0%	!	
Operating Project Expenditure Total	389,000	344,076	296,186	47,890	13.9%	✔	
Community Safety Patrols	389,000	344,076	296,186	47,890	13.9%	✔	Community Safety Patrols continue throughout the city.
Total Expenditure	8,153,432	7,448,645	7,990,524	(541,880)	(7.3%)	✘	
Net Operating Surplus (Deficit)	(8,072,432)	(7,374,616)	(7,895,672)	(521,056)	(7.1%)	✘	
Total Capital Project Expenditure	755,500	850,583	795,516	55,068	6.5%	✔	Please refer to the capital project schedule for details
Activity Approvals							
Operating Revenue Total	834,412	804,697	869,825	65,128	8.1%	✔	
Fees and Charges	834,412	804,697	869,686	64,989	8.1%	✔	
Other Revenue	0	0	138	138	0.0%	!	
Core Service Expenditure Total	1,248,634	1,142,511	1,233,828	(91,317)	(8.0%)	✘	
Employee Costs	1,213,786	1,110,034	1,211,092	(101,057)	(9.1%)	✘	
Materials and Contracts	7,042	6,455	5,106	1,350	20.9%	✔	
Utility Charges	11,958	11,491	3,050	8,441	73.5%	✔	
Insurance Expenses	15,849	14,531	14,581	(50)	(0.3%)	✘	
Internal Allocations Total	766,723	699,091	695,506	3,585	0.5%	✔	
Internal Recovery Total	110,109	110,095	145,657	35,561	32.3%	✔	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	1,905,248	1,731,507	1,783,677	(52,170)	(3.0%)	✘	
Net Operating Surplus (Deficit)	(1,070,837)	(926,810)	(913,853)	12,957	1.4%	✔	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
Public Health Management							
Operating Revenue Total	712,014	613,270	576,308	(36,962)	(6.0%)	✘	
Fees and Charges	692,566	610,982	573,655	(37,327)	(6.1%)	✘	
Other Revenue	2,500	2,288	2,653	365	16.0%	✔	
Profit On Asset Disp	16,948	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 Expenditure Total	1,853,586	1,693,797	1,732,718	(38,921)	(2.3%)	⊗	
Employee Costs	1,477,744	1,351,487	1,441,777	(90,290)	(6.7%)	⊗	
Materials and Contracts	354,071	322,387	272,375	50,012	15.5%	⊙	Timing variance - pest control program commenced.
Utility Charges	1,746	1,564	164	1,400	89.5%	⊙	Telecommunication charges lower than expected and hire costs for Crosscom had been charged in error, journal to adjust to be completed in June.
Depreciation	8,256	7,568	7,575	(7)	(0.1%)	⊗	
Insurance Expenses	11,769	10,790	10,827	(37)	(0.3%)	⊗	
Internal Allocations Total	809,081	737,324	732,413	4,911	0.7%	⊙	
Internal Recovery Total	2,900	2,624	6,025	3,400	129.6%	⊙	
Operating Project Expenditure Total	0	0	0	0	0.0%	⊙	
Total Expenditure	2,659,767	2,428,496	2,459,106	(30,610)	(1.3%)	⊗	
Net Operating Surplus (Deficit)	(1,947,753)	(1,815,226)	(1,882,798)	(67,572)	(3.7%)	⊗	
Total Capital Project Expenditure	28,000	28,000	27,770	230	0.8%	⊙	Please refer to the capital project schedule for details
Community Facilities							
Operating Revenue Total	217,999	209,891	254,164	44,273	21.1%	⊙	
Fees and Charges	216,651	208,703	253,091	44,388	21.3%	⊙	Favourable variance due to increased events bookings including events for 'World Transplant Games' and 'Candlelight Concerts - Jan to Dec 2023'
Other Revenue	1,348	1,188	1,073	(115)	(9.7%)	⊗	
Core Service Expenditure Total	763,070	695,964	753,941	(57,978)	(8.3%)	⊗	
Employee Costs	435,833	395,447	441,473	(46,026)	(11.6%)	⊗	Variance is due to a combination of city-wide vacancy adjustment and additional hours for customer facing staff to ensure service levels are maintained for events.
Materials and Contracts	63,411	57,597	52,528	5,068	8.8%	⊙	
Utility Charges	43,081	39,979	40,072	(93)	(0.2%)	⊗	
Depreciation	202,274	185,634	202,563	(16,929)	(9.1%)	⊗	
Insurance Expenses	13,940	12,781	12,824	(44)	(0.3%)	⊗	
Other Expenditure	4,531	4,527	4,481	46	1.0%	⊙	
Internal Allocations Total	384,312	344,754	417,007	(72,253)	(21.0%)	⊗	
Internal Recovery Total	22,784	22,339	27,974	5,634	25.2%	⊙	
Operating Project Expenditure Total	0	0	0	0	0.0%	⊙	
Total Expenditure	1,124,598	1,018,378	1,142,975	(124,597)	(12.2%)	⊗	
Net Operating Surplus (Deficit)	(906,600)	(808,487)	(888,810)	(80,323)	(9.9%)	⊗	
Total Capital Project Expenditure	0	0	0	0	0.0%	⊙	Please refer to the capital project schedule for details

 **Planning and Economic Development Alliance Variances by Alliance & Service**

31 May - 2023

Attachment C

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							
Operating Revenue	1,002,602	958,276	1,802,983	844,707	88.1%	✓	
Core Service Total Expenditure	10,429,545	9,506,701	8,472,849	1,033,853	10.9%	✓	
Internal Allocations Total	5,155,881	4,698,273	4,749,677	(51,404)	(1.1%)	✗	
Internal Recovery Total	826,875	754,154	794,263	40,109	5.3%	✓	
Recoverable works Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	1,415,500	1,148,761	602,405	546,356	47.6%	✓	
Total Expenditure	16,174,051	14,599,580	13,030,667	1,568,913	10.7%	✓	
Net Operating Surplus (Deficit)	(15,171,449)	(13,641,304)	(11,227,684)	2,413,620	17.7%	✓	
Total Capital Project Expenditure	1,084,670	722,849	503,357	219,492	30.4%	✓	

Figures in this view include all Internal Allocations and Internal Recoveries

Financial Summary - Planning and Economic Development Alliance Services

Leadership - Planning and Economic Development

Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	487,431	447,398	503,140	(55,742)	(12.5%)	✗	
Employee Costs	439,182	403,300	463,227	(59,927)	(14.9%)	✗	Additional staff requirements.
Materials and Contracts	32,500	29,792	30,243	(451)	(1.5%)	✗	
Utility Charges	12,021	10,889	7,327	3,562	32.7%	✓	Lower than expected telephone usage.
Insurance Expenses	2,528	2,317	2,325	(8)	(0.3%)	✗	
Other Expenditure	1,200	1,100	18	1,082	98.3%	✓	
Internal Allocations Total	354,386	321,702	289,050	32,653	10.2%	✓	
Internal Recovery Total	826,875	754,154	792,181	38,027	5.0%	✓	
Operating Project Expenditure Total	25,000	15,000	0	15,000	100.0%	✓	
Strategic Plan for Perth	25,000	15,000	0	15,000	100.0%	✓	Currently awaiting clarity of scope from the State Government.
Total Expenditure	39,942	29,947	8	29,938	100.0%	✓	
Net Operating Surplus (Deficit)	(39,942)	(29,947)	(8)	29,938	100.0%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details

City Future

Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	182,256	166,812	179,574	(12,762)	(7.7%)	✗	
Employee Costs	176,275	161,328	175,727	(14,399)	(8.9%)	✗	Relates to vacancy adjustment while fully staffed.
Materials and Contracts	1,800	1,650	0	1,650	100.0%	✓	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Insurance Expenses	4,181	3,834	3,847	(13)	(0.3%)	✘	
Internal Allocations Total	81,447	74,168	77,082	(2,914)	(3.9%)	✘	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	263,703	240,980	256,656	(15,676)	(6.5%)	✘	
Net Operating Surplus (Deficit)	(263,703)	(240,980)	(256,656)	(15,676)	(6.5%)	✘	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
City Planning							
Operating Revenue Total	50,000	50,000	51,677	1,677	3.4%	✓	
Operating Grants, Subsidies and Contributions	50,000	50,000	50,000	0	0.0%	!	Relates to contribution for work related to UWA QE2 Precinct Plan.
Fees and Charges	0	0	1,677	1,677	0.0%	!	
Core Service Expenditure Total	1,686,111	1,537,281	1,354,381	182,900	11.9%	✓	
Employee Costs	1,589,980	1,453,634	1,302,618	151,016	10.4%	✓	Employee vacancies.
Materials and Contracts	81,900	70,600	38,763	31,837	45.1%	✓	Relates to scheme amendment works which is dependant on amendment requests.
Insurance Expenses	14,131	12,955	13,000	(44)	(0.3%)	✘	
Other Expenditure	100	92	0	92	100.0%	✓	
Internal Allocations Total	939,696	855,515	873,855	(18,340)	(2.1%)	✘	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	867,500	786,653	376,285	410,368	52.2%	✓	
Local Planning Scheme No. 3	617,500	561,653	328,670	232,984	41.5%	✓	Majority of budget committed for heritage and character area work, with monthly progress instalments. Consultant work on Residential Design Codes complete with final payment to be made in June. Consultant brief drafted and will be released shortly.
UWA QEII Precinct Plan	250,000	225,000	47,616	177,384	78.8%	✓	Consultants appointed to prepare the Infrastructure and Service Strategy; Transport Impact Assessment Report; Parking Management Study; and Local Water Management Strategy. Tender for the preparation of the precinct plan finalised for release shortly. \$114K nominated to be carried forward as part of the appointment of a consultant to prepare the Precinct Plan.
Total Expenditure	3,493,307	3,179,449	2,604,522	574,928	18.1%	✓	
Net Operating Surplus (Deficit)	(3,443,307)	(3,129,449)	(2,552,845)	576,604	18.4%	✓	
Total Capital Project Expenditure	0	0	57	(57)	0.0%	!	Please refer to the capital project schedule for details
Development Approvals							
Operating Revenue Total	405,102	364,884	396,244	31,359	8.6%	✓	
Fees and Charges	400,000	364,884	396,244	31,359	8.6%	✓	A higher number of development applications of significant value received.
Profit On Asset Disp	5,102	0	0	0	0.0%	!	Timing variance replacement fleet and plant.
Core Service Expenditure Total	1,385,074	1,266,910	1,080,825	186,085	14.7%	✓	
Employee Costs	1,314,893	1,202,623	1,040,561	162,062	13.5%	✓	Employee vacancies.
Materials and Contracts	63,740	58,381	33,430	24,951	42.7%	✓	Timing variance related to payment of invoices for members of Design Review Panel.
Insurance Expenses	6,342	5,814	6,834	(1,020)	(17.5%)	✘	
Other Expenditure	100	92	0	92	100.0%	✓	

