

**11.5 ADOPTION OF THE ANNUAL BUDGET 2023/24**

- Attachments:**
1. Statutory Budget Financial Statement 2023/24
  2. 4 Year Capital Works Plan 2023/24 - 2026/27
  3. Cash Backed Reserves 2023/24
  4. Summary of Income and Expenditure by Service Area 2023/24
  5. Proposed Fees and Charges 2023/24
  6. Differential Rates and Minimum Payment - submissions received
  7. Carry forward 2022-23

**RECOMMENDATION:**

That Council **BY ABSOLUTE MAJORITY:**

**1. BUDGET:**

Pursuant to the provisions of Section 6.2(1) of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, **ADOPTS** the City of Vincent Annual Budget as detailed in Attachments 1 and 2 for the year ended 30 June 2024, which includes:

- 1.1 Statement of Comprehensive Income by Nature or Type showing a net result for that year of \$3,701,433;
- 1.2 Statement of Cash Flows showing a net cash provided by operations of \$11,105,074 and net decrease in cash held of \$2,623,430;
- 1.3 Rate Setting Statement by Nature or Type showing an amount required to be raised from rates of \$42,302,811;
- 1.4 Transfers to/from Reserves as detailed on the Cash Backed Reserves Statement showing a 30 June 2024 closing balance of \$17,839,833;
- 1.5 Notes to and forming part of the Budget as included in Attachment 1; and
- 1.6 Capital Works Program showing a total of \$19,131,500 (including 2022/23 carry forward projects of \$4,599,392).

**2. RATES:**

NOTES community submissions were received in response to the Notice published in accordance with section 6.36(1) of the *Local Government Act 1995*, detailed in Attachment 6.

Pursuant to Sections 6.32, 6.33 and 6.35 of the *Local Government Act 1995*, **IMPOSES** the following differential general rates and minimum payments on Gross Rental Values (GRV):

**2.1 General Rates:**

Differential General Rate	Cents in the dollar
Residential	7.52480
Vacant-Residential	7.82155
Vacant-Commercial	13.6689
Other (Commercial and Industrial)	7.08997

**2.2 Minimum Payments:**

Differential General Rate	Minimum Payment on GRV
Residential	\$1,395.41
Vacant-Residential	\$1,233.10
Vacant-Commercial	\$1,705.07
Other (Commercial and Industrial)	\$1,346.72

**2.3 RATE PAYMENT OPTIONS:**

Pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, ADOPTS the following due dates for payment in full by one payment on the due date or in 4 instalments:

Option	Instalment	Date
(a)	Due Date/First instalment	1 September 2023
(b)	Second instalment	3 November 2023
(c)	Third instalment	5 January 2024
(d)	Fourth instalment	8 March 2024

**2.4 INSTALMENT, RATES SMOOTHING AND ARRANGEMENTS, ADMINISTRATION FEES AND INTEREST CHARGES:**

2.4.1 Pursuant to Section 6.45(3) of the *Local Government Act 1995* and Regulation 67 of the *Local Government (Financial Management) Regulations 1996*, ADOPTS an instalment administration charge of \$8.00 per instalment for payment of rates by 4 instalments, to apply to the second, third and fourth instalment;

2.4.2 Pursuant to Section 6.45(3) of the *Local Government Act 1995* and Regulation 68 of the *Local Government (Financial Management) Regulations 1996*, ADOPTS an interest rate of 5.5% where the owner has elected to pay rates through an instalment option, rates smoothing or alternative payment arrangement.

**2.5 LATE PAYMENT INTEREST ON OVERDUE RATES AND AMOUNTS:**

ADOPTS an interest rate of 11% per annum, calculated daily from the due date and continuing until the date of payment:

2.5.1 On overdue rates in accordance with Section 6.51(1) of the *Local Government Act 1995* and Regulation 70 of the *Local Government (Financial Management) Regulations 1996*, subject to Section 6.51(4) of the *Local Government Act 1995*; and

2.5.2 Amounts due to the City in accordance with Section 6.13 of the *Local Government Act 1995*.

Subject to the following exclusions - deferred rates, current instalment amounts not yet due under instalment payment options, registered pensioner portions and current government pensioner rebate amounts;

**3. REPORTING OF BUDGET VARIANCES:**

Pursuant to Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, ADOPTS the monthly reporting variance for the 2023/2024 financial year of 10% or more, where that variance is also more than \$20,000;

## 4. FEES AND CHARGES:

PURSUANT to Section 6.16 of the *Local Government Act 1995*, ADOPTS the Schedule of Fees and Charges in Attachment 5

## 5. RATES WAIVER:

Pursuant to Section 6.47 of the *Local Government Act 1995*, WAIVES the 2023/24 local government rates for the following groups:

North Perth Bowling Club	Woodville Reserve	3,933.16
North Perth Tennis Club	Woodville Reserve	3,225.23
Leederville Tennis Club	Richmond Street Leederville	2,902.63
Tennis West	Robertson Park	6,593.67
East Perth Football Club	Leederville Oval	13,895.59
Subiaco Football Club	Leederville Oval	11,697.70
Town Team Movement	245 Vincent Street	1,346.72
Perth Soccer Club	Dorrien Gardens	19,142.92
Azzurri Bocce Club	Dorrien Gardens	4,378.77
Loton Park Tennis Club	Loton Park	2,977.79
Leederville Cricket Club	Britannia Reserve	2,481.49
Floreat Athena Junior Soccer Club	Britannia Reserve	2,481.49
Pride Western Australia Incorporated	4 View Street	2,424.77
Floreat Athena Soccer Club	Litis Stadium	10,058.89
Volleyball WA	Royal Park	3,630.42
Forrest Park Croquet Club	Forrest Park	4,973.61
Perth Junior Soccer Club Inc	Forrest Park	1,725.70
Gymnastics Western Australia Inc.	Loftus Centre	12,508.48
North Perth Community Garden Inc	Woodville Reserve	1,346.72
Vincent Men's Shed	Woodville Reserve	1,346.72
Mount Hawthorn Toy Library	Mt Hawthorn Community Centre	1,346.72
Mount Hawthorn Playgroup	Mt Hawthorn Community Centre	1,346.72
Tools n Things	Britannia Reserve	1,346.72
Highgate Forrest Park Playgroup	Forrest Park	2,212.78
Earlybirds Playgroup	87 The Boulevarde	1,346.72
Total		120,672.13

