



**CITY OF VINCENT
MID YEAR BUDGET REVIEW 2022/2023
OPERATING BUDGET ANALYSIS**

Attachment - 6

Account	Annual Current Budget	YTD Actuals up to January 2022	Annual Revised Budget	Revised budget vs Current budget	Revised Budget comments
01000 - Chief Executive Officer					
01000.0200.0407 - Operating Expenditure : Subscription/Publications	54,000	64,917	65,000	11,000	Increased WALGA subscriptions
01000.0200.0411 - Operating Expenditure : Operating Initiatives	256,000	89,045	268,000	12,000	Increased training courses
01015 - Human Resource					
01015.0200.0308 - Operating Expenditure : Paid Parental Leave Provision	85,000	130,673	145,000	60,000	Higher than budgeted parental leave taken by employees
01020 - Information Technology					
01020.0200.0400 - Operating Expenditure : Consultants	350,000	333,684	385,264	35,264	Budget transferred from operating initiatives
01020.0200.0411 - Operating Expenditure : Operating Initiatives	40,000	4,736	4,736	-35,264	Budget transferred to consulting expenses
01045 - Mindarie and Tamala Park					
01045.0100.0036 - Operating income : Withholding Tax	-86,000	-141,660	-170,000	-84,000	Budget adjusted to be in line with actuals
01045.0200.0521 - Operating Expenditure : Rates and Levy	46,713	8,629	8,629	-38,084	Reduced rates levy due to subdivision and sale of Tamala Park land
01050 - Rates					
01050.0900.0001 - General Purpose Rates Revenue : Rates - Interim	-300,000	-492,448	-370,000	-70,000	Budget adjusted to be in line with actuals
01055 - Insurance and General Purpose					
01055.0100.0028 - Operating income : Interest Received Banks & Others	-200,000	-278,797	-950,000	-750,000	Increased interest income due to rising interest rates
01060 - Financial Services					
01060.0200.0618 - Operating Expenditure : Debt Written off	60,000	0	260,000	200,000	To account for potential infringement write-offs
01060.0200.0400 - Operating Expenditure : Consultants	52,000	12,852	101,000	-49,000	Increased due to Infrastructure asset revaluation fees
01065 - Rec Centre / Beatty Park					
01065.0100.0061 - Operating income : Membership fees Income	-3,035,000	-2,685,867	-3,255,000	-220,000	Increased patronage and uptake of memberships since gym renovation
01065.0100.0063 - Operating income : Admission Fees Income	-2,030,850	-1,543,164	-2,172,850	-142,000	Increased membership sign-ups and usage for swimming pools
01065.0100.0065 - Operating income : Usage Fees / Charges	-110,100	-51,935	-75,100	35,000	Reduction in revenue from personal training sessions
01065.0100.0071 - Operating income : Enrolment Fees Income	-1,757,000	-1,190,418	-1,897,000	-140,000	Increased revenue from swim schools
01065.0200.0300 - Operating Expenditure : Salaries	3,570,216	2,363,445	3,746,955	176,739	Increased in group fitness FTE to align with the growth in revenue
01065.0200.0306 - Operating Expenditure : Annual Leave	176,405	110,248	197,181	20,776	Increased in group fitness FTE to align with the growth in revenue
01065.0200.0312 - Operating Expenditure : Superannuation - Statutory	392,362	257,531	410,919	18,557	Increased in group fitness FTE to align with the growth in revenue
01065.0200.0427 - Operating Expenditure : Membership fees Expenses	9,500	18,373	20,500	11,000	Increased access card purchases due to increase in membership sign-ups
01065.0200.0506 - Operating Expenditure : Furniture & Equipment Purchased	62,000	71,866	114,298	52,298	Funding transferred from capital projects
01065.0200.0540 - Operating Expenditure : Equipment Hire	60,200	49,780	50,200	-10,000	Savings on swimming pool equipment
01065.0200.0617 - Operating Expenditure : Bank Fees & Charges	65,000	53,981	78,000	13,000	Budget adjusted in line with actuals due to increase in memberships
01065.0700.0701 - Depreciation : Depreciation	1,160,239	656,679	1,130,424	-29,815	Budget in line with actuals.
01090 - Senior and Disability services					
01090.0200.0448 - Operating Expenditure : Programmes and Events	30,500	19,378	41,500	11,000	Funding transferred from consulting fees
01110 - Development and Design					
01110.0110.0116 - License, Permits and Appl fees Income : Development Application Panel Fees	-36,000	-68,360	-67,586	-31,586	Budget adjusted in line with actuals due to increase in development application panels
01110.0110.0117 - License, Permits and Appl fees Income : Development Application Fees	-332,000	-334,794	-380,000	-48,000	Budget adjusted in line with actuals due to increase in development applications
01110.0200.0400 - Operating Expenditure : Consultants	30,000	41,264	70,000	40,000	Increase in consulting fees to reflect higher volume of development applications
01110.0200.0525 - Operating Expenditure : Development Application Panel Expense	36,000	67,714	47,870	11,870	Increase to reflect higher volume of development applications
01125 - Building Control and License					
01125.0110.0125 - License, Permits and Appl fees Income : Building Licences/Permit	-430,000	-117,741	-225,000	205,000	Reduction in building applications due to the delay of mixed use developments
01130 - Policy and Place Services					
01130.0200.0423 - Operating Expenditure : Grant Expenses	37,000	0	93,000	56,000	Additional funds required for the review of heritage policies and design guidelines
01130.0200.0448 - Operating Expenditure : Programmes and Events	605,300	181,471	685,300	80,000	Additional consulting fees required for the Leederville EOI and planning framework
01160 - Infringement and Inspectorial Control					
01160.0200.0455 - Operating Expenditure : Fine Lodgement Fees	200,000	143,775	300,000	100,000	Budget adjusted in line with actuals due to increase in infringement FER lodgement
01160.0700.0701 - Depreciation : Depreciation	258,888	122,627	210,216	-48,672	Budget in line with actuals.