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
Internal Allocations Total	929,646	850,118	838,451	11,667	1.4%	✓	
Internal Recovery Total	0	0	1,862	1,862	0.0%	!	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	2,314,720	2,117,028	1,917,415	199,613	9.4%	✓	
Net Operating Surplus (Deficit)	(1,909,618)	(1,752,144)	(1,521,171)	230,973	13.2%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
Building Approvals							
Operating Revenue Total	547,500	543,392	1,332,418	789,026	145.2%	✓	
Fees and Charges	540,000	534,837	1,327,106	792,269	148.1%	✓	Building permit application received for significant City Deal project.
Other Revenue	7,500	8,555	5,313	(3,243)	(37.9%)	✗	Building and Construction Industry Training Fund (BCITF) related revenue dependant on volume of applications.
Core Service Expenditure Total	1,244,199	1,138,271	1,039,235	99,035	8.7%	✓	
Employee Costs	1,182,452	1,081,409	987,931	93,478	8.6%	✓	Employee vacancies.
Materials and Contracts	55,320	50,969	45,483	5,486	10.8%	✓	Timing related variance for offsite documentation storage.
Insurance Expenses	6,328	5,802	5,821	(20)	(0.3%)	✗	
Other Expenditure	100	92	0	92	100.0%	✓	
Internal Allocations Total	608,887	556,391	556,398	(6)	(0.0%)	✗	
Internal Recovery Total	0	0	220	220	0.0%	!	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	1,853,086	1,694,662	1,595,413	99,249	5.9%	✓	
Net Operating Surplus (Deficit)	(1,305,586)	(1,151,270)	(262,994)	888,275	77.2%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
Transport and Urban Design							
Operating Revenue Total	0	0	22,645	22,645	0.0%	!	New income related to E-Scooter scheme
Other Revenue	0	0	22,645	22,645	0.0%	!	
Core Service Expenditure Total	2,623,470	2,398,141	2,063,785	334,356	13.9%	✓	
Employee Costs	2,402,410	2,197,467	1,908,369	289,098	13.2%	✓	Employee vacancies.
Materials and Contracts	201,890	183,098	137,785	45,313	24.7%	✓	3D software data optimisation and updates no longer required.
Depreciation	2,976	2,728	2,732	(4)	(0.2%)	✗	
Insurance Expenses	16,194	14,847	14,898	(51)	(0.3%)	✗	
Internal Allocations Total	1,290,049	1,173,918	1,203,889	(29,971)	(2.6%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	320,000	179,108	142,302	36,806	20.5%	✓	
Playground Design Program	0	0	2,041	(2,041)	0.0%	!	Late invoice from prior year.
Renewal - Street Furniture	0	0	4,453	(4,453)	0.0%	!	Non capitalised expenditure
Transport Strategy	5,000	5,000	4,545	455	9.1%	✓	
East End Revitalisation Road Safety Audit responses	35,000	20,000	8,420	11,580	57.9%	✓	Approval from Main Roads WA received. Signage design completed and installation finalised in June.
Dog Parks	0	0	38,158	(38,158)	0.0%	!	Non capitalised expenditure

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
Perth Parking Management Act Review	60,000	(15,000)	0	(15,000)	100.0%	✓	Funds partially utilised/transferred for City of Perth Sustainability website.
Claisebrook Cove - Public Realm Rectification Plan	200,000	149,108	84,280	64,828	43.5%	✓	Final concept plan to be completed in June.
Roe Street Enhancement (Fitzgerald to Beaufort) - post const	20,000	20,000	0	20,000	100.0%	✓	Safety audit will be undertaken when construction is finished in June 2023.
Entry Statements	0	0	404	(404)	0.0%	!	Non-capital catering costs for Elders' consultation session.
Total Expenditure	4,233,519	3,751,166	3,409,976	341,191	9.1%	✓	
Net Operating Surplus (Deficit)	(4,233,519)	(3,751,166)	(3,387,331)	363,835	9.7%	✓	
Total Capital Project Expenditure	998,650	636,829	443,350	193,479	30.4%	✓	Please refer to the capital project schedule for details
Economic Development							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	2,290,068	2,066,151	1,779,480	286,671	13.9%	✓	
Employee Costs	1,642,417	1,502,019	1,379,243	122,776	8.2%	✓	Employee vacancies.
Materials and Contracts	635,000	552,533	339,524	213,009	38.6%	✓	International engagement budget utilised for World Energy Cities Partnership (WECP) travel in other expenditure. No further significant events scheduled for international engagement. Chamber of Commerce and Industry WA bounce back program has received fewer registrations than anticipated and staff availability has contributed to underspend. Investment profile was completed in house resulting in savings.
Insurance Expenses	12,651	11,599	11,638	(40)	(0.3%)	✗	
Other Expenditure	0	0	49,074	(49,074)	0.0%	!	World Energies Cities partnership Denmark travel expenses.
Internal Allocations Total	758,575	690,672	730,779	(40,107)	(5.8%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	80,000	80,000	10,564	69,436	86.8%	✓	
Technology Action Plan	80,000	80,000	8,964	71,036	88.8%	✓	Stakeholder workshop undertaken in February. Independent consultant review undertaken and feedback will be incorporated into the action plan and subsequently referred to Council for approval in June. Further invoicing to be received for 22/23 financial year. Work under taken inhouse hence savings made in project.
Smart Cities - Data Hub Phase 2 Ops	0	0	1,600	(1,600)	0.0%	!	
Total Expenditure	3,128,643	2,836,823	2,520,823	316,000	11.1%	✓	
Net Operating Surplus (Deficit)	(3,128,643)	(2,836,823)	(2,520,823)	316,000	11.1%	✓	
Total Capital Project Expenditure	86,020	86,020	59,950	26,070	30.3%	✓	Please refer to the capital project schedule for details
Sustainability							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	530,935	485,738	472,428	13,310	2.7%	✓	
Employee Costs	530,935	485,738	472,428	13,310	2.7%	✓	
Internal Allocations Total	193,195	175,787	180,173	(4,386)	(2.5%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	123,000	88,000	73,253	14,747	16.8%	✓	

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
Nabers Energy Rating and reporting for Council House	8,000	8,000	6,177	1,823	22.8%	✓	Assessment complete and compliance achieved. Project completed
Sustainability Strategy Implementation Plan Initiatives	65,000	30,000	40,455	(10,455)	(34.9%)	✗	Finalised draft of Sustainability Implementation Action Plan presented at the Elected Member Engagement Session (EMES) in May. Draft Sustainable Cities Assessment presented to executive leadership team in May.
Integrated Water Management Plan Delivery	50,000	50,000	26,621	23,379	46.8%	✓	The draft Integrated Water Plan was presented to the executive leadership team in May.
Total Expenditure	847,130	749,525	725,854	23,671	3.2%	✓	
Net Operating Surplus (Deficit)	(847,130)	(749,525)	(725,854)	23,671	3.2%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	⚠	Please refer to the capital project schedule for details

Figures in this view include all Internal Allocations and Internal Recoveries

Infrastructure and Operations Alliance Variances by Alliance & Service

31 May - 2023

Attachment C

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							
Operating Revenue	11,281,649	11,014,338	11,361,449	347,111	3.2%	✓	
Core Service Total Expenditure	56,250,452	51,468,537	56,242,848	(4,774,312)	(9.3%)	✗	
Internal Allocations Total	26,157,015	23,921,705	24,522,520	(600,815)	(2.5%)	✗	
Internal Recovery Total	19,210,763	17,590,365	18,055,463	465,098	2.6%	✓	
Recoverable works Total	(26,947)	(26,947)	20,963	(47,910)	177.8%	✓	
Operating Project Expenditure Total	2,310,085	2,099,802	2,314,358	(214,555)	(10.2%)	✗	
Total Expenditure	65,479,842	59,872,732	65,045,226	(5,172,494)	(8.6%)	✗	
Net Operating Surplus (Deficit)	(54,198,193)	(48,858,394)	(53,683,777)	(4,825,383)	(9.9%)	✗	
Total Capital Project Expenditure	52,810,475	36,918,420	35,945,006	973,414	2.6%	✓	

Figures in this view include all Internal Allocations and Internal Recoveries

Financial Summary - Infrastructure and Operations Alliance Services

Engineering and Design

Operating Revenue Total	6,121	0	0	0	0.0%	!	
Profit On Asset Disp	6,121	0	0	0	0.0%	!	
Core Service Expenditure Total	1,237,670	1,106,711	915,835	190,876	17.2%	✓	
Employee Costs	942,176	861,961	843,448	18,512	2.1%	✓	
Materials and Contracts	288,500	238,351	68,025	170,326	71.5%	✓	No requirement for HVAC and infrastructure server maintenance to date as well as general contractor requirements.
Utility Charges	2,726	2,486	435	2,051	82.5%	✓	
Insurance Expenses	4,268	3,913	3,927	(13)	(0.3%)	✗	
Internal Allocations Total	547,392	498,243	503,076	(4,833)	(1.0%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	1,785,062	1,604,954	1,418,910	186,043	11.6%	✓	
Net Operating Surplus (Deficit)	(1,778,941)	(1,604,954)	(1,418,910)	186,043	11.6%	✓	
Total Capital Project Expenditure	28,000	28,000	117,061	(89,061)	(318.1%)	✗	Please refer to the capital project schedule for details

Leadership - Infrastructure and Operations

Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	511,160	464,709	567,091	(102,382)	(22.0%)	✗	
Employee Costs	425,052	388,438	509,435	(120,996)	(31.1%)	✗	Resource required for Elizabeth Quay asset handover and review.
Materials and Contracts	66,150	58,453	50,012	8,441	14.4%	✓	Timing variance related to printing and stationery expenditure.

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Utility Charges	9,395	8,704	3,483	5,221	60.0%	✓	
Insurance Expenses	3,063	2,808	2,818	(10)	(0.3%)	✗	
Other Expenditure	7,500	6,305	1,344	4,962	78.7%	✓	Lower travel expenditure requirements to date.
Internal Allocations Total	410,266	372,272	346,568	25,704	6.9%	✓	
Internal Recovery Total	934,497	852,417	905,838	53,421	6.3%	✓	
Operating Project Expenditure Total	530,000	530,000	436,343	93,658	17.7%	✓	
Normalisation of Elizabeth Quay Assets	425,000	425,000	357,576	67,424	15.9%	✓	
Causeway Pedestrian/Cycle bridge	85,000	85,000	68,250	16,750	19.7%	✓	Timing variance for costs associated with the City engaging a senior specialist consultant to undertake the activities associated with the normalisation (handover) of assets at the specified location. This is a specialist skill set is not available within the City's normal FTE allocation.
Waterbank	20,000	20,000	10,516	9,484	47.4%	✓	
Total Expenditure	516,929	514,564	444,163	70,401	13.7%	✓	
Net Operating Surplus (Deficit)	(516,929)	(514,564)	(444,163)	70,401	13.7%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details
Asset Management							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	1,084,575	985,888	1,024,616	(38,728)	(3.9%)	✗	
Employee Costs	883,416	808,259	836,775	(28,515)	(3.5%)	✗	Vacancy adjustment applied while service is fully staffed.
Materials and Contracts	194,685	171,693	181,782	(10,089)	(5.9%)	✗	Riverbank assessment yet to take place. Street lighting assessment completed. Investment property valuations undertaken in April. DAIP audit of pedestrian ramps and tactiles conducted in May.
Utility Charges	0	0	104	(104)	0.0%	!	
Insurance Expenses	6,473	5,935	5,955	(20)	(0.3%)	✗	
Internal Allocations Total	567,301	516,918	513,534	3,384	0.7%	✓	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	1,651,876	1,502,806	1,538,150	(35,344)	(2.4%)	✗	
Net Operating Surplus (Deficit)	(1,651,876)	(1,502,806)	(1,538,150)	(35,344)	(2.4%)	✗	
Total Capital Project Expenditure	0	0	236,980	(236,980)	0.0%	!	Please refer to the capital project schedule for details
Asset Maintenance							
Operating Revenue Total	185,242	164,734	210,989	46,255	28.1%	✓	
Operating Grants, Subsidies and Contributions	141,296	141,296	183,301	42,004	29.7%	✓	Main roads grant slightly higher than budgeted. One off contribution from Watercorp for prior work undertaken by City of Perth on Royal Street.
Other Revenue	25,000	23,437	27,688	4,251	18.1%	✓	Reimbursed power supply costs transferred from Activity Approvals.
Profit On Asset Disp	18,946	0	0	0	0.0%	!	
Core Service Expenditure Total	25,648,891	23,552,175	25,102,517	(1,550,342)	(6.6%)	✗	
Employee Costs	2,338,847	2,141,437	2,585,060	(443,623)	(20.7%)	✗	Vacant positions filled at higher agency staff rates as well as new position requirements added.
Materials and Contracts	2,484,780	2,103,858	2,035,064	68,794	3.3%	✓	Lower street lighting maintenance requirements partially offset by increased requirements in drainage and cycle way maintenance needs.