6. NOTES a provision of \$50,000 within the budget that will be used to assist ratepayers in financial hardship, up to a maximum of \$500 per property.

7. Pursuant to Section 6.11(2)(b) and Section 6.11(3)(a) of the *Local Government Act 1995*, APPROVES the closure of the Waste Management Plant and Equipment Reserve and the allocation of the reserve balance to the Strategic Waste Management Reserve.

8. Pursuant to Section 6.11(2)(a) and Section 6.11(3)(a) of the *Local Government Act 1995*, APPROVES the change in purpose of the Strategic Waste Management Reserve to the following purpose;

8.1 "For the purpose of replacing plant and equipment associated with the City's waste operations and investigation/implementation of integrated waste management strategies/programmes and initiatives, (including secondary waste treatment and costs associated with the redevelopment of Lot 118 Tamala Park)."

9. Pursuant to Section 6.11(2)(a) and Section 6.11(3)(a) of the *Local Government Act 1995*, APPROVES the change in purpose of the Tamala Park Land Sale Reserve to the following purpose;

9.1 “For future significant/major capital works, underground power projects, infrastructure, project or debt reduction programme for the benefit of the City.”

**PURPOSE OF REPORT:**

To consider adoption of the City’s Budget for the 2023/2024 financial year, including imposition of differential and minimum rates, adoption of fees and charges, and other consequential matters arising from the budget papers.

**BACKGROUND:**

Between 1 June and 31 August each year, local governments are required to prepare and adopt a budget for the financial year. As in past years, in preparing the budget, Administration has compiled and analysed relevant information, held a series of budget workshops with Council Members, aligned to the priorities in the City’s Strategic Community Plan 2022 – 2032 (SCP), Long Term Financial Plan and review of the Corporate Business Plan (CBP).

A key part of the budget development is identifying the ‘budget deficiency’ to be made up from the levying of council rates. Once an estimate of that budget deficiency was known, the City gave local public notice of its intention to levy differential rates.

The 2023/2024 draft budget continues Vincent’s progress toward long term financial sustainability, and a maturing approach to financial and asset management. It responds to the impact of inflationary pressures with rising construction costs, supply chain issues and higher costs across several other categories.

The City is proposing a 4.5% rate increase in 2023/24, well below current inflation levels and in line with the City’s current adopted Long Term Financial Plan 2022/23 – 2031/32.

In preparing the Differential Rates and Minimum Rates for 2023/2024, the City has applied an increase to the minimum payments for each category of 4.5% from previous financial year and a 4.5% increase to the total rates yield excluding rates growth. The base rate derives from dividing the total amount of money raised in general rates by the total value of all rateable properties per category.

The anticipated growth in rateable properties during the year has been budgeted at \$400,000 (interim rates).

An allowance for the waiver of rates to support community and sporting groups has been budgeted at \$150,000. This year is a re-valuation year and to date Vincent has not received updated Gross Rental Valuations (GRV) for properties that rates may be waived. The total for rates waivers is \$120,672, however an allowance has been included for the difference in GRV and any additional community leases negotiated during the year.

As Vincent is one of Perth’s lower rating Councils, the proposed rates increase equate to \$1.30 per week, or \$67 per year for the median residential household.

At the Ordinary Council Meeting held on 16 May 2023, Council considered a report (Item 11.5) dealing with a proposal to introduce Differential and Minimum Rates in order to fund the estimated budgeted.



As a result, the following resolution was adopted:

*That Council:*

1. *ADVERTISES by local public notice, in accordance with Section 6.36(1) of the Local Government Act 1995 for a period of 21 days its intention to levy the following differential rates and minimum rates in 2023/2024 and invites submissions on the proposal from electors and ratepayers:*

Rating Category	2023/2024	
	Rate in the Dollar	Minimum Rate
Residential	0.0752480	\$1,395.41
Vacant-Residential	0.0782155	\$1,233.10
Vacant-Commercial	0.1366890	\$1,705.07
Other	0.0708997	\$1,346.72

#### DETAILS:

The 2022/24 Draft Budget as presented includes the following components:

- Statement of Comprehensive Income by Nature or Type – this statement details the operating income and expenditure categorised by the nature of the income or expenditure, together with capital grants and profit/loss on asset disposal. Details of the 2022/23 Adopted Budget, together with projected (forecast) Actuals are included for comparative purposes.
- Rate Setting Statement (RSS) by Nature and Type – identifies the amount of rates that need to be levied to allow the City to undertake all annual activities, once all income is recognised, non-cash items are adjusted back, Reserve transfers are incorporated and opening and closing balances are factored in.
- Statement of Cash Flows – this statement reflects how cash and cash equivalents have been generated and used over the reporting period.
- Explanatory notes to the Statements.
- 4 Year Capital Works Plan 2023/24 – 2026/27 (**Attachment 2**).
- Summary of Income and Expenditure by Service Area (**Attachment 4**).
- Fees and Charges Schedule (**Attachment 5**).

