

ATTACHMENT A (1 of 6)



Financial Activity Statement - by Nature

CITY OF JOONDALUP
Period: July-05

	Note	Adopted Budget	YTD Budget	YTD Actual	Variance	Variance
		\$	\$	\$	\$	%
OPERATING REVENUE						
Rates		48,494,368	0	(1,318)	(1,318)	100
Rates - Specified Area		116,592	0	0	0	0
Government Grants & Subsidies	1	9,024,744	31,924	377,032	545,108	1,700
Contributions, Reimbursements and Donations	2	8,475,736	279,128	636,622	357,494	128
Profit on Asset Disposal		74,596	0	28,168	28,168	100
Fees & Charges		16,080,136	421,270	433,886	12,616	3
Interest Earnings	3	2,248,000	145,096	203,450	58,354	40
Other Revenue		126,000	10,500	36,751	26,251	250
		84,640,172	887,918	1,914,590	1,026,672	116
OPERATING EXPENDITURE						
Employee Costs	4	30,652,013	2,404,350	1,960,043	444,307	18
Materials & Contracts	5	26,584,915	1,978,988	1,493,948	485,040	25
Utilities (Gas, Electricity, Water etc)	6	3,164,388	303,628	80,507	223,121	73
Depreciation on Non Current Assets		15,030,810	1,252,241	1,262,957	(10,716)	(1)
Loss on Asset Disposal		260,485	0	28,858	(28,858)	100
Insurance Expenses		939,272	77,428	76,509	919	1
Other Expenses		45,000	3,750	0	3,750	100
		76,676,883	6,020,385	4,902,822	1,117,563	19
SURPLUS/(DEFICIT) FROM OPERATIONS						
		7,963,289	(5,132,467)	(2,988,232)	2,144,235	(42)
CAPITAL WORKS:						
Purchase of Land		0	0	0	0	0
Purchase of Buildings		0	0	20,182	(20,182)	100
Purchase of Artworks		20,000	0	0	(0)	100
Purchase of Furniture & Equipment	7	1,814,878	81,668	18,492	63,176	77
Purchase of Vehicles & Plant	8	3,517,000	27,000	252,148	(225,148)	(834)
Acquired Infrastructure Assets		3,750,000	0	0	(0)	100
Construction of Infrastructure Assets	9	32,932,758	1,972,670	1,158,706	813,964	41
		42,054,636	2,081,338	1,449,530	631,808	30
Adjustments for Non-Cash Movements						
Depreciation on Assets		15,030,810	1,252,241	1,262,957	(10,716)	1
Loss on Disposal		260,485	0	28,858	28,858	100
Profit on Disposal		(74,596)	0	(22,944)	(22,944)	100
Adjustments for Other Cash Movements						
Proceeds from Disposal	10	1,265,000	0	(96,818)	(96,818)	100
Loan funds		900,000	0	0	0	0
Loan repayments (principal)		(228,493)	0	0	0	0
Funded From						0
Transfers from Reserves	11	20,764,314	195,000	0	(195,000)	(100)
Transfers to Reserves		(12,075,873)	(86,457)	(72,100)	14,357	(17)
Opening Funds		8,229,698	8,229,698	8,220,279	(9,419)	(0)
Closing Funds		(2)	2,376,677	4,882,471	2,505,794	105

Capital Expenditure Summary

CITY OF JOONDALUP
July-05

ATTACHMENT A (2 of 6)

	<i>Note</i>	<i>Adopted Budget</i>	<i>YTD Budget</i>	<i>YTD Spend Actual</i>	<i>Variance</i>	<i>Variance</i>
		\$	\$	\$	\$	%
Capital Expenditure						
Computer & Computer Equipment	7	1,508,793	55,000	18,492	36,508	66
Furniture & Office Equipment		134,985	0	0	0	0
Heavy Vehicles	8	980,000	0	163,840	(163,840)	100
Light Vehicles		1,795,000	27,000	42,983	(15,983)	(59)
Mobile Plant	8	742,000	0	75,245	(75,245)	100
Plant & Equipment	7	171,100	26,668	0	26,668	100
Artifacts & Artworks		20,000	0	0	0	0
Parks & Reserves Infrastructure		105,000	0	0	0	0
Roads Infrastructure		2,450,000	0	0	0	0
Footpaths Infrastructure		235,000	0	0	0	0
Drainage Infrastructure		785,000	0	0	0	0
Car Parking Infrastructure		0	0	0	0	0
Other Engineering Infrastructure		175,000	0	0	0	0
Capital Expenditure Total		9,101,878	108,668	300,560	(191,892)	(177)