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
Utility Charges	807,256	740,882	726,390	14,492	2.0%	✓	
Depreciation	18,042,771	16,641,653	17,137,436	(495,783)	(3.0%)	✗	Higher depreciation attributed to street lighting assets and street furniture.
Insurance Expenses	71,123	65,207	68,430	(3,223)	(4.9%)	✗	
Interest Expense	2,829	2,593	2,645	(52)	(2.0%)	✗	
Loss On Asset Disp	1,901,286	1,856,544	2,547,492	(690,948)	(37.2%)	✗	Loss on asset disposal relates to drainage and road reserves.
Internal Allocations Total	3,227,559	2,948,247	3,393,786	(445,539)	(15.1%)	✗	
Internal Recovery Total	1,214,816	1,113,581	1,659,703	546,121	49.0%	✓	
Operating Project Expenditure Total	1,470,000	1,413,038	1,389,003	24,035	1.7%	✓	
Lighting - Park Ave	0	0	2,319	(2,319)	0.0%	!	
Renewal - Park Furniture	0	0	250	(250)	0.0%	!	
Christmas Decorations	1,470,000	1,413,038	1,371,959	41,079	2.9%	✓	Final commitments raised for remainder of the project within the full year budget.
Renewal - Electrical Lighting - Mitigation Old Bunbury Cr	0	0	14,474	(14,474)	0.0%	!	
Total Expenditure	29,131,634	26,799,879	28,225,603	(1,425,724)	(5.3%)	✗	
Net Operating Surplus (Deficit)	(28,946,392)	(26,635,145)	(28,014,614)	(1,379,469)	(5.2%)	✗	
Total Capital Project Expenditure	1,393,426	565,003	5,086,281	(4,521,278)	(800.2%)	✗	Please refer to the capital project schedule for details
Project Delivery							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	1,684,447	1,543,645	1,523,765	19,880	1.3%	✓	
Employee Costs	1,640,800	1,501,600	1,477,597	24,003	1.6%	✓	
Materials and Contracts	33,000	32,284	34,312	(2,029)	(6.3%)	✗	
Utility Charges	320	293	2,355	(2,062)	(703.6%)	✗	
Insurance Expenses	10,328	9,469	9,501	(32)	(0.3%)	✗	
Internal Allocations Total	986,004	897,187	900,283	(3,096)	(0.3%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	85	85	298,434	(298,350)	(352,659.0%)	✗	
Civil Structure - JH Abrahams Revetment Wall	0	0	47,055	(47,055)	0.0%	!	Relates to surplus DBCA grant funding to be returned.
Renewal - Electrical Lighting - Royal St	0	0	1,301	(1,301)	0.0%	!	
Building - Toilet/change rooms Langley Park	0	0	2,928	(2,928)	0.0%	!	Reactive painting works.
Renewal - Buildings - Universal Access Improvement	0	0	(122)	122	0.0%	!	
CBD Transport Projects	0	0	141,196	(141,196)	0.0%	!	Operating consultancy expenditure related to capital project Causeway pedestrian bridge.
Building - Emergency Works	0	0	18,809	(18,809)	0.0%	!	Operating expense for depot modifications
Landscaping and Hostile Vehicle Incursion Prevention	0	0	8,982	(8,982)	0.0%	!	Non capitalised costs for project.
Retail Mall Enhancement (B)	85	85	85	0	0.0%	!	Landgate operating expenses for project.
Renewal - Path - Broadway	0	0	7,672	(7,672)	0.0%	!	Operating expenses relating to renewal works.
JH Abrahams Boardwalk / Viewing platform	0	0	4,809	(4,809)	0.0%	!	
Renewal - Path - Francis St	0	0	5,928	(5,928)	0.0%	!	Operating expenses related to relocation of tactiles.
Renewal - Blue Boat House Timber Stairs	0	0	1,581	(1,581)	0.0%	!	
Renewal - Kerb - Royal St	0	0	49,066	(49,066)	0.0%	!	Non capitalised costs related to kerb renewals.
East End Revitalisation	0	0	9,144	(9,144)	0.0%	!	Non capitalised costs for project.
Total Expenditure	2,670,536	2,440,917	2,722,482	(281,565)	(11.5%)	✗	

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
Net Operating Surplus (Deficit)	(2,670,536)	(2,440,917)	(2,722,482)	(281,565)	(11.5%)	⊗	
Total Capital Project Expenditure	46,921,234	34,107,208	28,676,769	5,430,439	15.9%	✓	Please refer to the capital project schedule for details
Parks and Environment Operations							
Operating Revenue Total	361,694	315,948	338,537	22,590	7.1%	✓	
Operating Grants, Subsidies and Contributions	343,790	315,141	335,331	20,190	6.4%	✓	Contract increase in income for servicing of Heirisson Island and Narrows interchange locations.
Other Revenue	880	807	3,207	2,400	297.5%	✓	Minor work administration cost recoveries.
Profit On Asset Disp	17,024	0	0	0	0.0%	⚠	Timing difference on asset sales
Core Service Expenditure Total	9,597,978	8,874,354	12,541,456	(3,667,102)	(41.3%)	⊗	
Employee Costs	5,119,485	4,684,450	4,545,083	139,367	3.0%	✓	Vacancies
Materials and Contracts	3,022,682	2,854,712	2,873,592	(18,880)	(0.7%)	⊗	Lower turf renovation requirements. This was offset by higher programmed tree planting and pruning activities.
Utility Charges	376,724	344,848	384,214	(39,366)	(11.4%)	⊗	Higher power requirements across multiple locations.
Depreciation	1,031,197	946,438	1,015,428	(68,990)	(7.3%)	⊗	Higher value of parks and garden assets.
Insurance Expenses	46,889	42,990	46,502	(3,512)	(8.2%)	⊗	
Other Expenditure	1,000	917	5,727	(4,810)	(524.8%)	⊗	Relates to the Emergency Services Levy charge for various parks locations.
Loss On Asset Disp	0	0	3,670,910	(3,670,910)	0.0%	⚠	Relates to loss on disposals of scrapped assets in parks and gardens and assets at Wellington Square.
Internal Allocations Total	7,187,096	6,577,888	7,041,444	(463,555)	(7.0%)	⊗	
Internal Recovery Total	4,932,412	4,521,378	4,320,322	(201,056)	(4.4%)	⊗	
Operating Project Expenditure Total	70,000	56,680	56,680	0	0.0%	⚠	
Arborist Assessment of Street/ Carpark Trees	70,000	56,680	56,680	0	0.0%	⚠	Tree risk assessment have been completed and the project finalised.
Total Expenditure	11,922,661	10,987,545	15,319,257	(4,331,712)	(39.4%)	⊗	
Net Operating Surplus (Deficit)	(11,560,967)	(10,671,597)	(14,980,720)	(4,309,123)	(40.4%)	⊗	
Total Capital Project Expenditure	2,703,608	1,773,532	1,438,350	335,182	18.9%	✓	Please refer to the capital project schedule for details
Fleet and Depot Services							
Operating Revenue Total	104,318	81,636	254,541	172,906	211.8%	✓	
Operating Grants, Subsidies and Contributions	80,000	70,164	76,042	5,878	8.4%	✓	
Profit On Asset Disp	24,318	11,472	178,499	167,027	1456.0%	✓	Mainly attributed from the sale of a rubbish truck and a road sweeper.
Core Service Expenditure Total	4,746,486	4,337,102	4,547,674	(210,572)	(4.9%)	⊗	
Employee Costs	1,270,129	1,152,176	1,215,447	(63,271)	(5.5%)	⊗	City wide vacancy adjustment is causing an unfavourable variance as the unit is fully staffed.
Materials and Contracts	1,592,445	1,455,983	1,577,106	(121,122)	(8.3%)	⊗	Higher fuel and contractor costs partially offset by lower stores and materials requirements.
Utility Charges	61,363	55,675	55,899	(224)	(0.4%)	⊗	
Depreciation	1,647,552	1,510,476	1,498,189	12,287	0.8%	✓	
Insurance Expenses	146,497	134,292	146,247	(11,955)	(8.9%)	⊗	
Other Expenditure	28,500	28,500	36,879	(8,379)	(29.4%)	⊗	Emergency services levy charge for the depot was higher than budgeted.
Loss On Asset Disp	0	0	17,908	(17,908)	0.0%	⚠	Written off vehicle, recovered through insurance.
Internal Allocations Total	1,885,210	1,721,007	1,638,914	82,093	4.8%	✓	
Internal Recovery Total	5,407,880	4,955,120	5,221,030	265,910	5.4%	✓	
Operating Project Expenditure Total	0	0	0	0	0.0%	⚠	
Total Expenditure	1,223,815	1,102,989	965,559	137,430	12.5%	✓	

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
Net Operating Surplus (Deficit)	(1,119,497)	(1,021,354)	(711,018)	310,336	30.4%	✓	
Total Capital Project Expenditure	70,000	50,050	130	49,920	99.7%	✓	Please refer to the capital project schedule for details
Waste and Cleaning							
Operating Revenue Total	10,624,274	10,452,021	10,557,382	105,361	1.0%	✓	
Operating Grants, Subsidies and Contributions	0	0	682	682	0.0%	!	
Fees and Charges	10,058,626	9,947,854	9,899,876	(47,978)	(0.5%)	✗	
Other Revenue	550,000	504,167	656,824	152,657	30.3%	✓	Container deposit scheme volumes higher than budgeted.
Profit On Asset Disp	15,648	0	0	0	0.0%	!	
Core Service Expenditure Total	11,739,244	10,603,952	10,019,894	584,058	5.5%	✓	
Employee Costs	7,762,123	7,063,454	6,844,805	218,649	3.1%	✓	Vacancies
Materials and Contracts	3,803,487	3,466,138	3,096,385	369,753	10.7%	✓	Lower than expected number of bin purchases and tipping fee volumes.
Utility Charges	10,372	9,800	11,948	(2,148)	(21.9%)	✗	Increased power and telecommunications expenses.
Depreciation	6,660	6,105	6,109	(4)	(0.1%)	✗	
Insurance Expenses	63,758	58,455	59,655	(1,200)	(2.1%)	✗	
Other Expenditure	0	0	992	(992)	0.0%	!	
Loss On Asset Disp	92,844	0	0	0	0.0%	!	
Internal Allocations Total	11,346,188	10,389,942	10,184,916	205,026	2.0%	✓	
Internal Recovery Total	6,721,157	6,147,868	5,948,570	(199,299)	(3.2%)	✗	
Operating Project Expenditure Total	240,000	100,000	133,898	(33,898)	(33.9%)	✗	
Waste Compositional Audit	240,000	100,000	133,898	(33,898)	(33.9%)	✗	All four waste compositional audits have been completed.
Total Expenditure	16,604,275	14,946,025	14,390,139	555,887	3.7%	✓	
Net Operating Surplus (Deficit)	(5,980,001)	(4,494,005)	(3,832,757)	661,248	14.7%	✓	
Total Capital Project Expenditure	1,694,207	394,626	389,434	5,192	1.3%	✓	Please refer to the capital project schedule for details