#### FINANCIAL HARDSHIP SUPPORT

The City's financial hardship measures will still be applicable in the 2023/2024 financial year.

These measures include:

- **Rates Smoothing** – all City of Vincent ratepayers can choose to pay their rates in weekly, fortnightly or monthly instalments, via direct debit;
- **Flexible Payment Arrangements** – payment arrangements are facilitated in accordance with section 6.49 of the *Local Government Act* and may include extending payment deadlines, and repayments plans customised to the circumstances of the ratepayer;
- **Deferment of payments for up to 6 months** – ratepayers may request to defer the payment of rates for 6 months;
- **Waiver of penalty interest and charges on payment arrangements** – ratepayers entering into a payment arrangement will have interest and fees waived; and
- **Suspension of debt recovery** – debt recovery will cease once a payment arrangement is in place.

**Financial Hardship Guidelines**

The City of Vincent Financial Hardship Guidelines were developed in 2020/2021 to assist property owners when paying their rates levy. This support is still available to all residents experiencing financial hardship.

Financial hardship measures include:

- flexible payment plans;
- payment deferment options; and
- a waiver of penalty interest.

A financial hardship payment of up to \$500 may also be available to eligible property owners who are experiencing financial hardship. A financial hardship fund has been created to enable this, totalling \$50,000.

**OPENING BALANCE – 1 JULY 2023**

The 2023/24 budget is currently estimating an end of year closing surplus for 30 June 2023 of \$4,098,614, which is mainly attributable to:

- \$2.2m Estimated municipal funding for carry forward capital projects
- \$1.4m Various estimated capital/operational savings and other minor revenue variances
- \$0.5m Estimated higher interest revenue and fees and charges

**REVENUE**

Revenue is anticipated to be increased by \$3.0m compared to the current revised budget. The assumptions resulting in revenue increasing include:

Rates:	Rates and annual charges comprise 61.8% of the revenue mix for the City of Vincent.
Grants/Subsidies/Contributions:	Vincent actively advocates for grant funding and third-party contributions to deliver important infrastructure and service outcomes for the community. In the DRAFT budget for 2023/2024 the City expects to receive \$5.2m in external funding, of which \$1.5m supports operational activities.
Fees and Charges	Fees and charges ('User Charges') increase from \$21.7m (33%) in the current revised budget to \$22.1m (32.4%) of total revenue. This comprises charges for the delivery of services and the use of community infrastructure, such as Beatty Park Leisure Centre membership fees and paid parking.
Interest Earnings	Council receives interest on funds managed as part of its investment portfolio. Investment decisions are managed in accordance with policy and are reasonably risk averse. In the proposed budget for 2023/24 interest earnings are estimated to earn approximately \$1.1m.

**FEES AND CHARGES**

The fees and charges for 2023/2024 (**Attachment 5**) includes various amendments to fees and charges with the intention to primarily recover costs. All new fees and charges have been highlighted in the attachment.

Some of the increases in new fees and charges have arisen due to:

- Beatty Park Gymnasium membership and admission fees, swim school and merchandise fees have increased to reflect a cost recovery model;
- Car parking fee changes with further details below;
- Food premises licence and registration fees have increased to recover administration costs;
- Other inflationary cost pressures.

## PROPOSED CHANGES TO CAR PARKING

The City is currently considering recommendations of the draft Precinct Parking Management Plan. The recommendation for each Parking Precinct will guide the review of the fees and charges related to parking. This process will be a key driver in determining the City's operational income and assists with reducing the burden on ratepayers.

A specific precinct parking plan has been drafted for the Mount Lawley town centre and provided to Council. Part of those recommendations and the approach have been incorporated into the parking fees and charges (**Attachment 5**).

The proposed fees and charges groups car parks into one of the following three categories:

- Secondary Centre Car Park – Frame Court & The Avenue
- District Centre Car Park – Barlee Street, Chelmsford, Raglan Road, View Street, Rosemount Hotel & Wasley Street
- Activity Corridor Car Park – Brisbane Street

The key proposed changes in the parking rates for this financial year are:

- Apply dynamic parking rates of 30% +/- for peak and off-peak periods
- Re-introduce 1<sup>st</sup> hour free for District Centre Car Parks: Mount Lawley & North Perth
- Reduce base rate for District Centre Car Parks from \$3.20 to \$2.50
- Introduce 1<sup>st</sup> hour free parking for ratepayers only for Secondary Centre Car Parks: Frame Court and The Avenue in Leederville via EasyPark App.
- Increase kerbside parking and Secondary Centre carparks by 10c.

## OPERATING EXPENDITURE

The City continues to experience significant inflationary cost pressures with rising construction costs, supply chain issues and higher costs across several other categories. Annual Perth CPI for the March 2023 quarter is at 5.8 percent and in many instances actual cost increases have been much higher than current inflation levels.

Operating expenditure has increased by \$2.9m compared to the current revised budget which is mainly attributed to:

- Employee costs are expected to rise by \$2.1m due to 3.5% in enterprise bargaining payments and superannuation payments increasing from 10.5% to 11.0%.
- Materials and contracts expenditure is forecasted to increase by \$0.8m mainly due to higher inflationary cost pressures across various categories including materials, waste, ICT and contractors and additional costs associated with various programs and events and the upcoming Local Government elections.
- Insurance expenses are anticipated to increase by \$0.2m mostly due to higher premiums.