Capital Works Summary

CITY OF JOONDALUP
July-05

ATTACHMENT A (3 of 6)

	Note	Adopted Budget	YTD Budget	YTD Spend Actual	Variance	Variance
		\$	\$	\$	\$	%
Capital Works						
C101 Major Building Works - Municipal Fund		9,448,079	870,000	840,217	29,783	3
C102 Major Building Works - Reserve Fund		6,954,426	0	0	0	0
C201 Roadworks - Municipal Fund	9	2,502,871	428,550	3,150	425,400	99
C203 Roadworks - MRRP	9	1,657,926	0	112,198	(112,198)	100
C205 Roadworks - Reserve Fund	9	158,450	158,450	0	158,450	100
C301 Resurfacing - Municipal Fund		460,852	34,715	222	34,493	99
C303 Resurfacing - FLRG	9	1,904,937	213,471	15,968	197,503	93
C304 Resurfacing - MRRP		535,796	48,217	0	48,217	100
C305 Resurfacing - MRDG		520,745	0	11,360	(11,360)	100
C306 Resurfacing - Roads to Recovery		1,074,349	0	777	(777)	100
C401 Traffic Management - Municipal Fund		1,747,441	0	26,434	(26,434)	100
C404 Traffic Management - Black Spot		466,216	2,882	14,788	(11,906)	(413)
C407 Traffic Management - Reserve		146,800	0	36,041	(36,041)	100
C501 Shared Paths/Bicycle Facilities		180,606	0	286	(286)	100
C503 Shared Paths/Bicycle Facilities - BikeWest/PBN		105,000	0	0	0	0
C511 Footpaths - Construction		58,000	0	(335)	335	100
C512 Footpaths - Replacement		306,800	15,800	23,300	(7,500)	(47)
C521 Pedestrian Underpasses & Bridges		72,600	0	128	(128)	100
C531 Parking Facilities - Municipal Fund		299,500	0	22,717	(22,717)	100
C541 Drainage - Municipal Fund	9	822,189	74,490	16,926	57,564	77
C542 Drainage - Reserve Fund		61,878	0	(11,290)	11,290	100
C551 Street Lighting - Municipal Fund		338,516	0	11,674	(11,674)	100
C601 Foreshore Protection/Restoration	9	459,991	86,960	5,600	81,360	94
C611 Sporting Facilities		399,366	9,643	0	9,643	100
C621 Playground Equipment		337,236	12,852	0	12,852	100
C641 Streetscape Enhancement		19,223	0	1,875	(1,875)	100
C651 Park & Reserve Enhancements		380,779	3,440	7,602	(4,162)	(121)
C661 Dry Park Development/Upgrade		339,941	3,500	9,764	(6,264)	(179)
C671 Retic Park Development/Upgrade		141,600	7,200	9,305	(2,105)	(29)
C702 Major Council Works - Reserve		1,030,645	2,500	0	2,500	100
Capital Works Total		32,932,758	1,972,670	1,158,707	813,963	41

**NOTES TO AND FORMING PART OF THE FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDED ON 31 JULY 2005**

1 Government Grants & Subsidies

Early receipt of a grant that had been budgeted for September, **\$518k**, for the Metro Regional Road Program.

2 Contributions, Reimbursements and Donations

Early receipt of **\$360k** from Beaumaris Land Sales, budgeted for August, relating to the Ocean Reef Road Development.

3 Interest Earnings

The City received a higher interest rate on funds invested than had been budgeted for, **6.13%** compared to **5.50%**, resulting in additional revenue of **\$20k**. The average balance of funds invested during July was **\$39.0m** compared to the budgeted amount of **\$31.6m**, resulting in additional revenue of **\$38k** at the higher rate of interest.