Figures in this view include all Internal Allocations and Internal Recoveries

 **Commercial Services Alliance Variances by Alliance & Service**

31 May - 2023

Attachment C

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							
Operating Revenue	77,637,500	71,245,948	72,964,653	1,718,705	2.4%	✓	
Core Service Total Expenditure	56,393,459	50,880,812	50,674,276	206,536	0.4%	✓	
Internal Allocations Total	43,483,368	39,396,846	33,605,235	5,791,611	14.7%	✓	
Internal Recovery Total	39,343,725	35,583,100	30,656,103	(4,926,997)	(13.8%)	✗	
Recoverable works Total	0	0	(91,350)	91,350	0.0%	!	
Operating Project Expenditure Total	295,000	146,476	152,021	(5,545)	(3.8%)	✗	
Total Expenditure	60,828,102	54,841,034	53,684,079	1,156,955	2.1%	✓	
Net Operating Surplus (Deficit)	16,809,398	16,404,913	19,280,574	2,875,660	17.5%	✓	
Total Capital Project Expenditure	1,361,154	1,203,219	1,123,374	79,845	6.6%	✓	

Financial Summary - Commercial Services Alliance Services

Property Management

Operating Revenue Total	3,837,604	3,507,095	3,607,409	100,313	2.9%	✓	
Operating Grants, Subsidies and Contributions	594,644	544,767	543,475	(1,292)	(0.2%)	✗	
Fees and Charges	3,242,961	2,962,328	3,063,934	101,605	3.4%	✓	Affordable Housing rental receipts higher than anticipated.
Core Service Expenditure Total	9,149,962	8,425,336	8,673,543	(248,207)	(2.9%)	✗	
Employee Costs	434,779	397,167	513,186	(116,019)	(29.2%)	✗	Unfavourable variance is due to new position for leasing manager created post budget adoption and cost of agency staff.
Materials and Contracts	841,120	788,103	747,128	40,975	5.2%	✓	
Utility Charges	358,370	333,526	347,215	(13,688)	(4.1%)	✗	
Depreciation	6,963,269	6,390,874	6,578,310	(187,436)	(2.9%)	✗	
Insurance Expenses	94,039	86,218	86,513	(295)	(0.3%)	✗	
Interest Expense	115,547	106,274	106,468	(194)	(0.2%)	✗	
Other Expenditure	342,837	323,175	294,724	28,451	8.8%	✓	
Internal Allocations Total	3,069,391	2,531,134	2,709,986	(178,852)	(7.1%)	✗	
Internal Recovery Total	14,580,586	13,365,537	13,365,537	0	0.0%	!	
Operating Project Expenditure Total	95,000	20,000	39,690	(19,690)	(98.5%)	✗	
Commercial Property Defit/Fitout	50,000	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
87-89 Pier St Commercial Properties Tenancy Upgrade	45,000	20,000	39,690	(19,690)	(98.5%)	✗	Timing variance - draft feasibility study has been presented to the City
Total Expenditure	(2,266,233)	(2,389,067)	(1,942,317)	(446,750)	(18.7%)	✗	
Net Operating Surplus (Deficit)	6,103,838	5,896,162	5,549,726	(346,437)	(5.9%)	✗	
Total Capital Project Expenditure	667,223	621,769	630,278	(8,509)	(1.4%)	✗	Please refer to the capital project schedule for details
Parking Services							
Operating Revenue Total	73,790,545	67,738,852	69,356,617	1,617,765	2.4%	✓	
Fees and Charges	73,520,500	67,508,160	69,101,099	1,592,939	2.4%	✓	Favourable variance due to increased patronage in the city, particularly at Convention Centre, Elder Street Car Park and on-street in CBD.
Other Revenue	256,235	230,693	255,518	24,826	10.8%	✓	
Profit On Asset Disp	13,811	0	0	0	0.0%	!	
Core Service Expenditure Total	34,311,807	31,087,129	30,153,721	933,408	3.0%	✓	
Employee Costs	8,222,883	7,515,523	7,473,064	42,459	0.6%	✓	
Materials and Contracts	5,666,435	4,967,557	4,270,649	696,908	14.0%	✓	Bank fees, coin collection fees, requirements for signage and materials purchases are all lower than anticipated.
Utility Charges	858,961	799,446	979,749	(180,303)	(22.6%)	✗	Power tariff increased at both State Library and Cultural Centre carparks.
Depreciation	1,124,561	1,035,598	1,102,169	(66,571)	(6.4%)	✗	
Insurance Expenses	329,685	302,598	301,781	816	0.3%	✓	
Other Expenditure	17,240,987	15,672,764	15,226,212	446,552	2.8%	✓	Favourable variance due to parking bay variation approved by Department of Transport for 1,500 on-street bays due to reduced patronage.
Expense Provision	865,794	793,644	793,639	5	0.0%	✓	
Loss On Asset Disp	2,500	0	6,459	(6,459)	0.0%	!	
Internal Allocations Total	39,033,806	35,612,596	29,613,204	5,999,393	16.8%	✓	
Internal Recovery Total	13,247,781	12,062,958	6,217,936	(5,845,022)	(48.5%)	✗	
Operating Project Expenditure Total	200,000	126,476	112,330	14,145	11.2%	✓	
City of Perth Parking Campaigns	100,000	96,476	93,480	2,995	3.1%	✓	Project is complete.
Business case for Replacement of Obsolete Ticket Machines	100,000	30,000	18,850	11,150	37.2%	✓	Timing variance - consultant's invoices to be settled.
Total Expenditure	60,297,832	54,763,243	53,661,319	1,101,924	2.0%	✓	
Net Operating Surplus (Deficit)	13,492,713	12,975,609	15,695,298	2,719,689	21.0%	✓	

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Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Total Capital Project Expenditure	55,630	55,630	55,485	145	0.3%	✓	Please refer to the capital project schedule for details
Facility Maintenance							
Operating Revenue Total	9,350	0	627	627	0.0%	!	
Fees and Charges	0	0	294	294	0.0%	!	
Other Revenue	0	0	333	333	0.0%	!	
Profit On Asset Disp	9,350	0	0	0	0.0%	!	
Core Service Expenditure Total	12,492,509	10,983,073	11,397,024	(413,951)	(3.8%)	✗	
Employee Costs	1,551,366	1,418,965	1,444,504	(25,539)	(1.8%)	✗	Timing variance - increased reactive building maintenance and improved preventative maintenance program for electrical maintenance, building painting and car park line marking.
Materials and Contracts	6,186,824	5,131,134	5,569,980	(438,845)	(8.6%)	✗	
Utility Charges	377,873	349,815	369,349	(19,534)	(5.6%)	✗	
Depreciation	3,458,556	3,182,204	3,109,662	72,543	2.3%	✓	
Insurance Expenses	117,046	107,311	107,678	(367)	(0.3%)	✗	
Other Expenditure	800,843	793,643	795,851	(2,208)	(0.3%)	✗	
Internal Allocations Total	1,159,679	1,054,494	1,112,578	(58,085)	(5.5%)	✗	
Internal Recovery Total	10,855,684	9,553,759	10,453,176	899,417	9.4%	✓	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	2,796,504	2,483,808	2,056,426	427,381	17.2%	✓	
Net Operating Surplus (Deficit)	(2,787,154)	(2,483,808)	(2,055,800)	428,008	17.2%	✓	
Total Capital Project Expenditure	638,300	525,820	437,611	88,209	16.8%	✓	Please refer to the capital project schedule for details
Leadership - Commercial Services							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	439,181	385,273	449,988	(64,714)	(16.8%)	✗	
Employee Costs	373,731	341,111	397,465	(56,354)	(16.5%)	✗	Position added to workforce establishment following budget setting.
Materials and Contracts	65,450	44,162	51,904	(7,741)	(17.5%)	✗	Unfavourable variance due to purchasing of staff name plates and badges shifting from another alliance.
Utility Charges	0	0	515	(515)	0.0%	!	
Other Expenditure	0	0	104	(104)	0.0%	!	
Internal Allocations Total	220,492	198,622	169,467	29,156	14.7%	✓	
Internal Recovery Total	659,673	600,846	619,454	18,609	3.1%	✓	

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Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	0	(16,950)	0	(16,950)	(100.0%)	×	
Net Operating Surplus (Deficit)	0	16,950	(0)	(16,950)	(100.0%)	×	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details

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Capital Projects Schedule - 31 May 2023

NOTE 30

Attachment D

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Variances
CEO Alliance							
10248 - PV1 - Medium Panel Vans	40,647	40,647	40,647	0	0%	!	Ute delivered.
Total - CEO Alliance	40,647	40,647	40,647	0	0%		
Corporate Services Alliance							
10222 - Renewal - ICT - Mobile Phone	30,000	30,000	30,267	(267)	(1%)	✗	Project complete
10259 - SS - 4 Cyl Sedan	28,000	28,000	27,770	230	1%	✓	Vehicle delivered.
10474 - Renewal - ICT - Audio Visual	169,000	62,123	86,556	(24,434)	(39%)	✗	Timing variance, equipment delivery and installation complete for level 11. Audio-visual upgrade ordered for council chambers with anticipated delivery June.
10476 - Renewal - ICT - Network	587,000	552,579	586,161	(33,582)	(6%)	✗	Desk phones, firewall appliances and edge switches installation complete.
10595 - Complaints management system	80,000	0	0	0	0%	!	Complaints management framework external review and complaint management audit are progressing. A system will be procured pending the outcome of these works. Project nominated for carry-forward to 23/24.
10890 - Cyber Security Program	100,000	0	0	0	0%	!	Additional funds allocated for Essential 8 Cyber Security project.
14433 - Unified Comms Refresh & Replacement Telephon	31,584	31,584	31,584	(0)	(0%)	✗	Project complete.
14434 - Renewal - ICT - Workstation	158,000	101,352	100,672	680	1%	✓	Initial workstation order delivered, additional orders placed with scheduled delivery June.
14439 - Technology Strategy Implementation – ERP	1,800,000	900,000	0	900,000	100%	✓	Procurement is underway with major expenses anticipated towards the end of the financial year, any unused funds will be returned to the reserve.
Total - Corporate Services Alliance	2,983,584	1,705,638	863,011	842,627	49%		
Community Development Alliance							
10194 - Light it up Program	144,438	144,438	128,207	16,231	11%	✓	Timing variance, project to be completed in June.
10259 - SS - 4 Cyl Sedan	28,000	28,000	27,770	230	1%	✓	Vehicle delivered.
10321 - Historic Northbridge	30,000	30,000	13,603	16,397	55%	✓	Project complete with favourable variance.
10396 - Art Acquisitions	50,000	0	0	0	0%	!	Scoping of artists underway, current project timelines indicate a \$45K carry forward.
10401 - Renewal - CCTV - Infrastructure	500,000	595,083	523,258	71,826	12%	✓	CCTV replacement completed, CCTV server delivered and CCTV pole replacement completed.
10467 - Expansion - CCTV	255,500	255,500	272,258	(16,758)	(7%)	✗	Project complete with unfavourable variance.
10565 - Library Software and Hardware Upgrade	18,000	0	10,117	(10,117)	0%	!	Hardware ordered but key component delayed. Project nominated for carry-forward to 23/24.
Total - Community Development Alliance	1,025,938	1,053,021	975,212	77,809	7%		
Planning and Economic Development Alliance							
10509 - Smart Cities Carbon Neutral Council Pier Street Sc	86,020	86,020	59,950	26,070	30%	✓	Project complete with favourable variance.
10515 - Renewal - Street Furniture	20,000	20,000	7,605	12,395	62%	✓	Timing variance, sun lounge installation completed, furniture installation commenced and anticipated completion in June.
10521 - Two way Streets Program Hay and Murray West E	20,000	0	0	0	0%	!	Traffic survey scheduled to be completed this financial year.
10593 - Active Transport / Urban Amenity - Minor Works	40,000	0	40,373	(40,373)	0%	!	Timing variance, furniture procured and installation commenced.
10601 - Laneways Refresh Program	130,001	115,000	87,225	27,775	24%	✓	Timing variance, Forgotten Spaces Episode 2 - Strategy update will be going to EMES in June.
10602 - Dog Parks	167,000	135,000	137,356	(2,356)	(2%)	✗	Project complete with favourable variance.
10609 - Road Safety & Network Improvement Program - \	30,000	30,000	17,395	12,605	42%	✓	Timing variance, minor infrastructure projects are scheduled to be completed before the end of the financial year.
10610 - Main Street Enhancement (C)	220,000	70,180	70,180	0	0%	!	Concept plan for William Street completed, costing and delivery are scheduled to be presented to EMES in June with \$124K nominated carryforward.
10621 - Entry Statements	190,000	140,000	44,132	95,868	68%	✓	The design was presented to EMES in May and Elected members requested a new design. \$146K budget nominated for carry-forward.