## NON-OPERATING BUDGET

As detailed in the Rate Setting Statement, the following Non-Operating transactions are proposed for 2023/24:

- Capital Grants directly associated with the Capital Works Program (including carry forward funding) totalling **\$3,594,347**:
  - \$1.5m federal government grant allocated to Litis Stadium upgrade, and
  - \$1.4m has been allocated in grant funding for various road programs.
- Profit on asset disposals of **\$704,109**. This takes into account the current 'book value' of assets being sold against the total proceeds from the sale.
- Loss on asset disposals of **\$47,335**. As with the above 'profit', this item reflects those assets where the proceeds are lower than the current book value and is a non-cash transaction.
- Proceeds from Disposal of Assets of **\$1,713,000**, which relates to the actual sale/trade-in of plant listed for replacement in the 2023/2024 Capital Works Program and the proceeds from the sale of land.

**FINANCING ACTIVITIES**

The Rate Setting Statement lists the following annual financing activities scheduled for 2023/24:

- Repayment of long-term borrowings – loan principal repayments of **\$1,585,417** has increased due to a full year RRF loan repayments.
- Transfers to Reserves of **\$6,535,355** includes the following key movements:
  - Transfer of \$3.3m to Asset Sustainability reserve,
  - Anticipated proceeds of \$1.7m transferred to the Tamala Park Reserve, due to increased land sales,
  - Sydney St North Perth land sale \$0.8m transferred to POS Reserve – General, originally budget for 2022/23.
- Transfer from Reserves of **\$5,934,019**, includes the following key movements:
  - Asset sustainability reserve to fund \$4.4m for the heavy fleet equipment \$1.2m, Beatty Park Pool Tiling Works \$0.8m, changeroom fit-out \$0.7m, facilities renewal, heritage grandstand electrical works and plantroom remedial works \$0.6m, Light fleet equipment \$0.3m, Leederville Oval Stadium Facility Renewal \$0.2m, DLGSC Solar PV \$0.1m and Drainage improvements \$0.1m.
  - Cash in lieu for parking reserve will fund \$0.8m for Accessible City Strategy Implementation \$0.5m, Wayfinding Implementation Plan Stage 1 \$0.2m and Bike Network and Mount Lawley/Highgate place management \$0.1m.
  - Percent for Art Reserve will fund \$0.2m for Artwork maintenance, Artlets sculpture, and Arts Rebound – Town Centre Artworks.
  - POS Reserve – General and POS Reserve – Haynes Street will fund \$0.2m of Haynes Street Development plan implementation Stages 1 & 2.

**CAPITAL BUDGET**

In 2023/24 the City of Vincent plans capital expenditure of \$19,131,500 (**Attachment 2**) including carry forwards of \$4,599,392 to continue to address asset management priorities that were postponed in previous years. Included within the carry forwards are estimated commitments of \$2,500,563. All estimated commitments at 30 June 2023 included in **Attachment 7** are supported by a raised purchase order. Carry forwards have also reduced from the prior year Annual Budget 2022/23 amount of \$5,378,365.

The capital expenditure budget will be largely funded by grants, third party contributions and reserves with the residual \$8,908,910 (carry forwards \$2,232,775) from municipal funds.

Vincent continues its focus of renewal expenditure in the 2023/24 draft budget, with 78% of new expenditure including carry forwards attributable to asset renewal.

The total capital value of \$19,131,500 including carry forwards of \$4,599,392 representing several multi-year projects. The breakdown of carry forwards from 2022/23 is included below, -with further details in **Attachment 7**.

Description	Carry Forward Budget
<b>ADMIN CENTRE</b>	
Admin Building - Additional Meeting Spaces	73,000
<b>BEATTY PARK LEISURE CENTRE</b>	
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	100,000
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand	22,629
<b>DEPARTMENT OF SPORTS AND RECREATION</b>	
Solar Photovoltaic Panel System Installation (Leased DLGSC Building)	98,688
Leederville Oval Stadium Facility Renewal (Leased)	216,629
Modifications to Litis Stadium Underpass	30,000

<b>LITIS STADIUM</b>	
Infrastructure Works - Litis Stadium	60,799
<b>BPLC - FURNITURE AND EQUIPMENT</b>	
BPLC Non-Infrastructure Fixed Asset Renewal	74,573
<b>POLICY AND PLACE - F&amp;E</b>	
Arts Rebound - Town Centre Artworks (COVID 19 Arts Relief - Phase 2)	172,000
<b>BLACK SPOT PROGRAM</b>	
Broome/Wright - Instal Roundabout	248,400
Fitzgerald/Forrest - Ban right hand turns in/out of Forrest street. Seagull Island installed. Close median in Fitzgerald St.	36,690
Fitzgerald/Lawley - Ban right turns out of Lawley by installing half Seagull island in Lawley Street and narrow median island in Fitzgerald St	74,940
Beaufort / Harold, Highgate	150,000
Access and Inclusion (DAIP) – ACROD Parking Improvement Program	30,000
Accessible City Strategy Implementation (Action 3.3.1, 3.3.4 & 2.2.1)	200,000
HBF Stadium Car Park	49,250
<b>DRAINAGE</b>	
Gully Soak-well installation program	84,710
Minor drainage improvement program	239,838
Mt Hawthorn West Catchment Drainage Improvements – Stage 1	40,000
<b>HAYNES STREET RESERVE - IMPLEMENTATION STAGES 1 &amp; 2</b>	
Haynes Street Reserve Development Plan Implementation Stages 1 & 2	47,841
<b>INFRASTRUCTURE MISCELLANEOUS</b>	
Tree Up Lighting	60,000
<b>LOCAL ROADS PROGRAM</b>	
Annual Local Roads Program	280,592
<b>MT HAWTHORN SKATE PARK</b>	
Mt Hawthorn Skate Park - Youth Skate Facility (Election Commitment)	225,577
<b>PARKS - ECO ZONING PROGRAM</b>	
Monmouth Street	8,136
<b>PARKS - PLAYGROUND/EXERCISE EQUIPMENT RENEWAL PROGRAM</b>	
Charles Veryard Reserve - replace exercise equipment	59,904
Ivy Park - upgrade & replace playground equipment	89,934
Lynton Street Reserve - Renew & replace playground equipment	79,932
<b>PARKS AND RESERVES</b>	
Greening program - Project locations to be determined	111,550
Wayfinding Implementation Plan - Stage 1	198,000
<b>RIGHTS OF WAY</b>	
Laneway Lighting Program	40,000
Rights of Way Rehab Program - Program based upon the most recent condition assessment survey	50,000
<b>SLAB FOOTPATH PROGRAM</b>	
Footpath Upgrade and Renewal Program (Annual)	169,682
<b>STREET FURNITURE</b>	
Replacement and Renewal of 94 Bus Shelters (50 shelters derive income from advertising)	46,651
<b>STREET LIGHTING</b>	
Beaufort St - Art Deco Median Lighting Renewal	127,000
Street Lighting Renewal Program - allocated annually	51,843