01165 - Car Parks and Kerbside Parking					
01165.0100.0081 - Operating income : Parking Ticket Machine Revenue	-6,153,682	-4,329,156	-6,517,279	-363,597	Budget adjusted in line with actuals in relation to carparking income
01170 - Engineering Design Services					
01170.0200.0415 - Operating Expenditure : Electricity	768,628	413,341	733,224	-35,404	Budget adjusted to be in line with actuals
01170.0700.0701 - Depreciation : Depreciation	124,570	90,016	154,572	30,002	Budget adjusted to be in line with actuals due to delay of capital projects
01185 - Parks and Environmental Services					
01185.0700.0701 - Depreciation : Depreciation	1,194,753	626,166	1,130,618	-64,135	Budget adjusted to be in line with actuals due to delay of capital projects
01200 - Plant Operating					
01200.0700.0701 - Depreciation : Depreciation	1,605,113	422,149	1,104,692	-500,421	Budget adjusted to be in line with actuals due to delay of capital projects
01215 - Public Works					
01215.0700.0701 - Depreciation : Depreciation	4,368,342	2,491,950	4,271,762	-96,580	Budget adjusted to be in line with actuals due to delay of capital projects
01245 - Reserves Pavilions and Facilities					
01245.0200.0414 - Operating Expenditure : Water usage	13,257	14,496	23,693	10,436	Budget adjusted to be in line with actuals
01245.0200.0515 - Operating Expenditure : Contractors	398,730	242,145	436,730	38,000	Additional cleaning and maintenance required due to additional toilets at Hyde Park
01250 - Health Clinics					
01250.0700.0701 - Depreciation : Depreciation	53,327	24,315	43,056	-10,271	Budget adjusted to be in line with actuals
01265 - Operational Buildings					
01265.0100.0041 - Operating income : Variable Outgoings Recoups	-219,132	-113,896	-245,505	-26,373	Budget adjusted to be in line with actuals
01265.0200.0515 - Operating Expenditure : Contractors	581,955	363,190	709,475	127,520	Incased due to higher maintenance and cleaning costs (Civic Centre, Hyde Park Toilets, DLGSC). Additionally, more agency labour have been hired to replace existing labour staff at a higher cost.
01275 - Parks Services Administration					
01275.0700.0701 - Depreciation : Depreciation	125,930	80,960	138,788	12,858	Budget adjusted to be in line with actuals
Total	2,182,164	(1,776,840)	855,282	(1,424,882)	