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Variances
10622 - Road Safety & Network Improvement Program - 1	6,649	6,649	6,649	0	0%	!	Project and balance of budget transferred to Infrastructure and Asset team for detailed design.
10623 - Road Safety & Network Improvement Program - \	50,000	0	0	0	0%	!	Civil infrastructure works ordered and anticipated to be completed this financial year.
12313 - 2 way Hay Street (Bennett St to Victoria Ave)	125,000	120,000	32,492	87,508	73%	✓	Traffic modelling approval from Main Roads is expected June. \$57K budget nominated to carry-forward to 23/24 for traffic signal design.
Total - Planning and Economic Development Alliance	1,084,670	722,849	503,357	219,492	30%		
Infrastructure and Operations Alliance							
06830 - Pirate Life Alfresco	25,308	25,308	25,308	0	0%	!	Project complete.
10002 - Contributed Assets to City of Perth	0	0	236,980	(236,980)	0%	!	Public lighting infrastructure transferred from Main Roads.
10112 - Initial Recognition of Assets	0	0	4,180,493	(4,180,493)	0%	!	Recognition of bridges, drainage, footpaths, crossovers and other infrastructure assets throughout the City which were not in the asset system.
10237 - GE - Gully Eductors	596,000	0	0	0	0%	!	Order placed and anticipated delivery in July/August 2023. \$595K budget nominated for carry-forward.
10247 - MP - Minor Plant	74,500	54,550	0	54,550	100%	✓	Minor plant purchase under \$5K moved to operating expenses.
10250 - RM0 - SP1m Rotary Mower	148,897	148,897	148,897	0	0%	!	Mowers delivered in October.
10251 - RM1 - SP 1.2m Rotary Mower	94,240	94,240	94,240	0	0%	!	Mowers delivered.
10252 - RM2 - Large Rotary Mowers	116,600	116,600	116,600	0	0%	!	Mowers delivered.
10253 - RS1 - Pavement Sweepers	6,990	6,990	6,990	0	0%	!	Sweeper delivered.
10256 - RT1 - Rubbish Truck <12 t GUM	530,083	0	0	0	0%	!	Order placed and anticipated delivery in July/August 2023. \$530K budget nominated for carry-forward.
10257 - RT2 - Rubbish Truck>20t GUM	1,112,134	354,436	354,436	0	0%	!	One vehicle delivered and the second delivery is anticipated August/September. \$757K budget nominated for carry-forward.
10259 - SS - 4 Cyl Sedan	28,000	28,000	27,770	230	1%	✓	Vehicle delivered.
10263 - TU - Tray Top Ute	293,148	90,748	85,556	5,192	6%	✓	Vehicles delivered. \$202K budget nominated for carry-forward as delivery is anticipated in the new financial year.
10264 - UC - Crew Cab Ute	29,125	29,125	29,125	0	0%	!	Ute delivered.
10265 - UT - Utilities	39,719	37,719	38,477	(758)	(2%)	✗	Vehicle delivered.
10266 - UV - Small Utility Vehicle	34,221	34,221	34,221	0	0%	!	Vehicle delivered.
10317 - Renewal - Electrical Lighting - Royal St	2,425,373	2,174,713	1,748,571	426,142	20%	✓	Project is complete, awaiting invoices from contractors.
10378 - Renewal - Parks and Landscapes - Bore and Pump	1,763	1,763	1,763	0	0%	!	Project complete.
10381 - Building - Toilet/change rooms Langley Park	233,848	233,848	220,496	13,352	6%	✓	Project complete with favourable variance.
10385 - Renewal - Buildings - Fixtures City Station Concou	540,985	540,985	431,078	109,907	20%	✓	Timing variance, stage 1 works complete. Stage 2 works 95% complete and delays experienced due to inclement weather and latent conditions. Anticipated completion in June.
10387 - Renewal - Buildings - Fixtures Queens Gardens Sh	768	768	768	0	0%	!	Project complete.
10389 - Building - Toilet Heirisson Island	9,585	1,980	1,980	0	0%	!	Project complete.
10391 - Renewal - Buildings - Toilet Narrows Point	6,600	1,620	1,620	0	0%	!	Project complete.
10392 - Renewal - Buildings - Toilet Roe St Car Park	470,700	261,483	352,196	(90,713)	(35%)	✗	Work commenced and anticipated to compete by June.
10400 - CBD Transport Projects	5,492,000	4,514,335	887,780	3,626,555	80%	✓	Delays in commencing Kings Park Road, Spring Street and RAC Arena projects, due to latent conditions and external approvals. Construction completion is anticipated in 23/24 and \$3.28M budget is nominated for carry-forward.
10402 - Renewal - Roads - William Street	491,303	2,425	127,250	(124,825)	(5,147%)	✗	Project commenced and anticipated completion in June.
10408 - Renewal - Roads - East Pde Roundabout	328,132	328,132	573,261	(245,130)	(75%)	✗	Project complete, budget variance is due to incorrect accrual and is rectified in June.
10409 - Renewal - Roads - Fire Station Open Air Carpark	11,791	11,791	11,791	0	0%	!	Project complete.
10411 - Renewal - Roads - Plaistowe Mews	303	303	973	(670)	(221%)	✗	Project complete.
10412 - Renewal - Roads - Sutherland St -Troode St	0	0	2,461	(2,461)	0%	!	Late invoice received from Main Roads for the previous year's project.
10418 - Renewal - Riverbank - Vanguard Terrace RVW02.	127,853	12,511	12,511	0	0%	!	Project delayed due to the pending confirmation of riverbank treatment options by DBCA and MRWA. \$114K budget is nominated for carry-forward.
10419 - Renewal - Electrical Lighting - Hay St - Braithwaite	67,688	46,265	40,437	5,828	13%	✓	Project complete with favourable variance.
10420 - Renewal - Electrical Lighting - Replace Hook Pole I	151,047	151,047	97,539	53,507	35%	✓	Project complete, awaiting invoices from suppliers
10421 - Renewal - Electrical Lighting - URBI - Northbridge	381,508	372,298	155,301	216,997	58%	✓	Timing variance, work commenced and anticipated completion in June.
10422 - Renewal - Electrical Lighting - Claisebrook Cove Sc	25,847	25,847	8,460	17,387	67%	✓	Timing variance, work commenced and anticipated completion in June.
10423 - Lighting - Park Ave	267,802	133,222	203,933	(70,711)	(53%)	✗	Project complete, awaiting final invoices from contractor.
10425 - Renewal - Electrical Lighting - Hay St (West Perth)	1,085,000	762,158	877,697	(115,539)	(15%)	✗	Timing variance, work commenced and anticipated completion in June.