<b>TRAFFIC MANAGEMENT PROGRAM</b>	
Britannia Road Improvements	40,000
Minor Traffic Management Improvements - allocated annually	22,339
Harold and Lord St Intersection	22,850
<b>LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME</b>	
Light fleet	319,500
<b>MAJOR PLANT REPLACEMENT PROGRAM</b>	
5 Tonne Rubbish Compactor Small Rear Loader - 1EKS994 - P3521-AS3772	337,000
Heavy Fleet Replacement Program	146,340
<b>MISCELLANEOUS - PLANT AND EQUIPMENT</b>	
Parking Infrastructure Renewal Program	62,575
<b>TOTAL</b>	<b>4,599,392</b>

### **BORROWINGS**

The City has no additional debt planned for 2023/24 with scheduled loan repayments of \$1,585,417.

### **CASH BACKED RESERVES**

#### Tamala Park Reserves

The Tamala Park Reserve was established in 2011/12 and funded from revenue received from land developed by the Tamala Park Regional Council. The purpose of the reserve includes allocating funds for future significant or major capital works, infrastructure, project or debt reduction for the benefit of the City. From the 2023/24 financial year, the City proposes the change in purpose of the reserve to include funding for underground power projects. This change will be disclosed in the annual budget as required under section 6.11(3)(a) of the Local Government Act 1995.

#### Waste Management Plant and Equipment Reserve

This Waste Management Plant and Equipment Reserve was established for the purpose of replacing plant & equipment associated with the City's waste management, minimisation and recycling operations. Due to the under-utilised nature of the reserve, the City proposes the closure of the reserve and funds to be allocated to the Strategic Waste Management Reserve. From the 2023/24 financial year, the City also proposes the change in purpose of the Strategic Waste Management reserve to include funding for replacing plant & equipment for the City's waste operations. This change will be disclosed in the annual budget as required under section 6.11(3)(a) of the Local Government Act 1995.

### **RATES SETTING CONTEXT**

The following table details how the rate in the dollar and waste collection charges (where they are applied separately) levied in 2022/23 impact on the rate levied on an individual residential property at each of the local governments, based on a nominated Gross Rental Value (GRV) of \$17,420, being the Residential category median GRV.

The City of Vincent remains one of Perth's lowest rating Councils, currently ranked eight lowest in the table below.



**LOCAL GOVERNMENT PROPERTIES – RATES WAIVER**

In recent years, Council has waived the rate on a range of City properties leased to various community and sporting groups. If a waiver is to be considered, it is necessary for it to be considered at the time of the adoption of the budget. Accordingly, Administration has proposed a recommendation to give Council the opportunity to expressly waive the rates for individual leased local government properties that do not meet any of the defined exemption criteria under section 6.26(2) of the Act.

The total value of the rates waiver of **\$120,672.13** has been included in the Rates modelling, and is as follows:

North Perth Bowling Club	Woodville Reserve	3,933.16
North Perth Tennis Club	Woodville Reserve	3,225.23
Leederville Tennis Club	Richmond Street Leederville	2,902.63
Tennis West	Robertson Park	6,593.67
East Perth Football Club	Leederville Oval	13,895.59
Subiaco Football Club	Leederville Oval	11,697.70
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Mount Hawthorn Playgroup	Mt Hawthorn Community Centre	1,346.72
Tools n Things	Britannia Reserve	1,346.72
Highgate Forrest Park Playgroup	Forrest Park	2,212.78
Earlybirds Playgroup	87 The Boulevard	1,346.72
Total		120,672.13

**DIFFERENTIAL RATES AND MINIMUM RATES IN 2023/24**

In preparing the Differential Rates and Minimum Rates for 2023/24, the City has used the following assumptions:

**Residential Category:**

The *Residential* rate imposes a differential rate on land primarily used for residential purposes.

The rate in the dollar has been set at or about the general rate, on the basis that residential properties represent 72% of the total gross rental value of all Vincent properties and therefore they will make a reasonable contribution to the cost of local government services and facilities.

**Vacant - Residential Category:**

The *Vacant-Residential* rate is imposed on vacant, uninhabitable or undeveloped residential properties that are zoned Residential.