4 Employee Costs

The variance in employee costs is due primarily to vacant positions yet to be filled as follows: -

• Salary positions in the 2005/06 approved establishment	\$261k
• Wage positions in the 2005/06 approved establishment	\$56k
• Salary positions to be added to the establishment as a result of new 2005/06 projects	\$39k
• Wage positions to be added to the establishment as a result of new 2005/06 projects	\$13k
	<u>\$369k</u>

5 Materials & Contracts

The under spend is due primarily to the following: -

	Budget	Actual	Variance
a) Materials	\$670k	\$551k	\$119k
b) Professional Fees	\$115k	\$27k	\$88k
c) Travel, Vehicles and Plant	\$98k	\$22k	\$76k
d) Consultancy and IT Consulting	\$91k	\$19k	\$72k
e) Other Service Expenses	<u>\$228k</u>	<u>\$171k</u>	<u>\$57k</u>
	\$1,202k	\$790k	\$412k

- a) The materials variance is due to an underspend in external contract services.
Adverse weather has caused temporary delays in the following maintenance areas: -

	Budget	Actual	Variance
Engineering Maintenance (supply of materials and external contractors)	\$88k	\$40k	\$48k
Building Maintenance (external contractors)	\$43k	\$0k	\$43k
Parks Maintenance (purchase of materials)	\$35k	\$19k	\$16k
	\$166k	\$59k	\$107k

- b) The panel inquiry has a July budgeted expenditure for legal fees of **\$81k**, with no corresponding actual expenditure.
- c) Vehicle usage was budgeted for **\$80k** but year to date spending totaled **\$45k**, due to phasing variances, weather conditions and staff availability due to leave during this time of year. Fuel costs were budgeted for **\$44k** but invoices were not received until after July close off.
- d) Consultancy and IT consulting had a budget of **\$79k**, but spent only **\$14k** in July. The variance is considered timing in nature with expenditure deferred pending budget approval and finalization of new centralized cost control procedures.
- e) Tipping fees have a year to date budget of **\$207k**, but only **\$151k** was spent in July. This is due primarily to collecting 4,300 tonnes of waste compared to the budgeted 5,000 tonnes.

6 Utilities (Gas, Electricity, Water etc)

This is a timing variance due to delays in receiving power costs for July in time for close off. The estimated charge of **\$237k** will be included in the August results.

7 Purchase of Furniture and Equipment

Computer servers for Proclaim, Human Resources and database management systems phased in July for budget purposes will be purchased in August, **\$41k**.

8 Purchase of Vehicles and Plant

A tractor, **\$75k**, and a refuse truck, **\$164k**, budgeted for September were purchased ahead of budget phasings.

9 Construction of Infrastructure Assets

The underspend relates primarily to the following: - (detailed explanations below table)

	Budget	Actual	Variance
• C201 Joondalup Drive (municipal funded)	a) \$255k	\$3k	\$252k
• C201 Ocean Reef Road (municipal funded)	b) \$174k	\$0k	\$174k



• C203 Joondalup Drive (Main Roads grant)	a)	\$0k	\$105k	(\$105k)
• C205 Ocean Reef Road (reserve funded)	b)	\$158k	\$0k	\$158k
• C303 Road Resurfacing (FLRG funded)	c)	\$213k	\$16k	\$197k
• C541 Drainage (municipal funded)	d)	\$74k	\$17k	\$57k
• C601 Foreshore Protection (municipal funded)	e)	\$87k	\$6k	\$81k
		\$961k	\$147k	\$814k

- a) Outstanding negotiations with Western Power and contractors over the location and standard of streetlights have delayed payment on the Joondalup Drive development (C201), **\$252k**, however this is offset by an earlier than budgeted payment of the Main Roads component of the project, as the grant was received early by the City, **\$105k**.
- b) The progress payment for July for work on Ocean Reef (C201 & C205) was not made as phased in the budget as work had not progressed to the point required to initiate the next progress payment, causing a variance of **\$332k**. The project is approximately two weeks behind schedule but is still expected to be finished in October as budgeted.
- c) Work on road resurfacing has been held up due to adverse weather conditions, **\$197k**.
- d) Work on drainage has been held up due to adverse weather conditions, **\$57k**.
- e) Work on foreshore protection has been held up due to adverse weather conditions, **\$81k**.

10 Proceeds from Disposal

Vehicles which were part of the previous year's vehicle replacement program were disposed of late, during July this financial year, **\$97k**.

11 Transfers from Reserves

The variance in transfers from reserves relates to a delay in funding requirements for the rates revaluation, **\$195k**. The transfer will take place in August.