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Variances
10426 - Renewal - Electrical Lighting - Kings Park Rd	27,343	27,343	21,993	5,349	20%	✔	Project complete with favourable variance.
10427 - Renewal - Electrical Lighting - Queens Gardens - P	62,172	62,172	0	62,172	100%	✔	Project cancelled as second tender was not able to demonstrate a value for money outcome. Purchases have been transferred to stock for future lighting projects.
10430 - Renewal - Electrical Lighting - West Perth Lighting	125,872	112,138	112,138	0	0%	⚠	Project complete, contractor is completing defects.
10446 - Renewal - Buildings - Electrical	1,278,888	818,841	808,893	9,948	1%	✔	Timing variance, Pier Street and His Majesty car park works completed. Roe street car park works commenced in February and anticipated completion in June. \$330K for Elder Street nominated to be carried forward.
10447 - Building - Emergency Works	300,000	267,027	269,714	(2,687)	(1%)	✘	Timing variance, emergency building works are difficult to estimate.
10450 - Renewal - Buildings - Town Hall	323,000	323,000	325,076	(2,076)	(1%)	✘	Project completed.
10457 - Renewal - Path - Mounts Bay Rd (Narrows Bridge	786,478	786,478	498,066	288,412	37%	✔	Favourable variance, work completed with a reduced scope and contractor is fixing defects.
10459 - Renewal - Path - Stirling Gardens (Council House)	408,350	408,350	388,052	20,298	5%	✔	Project complete with favourable variance.
10460 - Building - Subsidence Renewal - PCEC Carpark	0	0	1,568	(1,568)	0%	⚠	Minor final close-out inspection costs.
10463 - Building - Waterproofing Rectification Works	0	0	175	(175)	0%	⚠	
10468 - Renewal - Playground and Exercise Equipment	500,000	500,000	325,263	174,737	35%	✔	Timing variance, work commenced and anticipated completion in June.
10469 - Civil Structure - Bridge Replacement - John Oldha	411,193	411,193	388,168	23,025	6%	✔	Project complete with favourable variance.
10473 - East Perth Foreshore PSP and Lighting Upgrade V	366,875	250,073	230,040	20,034	8%	✔	Project completed with anticipated savings, defect liability period until July.
10479 - Landscaping and Hostile Vehicle Incursion Preven	456,000	456,000	414,889	41,111	9%	✔	Work completed, awaiting invoices from contractor.
10485 - Renewal - Parks and Landscapes - Irrigation Progr	896,140	358,195	358,195	0	0%	⚠	Mardalup Park irrigation installation is complete. Switchboard installations complete for Murray Thelma Reserve, Wingfield Avenue and Wellington Square. Council approved additional funding for Ozone Reserve switchboard and the project is delayed due to the six months manufacturing lead time. \$537K budget nominated to carry forward.
10486 - Renewal - Park Furniture	85,000	85,000	81,859	3,141	4%	✔	Project completed.
10487 - Renewal - Path and Kerb - Kerb Replacement We	21,267	9,814	9,814	0	0%	⚠	Additional scope added to the project due to the changes to Western Power pit at PTA bus stop. Western Power is working on the design.
10489 - Pedestrian Crossings Improvement	1,432	1,432	1,432	0	0%	⚠	Project complete.
10498 - Roads - MRRG - Aberdeen St EB & WB - Museum	0	0	(2,646)	2,646	0%	⚠	Accrual reversal from the previous year.
10501 - Roads - MRRG - Mount St EB & WB - St Georges t	0	0	(2,928)	2,928	0%	⚠	Accrual reversal from the previous year.
10504 - Roads - MRRG - William St NB & SB - St Georges t	0	0	(11,417)	11,417	0%	⚠	Accrual reversal from the previous year.
10507 - Roe Street Enhancement (Fitzgerald to Beaufort)	12,604,949	9,810,813	11,681,336	(1,870,523)	(19%)	✘	Practical completion expected June, \$450K is nominated for carry-forward to 2023/24 due to the defect liability period and project variations.
10513 - Renewal - Street Furniture - Drinking Fountain Pr	65,000	65,000	25,286	39,715	61%	✔	Project complete and awaiting final invoices from suppliers
10514 - Renewal - Litter Bin Program	255,000	226,977	239,004	(12,027)	(5%)	✘	Project complete with favourable variance.
10516 - Renewal - Electrical Lighting - Adelaide Tce (Benn	706,950	706,950	270,479	436,471	62%	✔	Project is complete, contractor is attending to project defects, Main Roads works are outstanding.
10522 - Urban Forest - Tree Infill Program	350,000	257,869	205,140	52,728	20%	✔	Tree planting commenced with two locations completed. Purchase order has been raised for remaining locations with planting scheduled until the end of the year.
10527 - Renewal - Roads - R2R James St	9,448	9,448	9,448	0	0%	⚠	Project complete.
10534 - Renewal - Stormwater - 118 Adelaide Tce	243,156	161,641	161,641	0	0%	⚠	Works scheduled to commence in June.
10541 - Renewal - Tree Hardware	100,000	100,000	88,853	11,147	11%	✔	Timing variance, delivery of hardware received. Tree Hardware renewal works are ongoing in line with tree replacement program.
10542 - Renewal - Riverbank - Heirisson Revetment RVW	245,600	51,513	51,513	0	0%	⚠	Consulting with MRWA and DBCA for riverbank treatment options, \$194K nominated as carry forward to 2023/24 due to the lengthy consultation process with DCBA and the coordination required with the new Causeway Pedestrian and Cyclist Bridge.
10585 - Wayfinding Signage	159,897	119,897	77,765	42,132	35%	✔	Implementation plan has been finalised and manufacturing commenced in February and on track
10590 - Community Recycling Hubs	15,000	3,200	3,200	0	0%	⚠	Recycling hubs were installed at Council House, CDS facility and Operations depot. Project is anticipated to expand to next year and \$11.8K budget nominated for carry-forward to 2023/24
10607 - Depot fuel bowser compliance	200,000	6,777	1,777	5,000	74%	✔	Project was delayed due to the prolonged timeframe required to negotiate and award the contract to a suitable contractor. \$100K budget nominated to carry-forward to 2023/24.
10612 - Decorative Lighting (New Projects)	345,000	300,000	128,451	171,549	57%	✔	Timing variance, design completed and construction commenced.
10614 - Thomas/Winthrop median island landscape upgr	400,000	100,000	5,603	94,397	94%	✔	Order placed and waiting for traffic management plan approval and anticipated completion in June.
10617 - Retail Mall Enhancement (B)	899,914	899,914	874,274	25,641	3%	✔	Timing variance, majority of the work completed except murals and minor defects.
10622 - Road Safety & Network Improvement Program - 1	93,351	0	0	0	0%	⚠	Detailed design delayed due to amended scope accommodating drainage requirements. \$30K nominated for carry-forward to 2023/24.
10625 - Renewal - Path - Henry Lawson Walk	8,723	8,723	8,484	239	3%	✔	Project complete.

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10627 - Renewal - Stormwater - Victoria Ave	15,198	15,198	17,386	(2,188)	(14%)	✘	Project complete with unfavourable variance.
10628 - Renewal - Path - Broadway	11,113	8,376	0	8,376	100%	✔	Project complete with favourable variance and expenses moved to operating expenses.
10630 - Renewal - Path and Kerb - Nash St	60,000	60,000	57,725	2,275	4%	✔	Project complete with favourable variance.
10631 - JH Abrahams Boardwalk / Viewing platform	20,000	20,000	0	20,000	100%	✔	Project complete with favourable variance and expenses moved to operating expenses.
10632 - Renewal - Path - Francis St	9,501	0	0	0	0%	⚠	Project complete with favourable variance and expenses moved to operating expenses.
10633 - Renewal - Stormwater - Eastbrook Tce	33,602	33,602	21,323	12,279	37%	✔	Project complete with favourable variance.
10635 - Renewal - Roads - Fielder Street - Royal Street to	30,000	30,000	260	29,741	99%	✔	Project complete with reduced scope.
10636 - Renewal - Stormwater - Emerald Tce	41,991	41,991	29,695	12,296	29%	✔	Project complete with favourable variance.
10637 - Renewal - Stormwater - John St	54,586	54,586	56,460	(1,874)	(3%)	✘	Project complete with unfavourable variance.
10638 - Renewal - Stormwater - Trafalgar Rd South	35,411	34,394	31,647	2,747	8%	✔	Project complete with favourable variance.
10639 - Renewal - Kerb - Bennett St Replacement	39,739	32,911	25,124	7,787	24%	✔	Project complete with favourable variance.
10640 - Renewal - Stormwater - Arthur St	54,346	54,346	55,685	(1,339)	(2%)	✘	Project complete with unfavourable variance.
10642 - Renewal - Stormwater - Regal Pl	38,396	38,396	22,396	16,000	42%	✔	Project complete with favourable variance.
10643 - Renewal - Buildings - Council House - Staff Floor F	60,000	40,000	0	40,000	100%	✔	Project cancelled.
10644 - Upgrade - Stormwater - Spring St	28,758	28,758	28,407	351	1%	✔	Project complete with favourable variance.
10645 - Renewal - Blue Boat House Timber Stairs	96,000	96,000	80,985	15,015	16%	✔	Project complete with favourable variance.
10646 - Renewal - Path - Hill St	60,087	60,087	76,951	(16,864)	(28%)	✘	Project complete with unfavourable variance.
10647 - Renewal - Roads - Broadway - Princess Road to Hi	11,552	11,552	1,286	10,266	89%	✔	Project cancelled. Full reconstruction to be scheduled in future year due to discovery of buried tram lines.
10648 - Renewal - Stormwater - Bennett St	60,283	60,283	57,383	2,900	5%	✔	Project complete with favourable variance.
10649 - Renewal - Roads - Brook St	58,000	58,000	58,413	(413)	(1%)	✘	Project complete with unfavourable variance.
10650 - Renewal - Roads - St Georges Tce - William St Inte	105,000	0	2,739	(2,739)	0%	⚠	Works scheduled to commence in June.
10651 - Renewal - Path and Kerb - Moore St	123,211	123,211	115,800	7,411	6%	✔	Project complete with favourable variance.
10652 - Renewal - Path and Kerb - Arthur St Upgrade	80,379	80,379	13,797	66,582	83%	✔	Project completed with a reduced scope.
10653 - Renewal - Roads - Fitzgerald St - James St to John	68,493	61,744	61,811	(68)	(0%)	✘	Project complete.
10654 - Renewal - Path and Kerb - Horatio St	40,931	40,931	41,939	(1,008)	(2%)	✘	Project complete with unfavourable variance.
10655 - Renewal - Roads - Park Rd	69,000	69,000	67,039	1,961	3%	✔	Project complete with favourable variance.
10656 - Renewal - Path and Kerb - Pier St Cook St	49,242	0	37,961	(37,961)	0%	⚠	Project cancelled.
10657 - Renewal - Roads - The Avenue	70,000	12,073	63,394	(51,321)	(425%)	✘	Project complete with favourable variance.
10659 - Renewal - Roads - MRRG - Monash Ave	141,095	136,000	141,108	(5,108)	(4%)	✘	Project complete.
10660 - Renewal - Roads - Ventnor Ave - Ord St to Richarc	127,000	124,791	127,230	(2,439)	(2%)	✘	Project complete.
10663 - Ozone Park along Boardwalk	135,000	0	0	0	0%	⚠	Due unavailability of materials and contractors \$135K nominated to be carried forward.
10664 - Renewal - Kerb - Riverside Dr	50,691	27,000	28,019	(1,019)	(4%)	✘	Project complete with favourable variance.
10665 - Renewal - Roads - MRRG - Wellington St - Milligar	105,000	91,000	1,201	89,799	99%	✔	Project commenced in May and anticipated completion in June.
10666 - Renewal - Kerb - Colin Gr Replacement	63,111	60,111	53,753	6,358	11%	✔	Project complete with favourable variance.
10667 - Renewal - Roads - MRRG - Kings Park Rd	132,810	0	579	(579)	0%	⚠	Project commenced in May and anticipated completion in June.
10668 - Renewal - Stormwater - Delhi St	77,148	77,148	62,180	14,968	19%	✔	Project complete with favourable variance.
10670 - Renewal - Kerb - Bronte St Replacement	83,806	83,806	75,108	8,698	10%	✔	Project complete with favourable variance.
10671 - Renewal - Kerb - Royal St	144,786	144,786	72,487	72,299	50%	✔	Work completed, awaiting invoices from contractor.
10672 - Renewal - Roads - Bellevue Tce	87,000	87,000	80,000	7,000	8%	✔	Project complete with favourable variance.
10676 - Renewal - Roads - Moore Street - Hill Street to Cu	155,000	135,687	104,224	31,463	23%	✔	Project complete with favourable variance.
10677 - Renewal - Roads - Mill St	185,000	173,039	272,953	(99,913)	(58%)	✘	Project complete, variance is due to an accrual error and reversed in June.
10678 - Renewal - Roads - MRRG - Wellington St - Elder St	167,680	125,000	1,538	123,462	99%	✔	Work complete, awaiting invoices from contractor.
10679 - Renewal - Roads - Royal St - Lord St to Hill St	180,000	91,984	94,454	(2,470)	(3%)	✘	Project complete with favourable variance.
10681 - Renewal - Electrical Lighting - Bellevue Tce & Cliff	205,000	153,750	187,161	(33,411)	(22%)	✘	Timing variance, Stage 1 work commenced and nearing completion. Stage 2 anticipated to complete in June.
10682 - Renewal - Roads - Winthrop Ave	176,000	176,000	171,355	4,645	3%	✔	Work completed, awaiting invoices from contractor.
10683 - Renewal - Roads - Colin St - Richardson St to Hay	256,000	256,000	196,980	59,020	23%	✔	Work completed, awaiting invoices from contractor.
10684 - Renewal - Roads - MRRG - Loftus St - Mitchell Fwy	297,419	880	3,619	(2,739)	(311%)	✘	No tender responses - project now requires two contractors to complete different scopes. Work anticipated to commence in June.
10685 - Renewal - Buildings - Compliance Works	415,000	244,786	54,574	190,212	78%	✔	Timing variance, compliance works projects are on track except for the State Library Car park fire panel and detectors due to legal review, \$200K nominated to be carried forward.
10686 - Renewal - Kerb - Ventnor Ave	146,286	135,000	139,531	(4,531)	(3%)	✘	Work completed, awaiting invoice from supplier.