The higher rate in the dollar encourages the development of vacant properties, improving the City's streetscape and stimulates growth and development in the community.

**Vacant - Commercial:**

The *Vacant-Commercial* rate is imposed on vacant or undeveloped non-residential properties that are zoned Mixed Use, Local Centre, District/Regional Centre, Special Use and Commercial.

The rate in the dollar has been set at or about 177% of the general rate. A higher vacant commercial rate encourages the development of vacant properties, improving the City's streetscape and builds business infrastructure that contributes to the local economy.

**Other – Commercial/Industrial:**

The *Other – Commercial/Industrial* rate is imposed on non-residential properties that are used for commercial or industrial purposes.

Examples of properties that fall within this category are retail shops, storerooms, car bays, advertisements, wholesalers, warehouses, offices, service stations, hotels, taverns and properties generally used for business purposes.

The rate in the dollar has been set at or about 92% of the general rate. A lower rate has been designed to support and attract businesses to the City thereby stimulating growth and development in the community.

**The objective for minimum rating:**

A minimum rate is applied to all differential rate categories within the City of Vincent.

The setting of the minimum rate recognises that every property within the City receives a minimum level of benefit from works and services provided throughout the City. By adopting a minimum rate, Council takes this benefit into consideration.

**CONSULTATION/ADVERTISING:****Consultation – Intention to Implement Differential and Minimum Rates - Section 6.36(1) of the Act**

Notices which included relevant details of Council's intention to impose Differential and Minimum Rates and an invitation for submissions from electors and ratepayers in respect to the proposed differential rates were published on the City of Vincent's website, social media and local newspapers.

Additionally, the information was published on the following website page:

- <https://imagine.vincent.wa.gov.au/public-notice-of-intention-to-levy-differential-rates>

Submissions were required to be made in writing and provided by 5pm 8 June 2023.

There was a total of 238 visits to our Differential Rates page during the consultation period with 193 viewing the home page and another 8 viewing several pages or submitting a response.

Details of submissions received have been included in **Attachment 6**. A direct response will be provided by Administration to the submitters on the specific questions and issues raised.

**LEGAL/POLICY:**

The following clauses from the *Local Government Act 1995* are relevant to the preparation of the Annual Budget.

**6.2. Local government to prepare annual budget**

- (1) *During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt\*, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.*

\* *Absolute majority required.*

- (2) *In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56 and to prepare a detailed estimate for the current year of —*
- (a) *the expenditure by the local government; and*
  - (b) *the revenue and income, independent of general rates, of the local government; and*
  - (c) *the amount required to make up the deficiency, if any, shown by comparing the estimated expenditure with the estimated revenue and income.*
- (3) *For the purposes of subsections (2)(a) and (b) all expenditure, revenue and income of the local government is to be taken into account unless otherwise prescribed.*
- (4) *The annual budget is to incorporate —*
- (a) *particulars of the estimated expenditure proposed to be incurred by the local government; and*
  - (b) *detailed information relating to the rates and service charges which will apply to land within the district including —*
    - (i) *the amount it is estimated will be yielded by the general rate; and*
    - (ii) *the rate of interest (if any) to be charged by the local government on unpaid rates and service charges;*
- and*
- (c) *the fees and charges proposed to be imposed by the local government; and*
  - (d) *the particulars of borrowings and other financial accommodation proposed to be entered into by the local government; and*
  - (e) *details of the amounts to be set aside in, or used from, reserve accounts and of the purpose for which they are to be set aside or used; and*
  - (f) *particulars of proposed land transactions and trading undertakings (as those terms are defined in and for the purpose of section 3.59) of the local government; and*
  - (g) *such other matters as are prescribed.*
- (5) *Regulations may provide for —*
- (a) *the form of the annual budget; and*
  - (b) *the contents of the annual budget; and*
  - (c) *the information to be contained in or to accompany the annual budget.*

6.36. *Local government to give notice of certain rates*

- (1) *Before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so.*
- (2) *A local government is required to ensure that a notice referred to in subsection (1) is published in sufficient time to allow compliance with the requirements specified in this section and section 6.2(1).*
- (3) *A notice referred to in subsection (1) –*
- (a) *may be published within the period of 2 months preceding the commencement of the financial year to which the proposed rates are to apply on the basis of the local government's estimate of the budget deficiency; and*
  - (b) *is to contain –*
    - (i) *details of each rate or minimum payment the local government intends to impose; and*
    - (ii) *an invitation for submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment and any related matters within 21 days (or such longer period as is specified in the notice) of the notice; and*
    - (iii) *any further information in relation to the matters specified in subparagraphs (i) and (ii) which may be prescribed; and*

- (c) *is to advise electors and ratepayers of the time and place where a document describing the objects of, and reasons for, each proposed rate and minimum payment may be inspected.*
- (4) *The local government is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification.*
- (5) *Where a local government —*
- (a) *in an emergency, proposes to impose a supplementary general rate or specified area rate under section 6.32(3)(a); or*
- (b) *proposes to modify the proposed rates or minimum payments after considering any submissions under subsection (4),*
- it is not required to give local public notice of that proposed supplementary general rate, specified area rate, modified rate or minimum payment.*

#### 6.26. *Rateable land*

- (1) *Except as provided in this section all land within a district is rateable land.”*

*Subsection (2) then goes on to specify the nature of properties that are exempt, which in essence includes:*