Financial Activity Statement - by Programme

CITY OF JOONDALUP

Period: July-05

	Note	Adopted Budget	YTD Budget	YTD Actual	Variance	Variance
		\$	\$	\$	\$	%
OPERATING REVENUE						
General Purpose Funding	1	38,463,514	143,778	209,712	65,534	46
Governance		0	0	6	6	100
Law, Order and Public Safety		621,443	45,310	37,253	(8,057)	(18)
Health		234,853	7,996	6,782	(1,215)	(15)
Education and Welfare		406,247	30,371	37,839	7,468	25
Community Amenities	2	9,810,877	71,435	158,597	87,161	122
Recreation and Culture		5,127,080	236,905	251,220	14,315	6
Transport	3	8,397,103	246,723	1,144,272	897,549	364
Economic Services		1,188,962	80,432	48,373	(32,059)	(40)
Other Property and Services		390,093	24,968	20,937	(4,031)	(16)
		84,640,172	887,918	1,914,590	1,026,672	116
OPERATING EXPENDITURE						
General Purpose Funding		1,158,584	78,345	64,064	14,281	18
Governance	4	8,019,032	629,461	481,809	147,651	23
Law, Order and Public Safety	5	3,150,790	250,109	166,722	83,387	33
Health		1,402,946	94,980	89,883	5,096	5
Education and Welfare		1,545,247	121,196	97,384	23,813	20
Community Amenities	6	11,132,121	877,400	720,347	157,053	18
Recreation and Culture	7	23,854,733	2,052,132	1,789,826	262,306	13
Transport	8	17,567,983	1,507,849	1,192,448	315,402	21
Economic Services		1,346,152	108,430	93,665	14,765	14
Other Property and Services	9	7,499,295	300,484	206,675	93,809	31
		76,676,883	6,020,385	4,902,823	1,117,562	19
		7,963,289	(5,132,467)	(2,988,232)	2,144,233	(42)
CAPITAL WORKS						
General Purpose Funding		0	0	0	0	0
Governance		0	0	0	0	0
Law, Order and Public Safety		271,186	4,538	1,526	3,012	66
Health		16,669	77	26	51	66
Education and Welfare		4,010,833	3,702	1,245	2,457	66
Community Amenities		2,526,298	9,251	0	9,251	100
Recreation and Culture	10	10,620,934	1,039,151	861,895	177,256	17
Transport	11	22,582,356	1,026,253	444,354	581,899	27
Economic Services		7,338	154	52	102	66
Other Property and Services	12	1,999,022	2,730	141,959	(139,209)	(5,062)
		42,034,636	2,081,338	1,449,520	631,808	30
Adjustments for Non-Cash Movements						
Depreciation on Assets		15,030,810	1,252,241	1,262,957	10,716	1
Loss on Disposal		260,485	0	28,858	28,858	100
Profit on Disposal		(74,596)	0	(22,944)	(22,944)	100
						0
Adjustments for Other Cash Movements						
Proceeds from Disposal	13	1,265,000	0	(96,818)	(96,818)	100
Loan funds		900,000	0	0	0	0
Loan repayments (principal)		(228,493)	0	0	0	0
Funded From						
Transfers from Reserves	14	20,764,314	195,000	0	(195,000)	(100)
Transfers to Reserves		(12,075,873)	(86,457)	(72,100)	14,357	(17)
Opening Funds		8,229,698	8,229,698	8,220,279	(9,419)	(0)
Closing Funds		(2)	2,376,677	4,882,471	2,505,793	105