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Variances
10687 - Renewal - Roads - R2R Kings Park Rd	420,000	27,971	32,912	(4,940)	(18%)	✘	Timing variance, project commenced in May and anticipated completion June.
10688 - Renewal - Roads - Riverside Dr - Plain St to Hill St	570,000	570,000	452,465	117,535	21%	✔	Timing variance, work commenced in March with Main Roads works are pending.
10690 - Building - Forrest Place Green Room Water Ingres	425,000	220,476	116,979	103,498	47%	✔	Timing variance, contract awarded for design consultant and contract documents, works scheduled to be completed October 2023.
10691 - Renewal - Buildings - Council House Fountain & C	950,000	531,009	153,589	377,419	71%	✔	Work commenced and project is on track and anticipated completion in June.
10693 - Streetscape Replacement and Upgrade - Parkway	1,000,000	679,181	381,750	297,431	44%	✔	Timing variance, works commenced and anticipated completion in June.
10694 - Renewal - Buildings - Condition Survey & Rectifica	1,301,000	574,974	586,576	(11,602)	(2%)	✘	Timing variance, majority of the projects are on track except Pier Street car Park. The car park project was delayed due to market conditions to award a contract. \$120K budget nominated to carry -forwards to 23/24
10695 - Renewal - Claisebrook Riverwall	205,215	205,215	174,750	30,465	15%	✔	Timing variance, 80% of work completed and work on hold due to unfavourable tiding condition, \$30K nominated carryforward.
10702 - Renewal Stormwater -160 Hay St	35,062	35,062	29,783	5,279	15%	✔	Project complete with favourable variance.
10706 - Renewal - Path and Kerb - Burt way	10,000	10,000	0	10,000	100%	✔	Project completed through operating budget.
10710 - Replacement Carpark Entry/Exit gates	310,000	12,067	12,847	(780)	(6%)	✘	Project delayed due to extended lead-time on required construction materials. \$150K budget nominated for carry-forward.
12082 - Two Way Hill Street (St Georges Tce - Wittnoom S	0	0	4,895	(4,895)	0%	!	
12178 - Mall Safety - Fixed Bollards	748,576	748,576	770,965	(22,390)	(3%)	✘	Project complete with unfavourable variance
12192 - Projects from Lighting Masterplan	0	0	(4,560)	4,560	0%	!	Rectification of previous year expenses.
14087 - East End Revitalisation	80,712	80,712	(30,188)	110,899	137%	✔	Accrual reversal from the previous year.
14109 - Bus Stop Replacement	885,844	224,414	443,222	(218,808)	(98%)	✘	Timing variance, 6 of 12 shelters ordered and have been installed and 26 additional shelters have been fabricated.
14150 - Christmas Decorations	690,000	341,554	199,690	141,864	42%	✔	Manufacturing commenced and delivery is anticipated in June.
14154 - Winthrop Avenue/Thomas Street Shared Path	2,200,000	640,961	331,727	309,234	48%	✔	Works commenced in May and are anticipated to be completed in July. Delayed due to discovery of dieback in Kings Park, adjacent to the project site. \$909K nominated for carry-forward.
14406 - Renewal - Electrical Lighting - Mitigation Old Bunt	112,124	112,124	95,952	16,171	14%	✔	Project complete with favourable variance.
14424 - Drainage - Pit Covers	110,435	110,435	110,435	0	0%	!	Project completed.
Total - Infrastructure and Operations Alliance	52,810,475	36,918,420	35,945,006	973,414	3%		
Commercial Services Alliance							
10112 - Initial Recognition of Assets	0	0	855	(855)	0%	!	
10247 - MP - Minor Plant	1,000	1,000	0	1,000	100%	✔	
10259 - SS - 4 Cyl Sedan	54,630	54,630	54,630	0	0%	!	Vehicle delivered.
10263 - TU - Tray Top Ute	55,104	55,104	55,104	0	0%	!	Vehicle delivered.
10369 - Commercial Property Defit/Fitout	0	0	13,054	(13,054)	0%	!	
10401 - Renewal - CCTV - Infrastructure	474,550	398,070	347,836	50,233	13%	✔	Timing variance, procurement for CPP CCTV replacements completed and Installation schedule to commence in May. CCTV Network switch delivered and installed. Access control proof of concept for various car parks completed. The consultancy scope has been finalised for other car parks and remaining funds nominated to be carried forward.
10467 - Expansion - CCTV	50,000	39,000	34,640	4,360	11%	✔	Project complete and awaiting final invoices from suppliers
10586 - Building - Council House L10 - Commercial Ovens	25,000	0	26,384	(26,384)	0%	!	Project complete.
10615 - 87-89 Pier St Commercial Properties Tenancy Upg	50,000	4,545	0	4,545	100%	✔	Design team has been appointed, stakeholder engagement completed and anticipated to complete the project by June.
10711 - Carpet Replacement Level 8	60,000	60,000	0	60,000	100%	✔	Carpet ordered and work scheduled to commence in June.
23432 - Leased Properties	590,870	590,870	590,870	0	0%	!	Accounting treatment for Point Fraser Café lease capitalisation.
Total - Commercial Services Alliance	1,361,154	1,203,219	1,123,374	79,845	7%		
Total Expenditure	59,306,468	41,643,795	39,450,607	2,193,187	5%		

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Variances
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City of Perth Investment Report

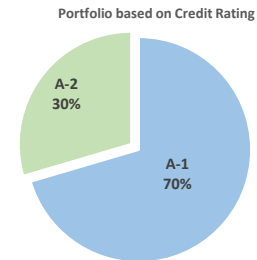
Attachment E

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	Weighted Average Interest	Total Invested	Actual Exposure %	Policy Limit	Compliance
A-1	4.05%	\$ 132,278,265	70%	100%	✓
A-2	4.06%	\$ 55,503,258	30%	60%	✓
Total	4.05%	\$ 187,781,523	100%		



* A-1 also includes A-1+

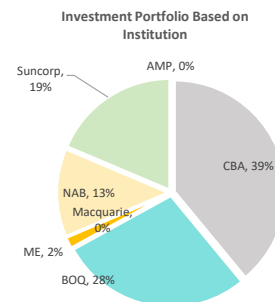
Investment Portfolio Based on Institution

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%

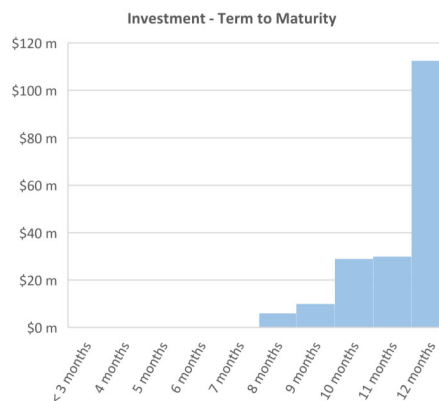
Institution	Total Invested	Actual Exposure %	Policy Limit	Compliance
AMP	3,258	0%	30%	✓
CBA	73,278,265	39%	45%	✓
BOQ	52,500,000	28%	30%	✓
ME	3,000,000	2%	30%	✓
Macquarie	-	0%	45%	✓
NAB	24,000,000	13%	45%	✓
Suncorp	35,000,000	19%	45%	✓
Total	187,781,523	100%		



Investment Portfolio Based on Term to Maturity

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

Term	Weighted Average Interest	Projected Interest	Value \$
< 3 months	4.2%	11,926	\$ 281,523
4 months	-	\$ -	-
5 months	-	\$ -	-
6 months	-	\$ -	-
7 months	-	\$ -	-
8 months	2.9%	171,222	\$ 6,000,000
9 months	3.3%	330,836	\$ 10,000,000
10 months	3.5%	1,013,144	\$ 29,000,000
11 months	3.6%	1,091,458	\$ 30,000,000
12 months	4.4%	4,995,858	\$ 112,500,000
Total	4.1%	\$ 7,614,443	\$ 187,781,523





City of Perth Investment Report

Attachment E

Cash Investments

Short Term Investments

Funds Held in OnCall Accounts:

Following is a list of investments categorised as Cash and Cash Equivalents due to their short term maturity (being less than 3 months) from date of purchase.

	S & P Credit Rating	Amount Invested \$	Interest Rate %	Term (Days)	Maturity Date	Earnings YTD \$
<u>Municipal Fund</u>						
AMP Notice (31 days)		3,258	4.30%	OnCall	11am	87
	A-2	3,258				87
CBA Online Saver		94,077	3.95%	OnCall	11am	2,249
	A-1	94,077				2,249
Total - Municipal Fund		97,335				2,335
<u>Reserve Fund</u>						
CBA Online Saver		184,188	3.95%	OnCall	11am	9,591
	A-1	184,188				9,591
Total - Reserve Fund		184,188				9,591
Total		281,523				11,927

15.2 Schedule of Accounts Paid - May 2023

Responsible Officer	Michael Kent – Chief Financial Officer
Voting Requirements	Simple Majority
Attachments	Attachment 15.2A – Schedule of Accounts Paid - May 2023 ↓

Purpose

For Council to note details of payments made under delegated authority for the month of May 2023.

Recommendation

That Council:

1. RECEIVES the Schedule of Accounts Paid for the period ended 31 May 2023 as attached as Appendix 15.2A.
2. RECORDS in the Ordinary Council Meeting minutes the summary of accounts paid being:

Total Accounts Paid	
Municipal Fund	\$18,351,053.92
Trust Fund	0
Total - All Funds	\$18,351,053.92

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 an attachment to this report.
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 15.2A) contains the following payments made under Delegated Authority 2.14 - Payments from the Municipal & Trust Fund:

Schedule of Accounts Paid - May 2023		
Municipal Fund		
EFT & Cheque Payments	Direct Creditor Payments	14,589,292.72
Sub Total - EFT & Cheques		14,589,292.72
Direct Debits	Bank Charges and Merchant Fees	53,291.78
Sub Total - Direct Debits		53,291.78
Payroll	05/05/2023	\$1,816,206.43
	19/05/2023	\$1,877,646.66
Sub Total - Payroll		\$3,693,853.09
Corporate Cards		14,616.33
Sub Total - Cards		14,616.33
Total per Attachment 15.2A		
Total Payments from Municipal Fund		18,351,053.92
Investments in Term Deposits		0
Trust Fund		
Trust EFT & Cheques		
Total - Trust Funds		

Consultation

Nil.

Decision Implications

7. 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 <i>Local Government Act 1995</i> 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:	Nil.

Financial Implications

8. 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

Nil.

15.3 Corporate Business Plan Quarterly Progress Report 4

Responsible Officer	Melissa Murphy – General Manager Corporate Services
Voting Requirements	Simple Majority
Attachments	Attachment 15.3A – Corporate Business Plan Quarterly Progress Report 4 ↓

Purpose

To inform Council of the progress made against the Corporate Business Plan 2022/23-2025/26 during the fourth and final quarter of the 2022/23 financial year, covering the period 1 April to 30 June 2023.