- (a) *Crown Land being used for a public purpose or is unoccupied;*
- (b) *Local government land used for a local government purpose;*
- (c) *Regional local government land used for that Regional Local Government’s purposes;*
- (d) *Land used exclusively for a religious body as a place of worship, residence of a minister, a convent, nunnery or monastery or occupied exclusively by a religious brotherhood or sisterhood;*
- (e) *Land used exclusively by a religious body as a school;*
- (f) *Land used exclusively as a non-government school;*
- (g) *Land used exclusively for charitable purposes;*
- (h) *Land vested in trustees for agricultural and horticultural show purposes;*
- (i) *Land owned by Co-operative Bulk Handling Limited;*
- (j) *Land exempt from rates under any other written law;*
- (k) *Land which is declared by the Minister to be exempt from rates.*

#### 6.47. *Concessions*

*Subject to the Rates and Charges (Rebates and Deferments) Act 1992, a local government may at the time of imposing a rate or service charge or at a later date resolve to waive\* a rate or service charge or resolve to grant other concessions in relation to a rate or service charge.*

*\* Absolute majority required.”*

#### Fees and Charges

The fees and charges schedule has been reviewed in conjunction with the Budget development. The following provisions are relevant to the implementation of fees and charges.

#### **6.16. *Imposition of fees and charges***

- (1) *A local government may impose\* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.*
- \* Absolute majority required.*

- (3) *Fees and charges are to be imposed when adopting the annual budget but may be —*
- (a) *imposed\* during a financial year; and*
- (b) *amended\* from time to time during a financial year.*

*\* Absolute majority required.*

**RISK MANAGEMENT IMPLICATIONS:**

**Moderate:** The 2023/2024 Budget is based on the best information available and considered to be a reasonable and prudent representation of the financial performance for the year ahead.

**STRATEGIC IMPLICATIONS:**

This is in keeping with the City's *Strategic Community Plan 2022-2032*:

Innovative and Accountable

*Our resources and assets are planned and managed in an efficient and sustainable manner.*

*Our community is aware of what we are doing and how we are meeting our goals*

*We are open and accountable to an engaged community*

**SUSTAINABILITY IMPLICATIONS:**

The Annual Budget, Capital Works Program and Long Term Financial Plan provide resources to support the City of Vincent's Sustainability Programs.

**PUBLIC HEALTH IMPLICATIONS:**

The Annual Budget, Capital Works Program and Long Term Financial Plan provide resources to support the City of Vincent's Public Health Programs.

**FINANCIAL/BUDGET IMPLICATIONS:**

Subject to Adoption of the Budget on 20 June 2023, the Rates notices will be distributed from 26 July 2023.

Fees and Charges will be updated following the Budget adoption, unless otherwise set by a statutory authority to commence on any other date.

The opening surplus for 2023/24 has been decreased from \$6,676,946 in the prior year to \$4,098,614.

The closing surplus for 2022/23 is an estimate, as is the forecast for carry forward projects. Each of these will be submitted to Council for review following the annual audit of the 2022/23 Financial Statements. In the interim, the estimates are considered reasonable for calculation of the 2023/24 opening surplus.

**CITY OF VINCENT**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**LOCAL GOVERNMENT ACT 1995**

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**CITY'S VISION**

To be a clever, creative and courageous local government.

**CITY OF VINCENT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	42,302,811	40,035,277	39,910,329
Grants, subsidies and contributions	11	1,498,420	756,362	1,067,601
Fees and charges	18	22,143,204	21,979,846	21,055,384
Interest revenue	12(a)	1,103,000	1,529,537	508,000
Other revenue	12(b)	1,385,434	1,417,973	1,139,329
		68,432,869	65,718,995	63,680,643
<b>Expenses</b>				
Employee costs		(31,198,096)	(28,627,884)	(28,802,780)
Materials and contracts		(23,041,382)	(21,796,607)	(21,707,562)
Utility charges		(1,860,315)	(1,862,956)	(1,800,499)
Depreciation	6	(12,607,088)	(11,811,638)	(12,865,818)
Interest expenses	12(d)	(495,449)	(540,835)	(540,835)
Insurance		(804,195)	(753,978)	(647,958)
Other expenditure		(752,098)	(1,292,903)	(1,101,844)
		(70,758,623)	(66,686,801)	(67,467,296)
		(2,325,754)	(967,806)	(3,786,653)
Capital grants, subsidies and contributions	11	3,703,747	1,891,466	3,440,577
Profit on asset disposals	5	704,109	207,624	729,188
Loss on asset disposals	5	(47,335)	(690,688)	(516,540)
Share of net profit of associates accounted for using the equity method	16	1,666,666	(75,629)	1,848,288
		6,027,187	1,332,773	5,501,513
<b>Net result for the period</b>		<b>3,701,433</b>	<b>364,967</b>	<b>1,714,860</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>3,701,433</b>	<b>364,967</b>	<b>1,714,860</b>

This statement is to be read in conjunction with the accompanying notes.