Financial Activity Statement - by Business Unit

CITY OF JOONDALUP
Period: July-25

	NAF	Adopted Budget	YTD Budget	YTD Actual	Variance	Variance	%
		\$	\$	\$	\$		
OPERATING REVENUE							
General Purpose Funding	1	58,463,514	145,066	200,312	64,216		44
Governance Costs		0	0	0	0		100
CEO Administration		0	0	0	0		0
Audit & Executive Services		700,500	42	0	(42)		(100)
Marketing Communication & Council Support		150,350	10,446	110	(10,336)		(99)
Strategic & Sustainable Development		90,900	0,375	0	(9,567)		(100)
Human Resource Services		0	0	0	0		100
Corporate Services & Resource Management		0	0	0	0		0
Financial Services		158,340	34,981	(12,55)	(2,628)		(16)
Assets & Commissioning Services		918,796	10,976	91,894	60,918		197
Information Services		0	0	18,321	18,321		100
Planning & Community Development Administration		250	0	0	0		0
Approvals, Planning & Environmental Services		1,948,550	132,628	191,933	59,325		45
Community Development Services		3,892,272	217,402	203,941	(11,461)		(5)
Library & Information Services		273,175	22,168	38,973	16,810		76
Infrastructure Directorate		30	4	0	(4)		(100)
Infrastructure Management		9,385,481	63,540	15,006	(28,534)		(45)
Operations Administration		35,000	32	70	38		117
Operations Services		8,362,695	241,101	1,113,034	872,603		362
		84,640,174	487,918	1,914,599	1,026,671		116
OPERATING EXPENDITURE							
General Purpose Funding		1,158,584	78,145	64,263	14,282		18
Governance Costs	5	8,187,147	640,220	485,716	(134,504)		24
CEO Administration	6	226,950	60,053	(1,339)	(61,392)		102
Audit & Executive Services	7	695,648	70,116	(1,237)	(71,313)		102
Marketing Communication & Council Support		(22,740)	(8,535)	(5,547)	(3,018)		35
Strategic & Sustainable Development		597,936	18,078	15,056	3,022		31
Human Resource Services		116,801	24,849	(5,496)	(30,345)		122
Corporate Services & Resource Management		(16,849)	(2,740)	(1,305)	(1,435)		52
Financial Services	8	345,873	(48,306)	6,423	(54,819)		113
Assets & Commissioning Services	9	3,611,790	263,046	170,340	(83,206)		32
Information Services		105,763	(627)	11,276	(11,903)		1,898
Planning & Community Development Administration		(14,353)	(4,549)	11,112	(15,457)		76
Approvals, Planning & Environmental Services		4,444,752	325,652	304,570	(21,082)		6
Community Development Services	10	7,880,208	597,800	493,708	(104,091)		17
Library & Information Services	11	5,937,146	512,077	438,645	(73,132)		14
Infrastructure Directorate		(17,506)	(2,254)	(1,379)	(876)		39
Infrastructure Management	12	12,161,805	1,026,123	792,421	(233,702)		21
Operations Administration		(4,678)	(10,815)	(45,221)	(14,406)		(47)
Operations Services	13	11,101,332	2,501,082	2,175,569	(325,573)		13
		76,676,883	6,020,343	4,902,823	(1,117,562)		19
SURPLUS/(DEFICIT) FROM OPERATIONS		7,963,291	(5,132,425)	(2,988,233)	(2,144,734)		(142)
CAPITAL WORKS							
General Purpose Funding		0	0	0	0		0
Governance Costs		0	0	0	0		0
CEO Administration		0	0	0	0		0
Audit & Executive Services		0	0	0	0		0
Marketing Communication & Council Support		14,000	0	0	0		0
Strategic & Sustainable Development		0	0	0	0		0
Human Resource Services		0	0	0	0		0
Corporate Services & Resource Management		0	0	0	0		0
Financial Services		0	0	0	0		0
Assets & Commissioning Services	14	11,547,651	0	282,140	(282,500)		100
Information Services	15	1,445,793	55,000	0	(55,000)		100
Planning & Community Development Administration		0	0	0	0		0
Approvals, Planning & Environmental Services		13,000	0	0	0		0
Community Development Services		8,695,297	647,588	847,005	(408)		0
Library & Information Services		654,667	25,000	0	(25,000)		100
Infrastructure Directorate		0	0	0	0		0
Infrastructure Management		220,800	0	0	0		0
Operations Administration		0	0	0	0		0
Operations Services	16	19,410,848	1,153,878	320,135	(833,700)		72
		42,034,656	2,083,338	1,449,530	(631,808)		30
Adjustments for Non-Cash Movements							
Depreciation on Assets		15,030,810	1,252,241	1,262,957	10,716		1
Loss on Disposal		260,485	0	28,858	28,858		100
Profit on Disposal		(74,596)	0	(22,944)	(22,944)		100
							0
Adjustments for Other Cash Movements							
Proceeds from Disposal	17	1,265,000	0	(96,818)	(96,818)		100
Loan funds		900,000	0	0	0		0
Loan repayments (principal)		(228,493)	0	0	0		0
							0
Funded From							
Transfers from Reserves	18	20,764,314	195,000	0	(195,000)		(100)
Transfers to Reserves		(12,075,873)	(96,457)	(72,100)	14,357		(17)
Opening Funds		8,229,698	8,229,698	8,229,279	(419)		(0)
Closing Funds		0	2,276,677	(4,892,471)	(2,505,793)		103