Recommendation

That Council:

1. ENDORSES the Corporate Business Plan Quarterly Progress Report 4 for the period 1 April to 30 June 2023, as contained in Attachment 15.3A; and
 2. APPROVES the amendment of the Corporate Business Plan 2022/23-2025/26 to remove the project 'Ozone Park boardwalk replacement' and its associated deliverable for the 2022/23 financial year.
-

Background

1. The Corporate Business Plan 2022/23-2025/26 (CBP) was adopted by Council at its Ordinary Meeting held 26 July 2022. The CBP sets out the City's priorities for the next four years, guided by the Strategic Community Plan 2022-2032.
2. The City provides quarterly reports to Council on the progress of the deliverables set out in the CBP. The first, second and third quarterly reports were endorsed by Council at its Ordinary Meetings held 22 November 2022, 28 February 2023 and 26 April 2023, respectively.
3. The CBP must be reviewed annually. At the Special Council Meeting on 17 July 2023, Council considered the new Corporate Business Plan 2023/24-2026/27, which will replace the Corporate Business Plan 2022/23-2025/26.

Discussion

4. Of the 71 deliverables scheduled for the 2022/23 financial year:
 - a. 63 (88.5%) have been delivered
 - b. 7 (10%) are delayed
 - c. 1 (1.5%) was not progressed.
5. The report is the last against the Corporate Business Plan 2022/23–2025/26. Future reports will cover progress against the new Corporate Business Plan 2023/24–2026/27.
6. Of the 63 (88.5%) deliverables achieved, 44 (62%) were achieved during the quarter. Key achievements are listed below.

Project/program	Deliverables achieved	Comments
Heritage Perth month	Heritage events delivered	The Boorloo Heritage Festival was held in April. Ninety-six events were delivered across neighbourhoods, with overall attendance of 30,000.
Social Health and Wellbeing Plan	Plan provided to Council for consideration	Council endorsed the Social, Health and Wellbeing Strategy 2023-2033 at its Ordinary Meeting held 27 June 2023.
Public Toilet Plan	Plan reviewed and outcomes report provided to Elected Members for consideration	Council adopted the Public Toilet Plan 2022-2032 at its Ordinary Meeting held 26 April 2023.
Roe Street Enhancement (City Deal)	Construction works completed	Practical completion was achieved in June.
Property portfolio projects	Council House level 3 lease progressed	Council approved a lease proposal at its Ordinary Meeting held 27 June 2023.
Workforce Learning and Development Framework	Framework completed	The Framework was approved by the ELT in June. Rollout has commenced and includes an annual staff learning and development calendar with more than 90

Project/program	Deliverables achieved	Comments
		in-person offerings from accredited training providers.
Marketing for City of Perth Parking	Campaign rollout completed	<p>The marketing campaign ran from 12 March through to 8 May 2023. Outcomes were presented to Elected Members through a Current Issues Briefing Note on 13 June and included:</p> <ol style="list-style-type: none"> 1. The perception that 'parking is hard to find' decreased by 3.6% in March (2.5 weeks) and 5.4% in April. 2. App downloads increased 106% over the campaign period, year on year. 3. Mobile app page views increased by 1,054% year on year.

7. The following seven deliverables are delayed. All continue to progress, with several expected to be completed early in 2023/24.

Project/program	Deliverables delayed	Comments
UWA + QEII Precinct Plan	Draft technical studies completed	<p>A briefing paper was provided to Elected Members in June that outlined out the scope and status of all technical studies. The majority of studies were completed by the end of June 2023. The Transport Impact Assessment and Parking Management Plan have been deferred to enable State Government transport investigations to be integrated into the City's work. The draft report is expected to be completed during quarter 1 of FY2022/23.</p> <p>A Request for Tenders for the preparation of the Precinct Plan has been released, closing on 20 July 2023.</p>
	Precinct Plan commenced	
Local Planning Scheme No. 3	Draft land use and built-form controls	<p>A briefing paper was provided to Elected Members in June that set out the work that has been completed and the work yet to be completed. The draft land use terms, zones/reserve objectives, land use permissibilities and Scheme Map have been prepared and are undergoing internal review.</p> <p>Building heights and setbacks for character and heritage areas have been finalised, and identification and modelling for outside character and heritage areas is underway. Draft statements of cultural heritage significance and design guidelines for six heritages areas and eight character areas have been prepared and are undergoing internal review.</p>
	Draft heritage and character design guidelines	
Upgrade City business systems	Procurement processes completed	At its Ordinary Meeting held 28 March Council supported a change of strategic pathway. The scope

Project/program	Deliverables delayed	Comments
to a cloud-based platform (City of Perth Technology Strategy, Year 1 of 4)		has changed to the extent that it is no longer achievable in its entirety within this financial year. Procurement processes commenced during quarter 4 in accordance with the new pathway.
Thomas Street/Winthrop Avenue bike path project	Bike path between Stirling Highway and Aberdare Road constructed	Construction has commenced and is expected to be completed early in FY2023/24. The project encountered delays due to unforeseen environmental approvals outside the City's control requiring a dieback management plan.
Hay Street East End two-way conversion	Design for Bennett Street to Victoria Avenue completed	Detailed design is underway and is expected to be completed during quarter 1 of FY2023/24. Design has been delayed due to the initial tender attracting no responses.

8. The following project did not progress. It is recommended that Council approves amending the CBP to remove the project and its associated deliverable for 2022/23.

Project/program	Deliverables	Comments
Ozone Park boardwalk replacement	Completion of works	This project has been deferred to a future year. Initial and secondary attempts to procure a contractor were unsuccessful and did not yield a value for money outcome (210% over budget).

9. If Council supports the recommendation to remove the project and deliverable identified under point 8, the total number of deliverables is revised to 70. On that basis, the revised and final outcomes for 2022/23 are:
- a. 63 (90%) have been delivered
 - b. 7 (10%) are delayed.

Consultation

Nil.

Decision Implications

Nil.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Well-Governed
Related Documents (Issue Specific Strategies and Plans):	Strategic Community Plan – Articulates the community’s vision for the city. The Corporate Business Plan sets out how the City plans to deliver this vision.

Legislation, Delegation of Authority and Policy	
Legislation:	<p>Section 2.7 of the <i>Local Government Act 1995</i> provides that Council is responsible for the performance of the local government’s functions.</p> <p>Section 5.56 of the <i>Local Government Act 1995</i> requires a local government to plan for the future of the district.</p> <p>Regulation 19DA of the <i>Local Government (Administration) Regulations 1996</i> establishes the requirements for a Corporate Business Plan, including adoption and modification.</p>
Authority of Council/CEO:	<p>Under the Act and Regulations, the Council is responsible for the performance of the City’s functions and setting the Corporate Business Plan. Accordingly, it is appropriate for Council to receive regular updates on the progress of this plan.</p> <p>Regulation 19DA(6) of the <i>Local Government (Administration) Regulations 1996</i> requires that a Corporate Business Plan, or modifications of such a plan, be considered and adopted by an absolute majority of Council.</p>
Policy:	Nil.

Financial Implications

Nil.

Further Information

Nil.

16. Chief Executive Officer Reports

16.1 City of Perth Inquiry Recommendations - Quarterly Progress Update - Q4 (1 April - 30 June 2023)

Responsible Officer	Michelle Reynolds – Chief Executive Officer
Voting Requirements	Simple Majority
Attachments	Attachment 16.1A – Recommendations of the Inquiry into the City of Perth - Quarterly Progress Update - Q4 (1 April - 30 June 2023) updates ↓

Purpose

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

Recommendation

That Council RECEIVES the quarterly (Q4 2022/23, 1 April – 30 June 2023) progress update on the remaining recommendations from the Inquiry into the City of Perth.

Background

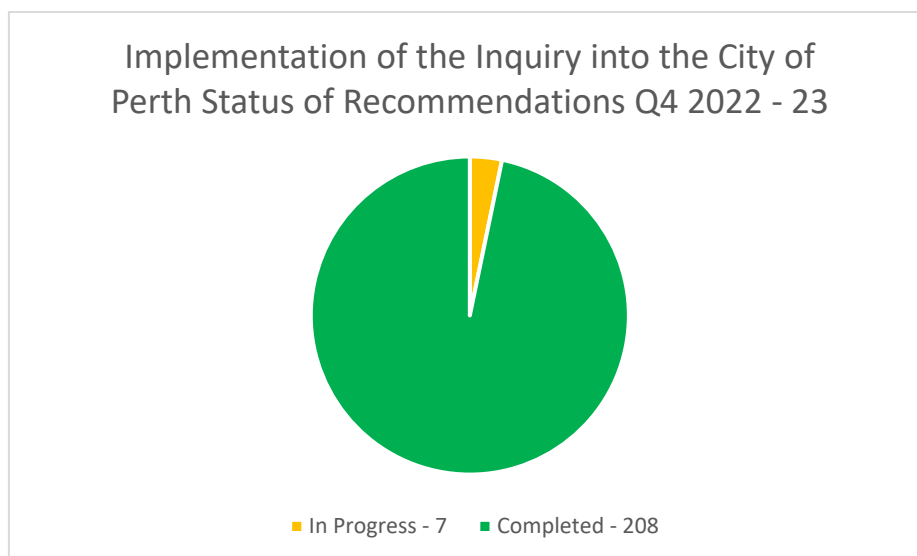
1. The final report of the Inquiry into the City of Perth (Inquiry) was tabled at State Parliament on 11 August 2020. The report detailed 341 recommendations for both the City of Perth (215) and State Government (126).
2. Quarterly progress updates on the implementation of the Inquiry’s recommendations have been presented to Council as outlined in the below table, and the City of Perth (the City) has made significant progress toward addressing the Inquiry's recommendations.

City of Perth Inquiry recommendations Quarterly progress updates			
2020	2021	2022	2023
<ul style="list-style-type: none"> • 15 December 2020 	<ul style="list-style-type: none"> • 30 March 2021 • 27 July 2021 • 23 November 2021 	<ul style="list-style-type: none"> • 22 February 2022 • 31 May 2022 • 30 August 2022 • 22 November 2022 	<ul style="list-style-type: none"> • 28 February 2023 • 26 April 2023

3. As of 31 March 2023, the City had completed 206 out of 215, or 96% of recommendations.
4. A further quarterly progress update (Q4 2022/23, 1 April – 30 June 2023) is now presented for Council to receive (Attachment 16.1A).

Discussion

5. Subject to the endorsement of the Department of Local Government, Sport and Cultural Industries (DLGSC), the City has completed a total of **208 out of 215, or 96.7 %** of the recommendations and **7** recommendations remain in progress.
6. The progress achieved to date, subject to DLGSC’s endorsement is included below:



Consultation

Next steps

7. This quarterly progress update will be provided to the DLGSC along with evidence to validate completion. The Inquiry Oversight Group will then consider the information provided. If the recommendations are deemed to be addressed, they will be officially closed out.

Decision Implications

8. The City is working with the DLGSC to close out the recommendations of the Inquiry.

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

9. No financial implications are associated with the presentation of this information report.

Further Information

Nil.

17. Committee Reports

Nil.

18. Motions of which Previous Notice has been Given

This item will be dealt with at the Ordinary Council Meeting.

19. Matters for which the meeting may be closed

Nil.

20. Urgent Business

This item will be dealt with at the Ordinary Council Meeting.

21. Closure