**CITY OF VINCENT**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
		\$	\$	\$
Rates		42,234,899	39,754,139	39,910,329
Grants, subsidies and contributions		1,687,143	533,715	972,546
Fees and charges		22,143,204	21,979,846	21,055,384
Interest revenue		1,103,000	1,529,537	508,000
Other revenue		1,385,434	1,417,973	1,139,329
		68,553,680	65,215,210	63,585,588
<b>Payments</b>				
Employee costs		(30,898,096)	(28,341,909)	(28,402,780)
Materials and contracts		(22,638,453)	(21,941,115)	(21,523,101)
Utility charges		(1,860,315)	(1,862,956)	(1,790,499)
Finance costs		(495,449)	(540,835)	(540,835)
Insurance		(804,195)	(753,978)	(647,958)
Other expenditure		(752,098)	(1,292,903)	(1,086,844)
		(57,448,606)	(54,733,696)	(53,992,017)
<b>Net cash provided by (used in) operating activities</b>	4	11,105,074	10,481,514	9,593,571
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(9,085,484)	(7,332,008)	(11,378,268)
Payments for construction of infrastructure	5(b)	(9,946,016)	(3,332,983)	(9,106,260)
Payments for intangible assets	5(d)	(100,000)	(345,283)	0
Capital grants, subsidies and contributions		3,703,747	1,891,466	3,440,577
Proceeds from sale of property, plant and equipment	5(a)	1,713,000	318,263	1,948,000
Proceeds on disposal of financial assets at fair value through profit and loss		0	11,000	0
<b>Net cash provided by (used in) investing activities</b>		(13,714,753)	(8,789,545)	(15,095,951)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(1,585,417)	(1,501,877)	(1,501,877)
Payments for principal portion of lease liabilities	8	(95,000)	(88,252)	(70,602)
Proceeds from Joint Venture		1,666,666	1,666,668	1,666,666
Proceeds from new borrowings	7(a)	0	827,879	827,879
<b>Net cash provided by (used in) financing activities</b>		(13,751)	904,418	922,066
<b>Net increase (decrease) in cash held</b>		(2,623,430)	2,596,387	(4,580,314)
Cash at beginning of year		10,182,250	7,585,863	5,692,588
<b>Cash and cash equivalents at the end of the year</b>	4	<b>7,558,820</b>	<b>10,182,250</b>	<b>1,112,274</b>

This statement is to be read in conjunction with the accompanying notes.

**CITY OF VINCENT**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2024**

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
Rates	2(a)	\$ 42,302,811	\$ 40,035,277	\$ 39,910,329
Grants, subsidies and contributions	11	1,498,420	756,362	1,067,601
Fees and charges	18	22,143,204	21,979,846	21,055,384
Interest revenue	12(a)	1,103,000	1,529,537	508,000
Other revenue	12(b)	1,385,434	1,417,973	1,139,329
Profit on asset disposals	5	704,109	207,624	729,188
Profit on Assets Held for Sale (TPRC Joint Venture)		1,666,666	(75,629)	1,848,288
		<b>70,803,644</b>	<b>65,850,990</b>	<b>66,258,119</b>
<b>Expenditure from operating activities</b>				
Employee costs		(31,198,096)	(28,627,884)	(28,802,780)
Materials and contracts		(23,041,382)	(21,796,607)	(21,707,562)
Utility charges		(1,860,315)	(1,862,956)	(1,800,499)
Depreciation	6	(12,607,088)	(11,811,638)	(12,865,818)
Finance costs	12(d)	(495,449)	(540,835)	(540,835)
Insurance		(804,195)	(753,978)	(647,958)
Other expenditure		(752,098)	(1,292,903)	(1,101,844)
Loss on asset disposals	5	(47,335)	(690,688)	(516,540)
		<b>(70,805,958)</b>	<b>(67,377,489)</b>	<b>(67,983,836)</b>
Non-cash amounts excluded from operating activities	3(b)	10,283,648	12,370,331	10,804,882
<b>Amount attributable to operating activities</b>		<b>10,281,334</b>	<b>10,843,832</b>	<b>9,079,165</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions	11	3,703,747	1,891,466	3,440,577
Proceeds from disposal of assets	5	1,713,000	318,263	1,948,000
Proceeds on disposal of financial assets at fair value through profit and loss		0	11,000	0
Profit on Assets Held for Sale (TPRC Joint Venture)		1,666,666	1,666,668	1,666,666
		<b>7,083,413</b>	<b>3,887,397</b>	<b>7,055,243</b>
<b>Outflows from investing activities</b>				
Payments for property, plant and equipment	5(a)	(9,185,484)	(7,677,291)	(11,378,268)
Payments for construction of infrastructure	5(b)	(9,946,016)	(3,332,983)	(9,106,260)
		<b>(19,131,500)</b>	<b>(11,010,274)</b>	<b>(20,484,528)</b>
<b>Amount attributable to investing activities</b>		<b>(12,048,087)</b>	<b>(7,122,877)</b>	<b>(13,429,285)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from new borrowings	7(a)	0	827,879	827,879
Transfers from reserve accounts	9(a)	5,934,019	2,114,110	5,240,858
		<b>5,934,019</b>	<b>2,941,989</b>	<b>6,068,737</b>
<b>Outflows from financing activities</b>				
Repayment of borrowings	7(a)	(1,585,417)	(1,501,877)	(1,501,877)
Payments for principal portion of lease liabilities	8	(95,000)	(88,252)	(70,602)
Transfers to reserve accounts	9(a)	(6,535,355)	(7,651,147)	(5,646,083)
		<b>(8,215,772)</b>	<b>(9,241,276)</b>	<b>(7,218,562)</b>
<b>Amount attributable to financing activities</b>		<b>(2,281,753)</b>	<b>(6,299,287)</b>	<b>(1,149,825)</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	3	4,098,614	6,676,946	5,657,084
Amount attributable to operating activities		10,281,334	10,843,832	9,079,165
Amount attributable to investing activities		(12,048,087)	(7,122,877)	(13,429,285)
Amount attributable to financing activities		(2,281,753)	(6,299,287)	(1,149,825)
<b>Surplus or deficit at the end of the financial year</b>	3	<b>50,109</b>	<b>4,098,614</b>	<b>157,140</b>

This statement is to be read in conjunction with the accompanying notes.



**CITY OF VINCENT  
FOR THE YEAR ENDED 30 JUNE 2024  
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1(a) **BASIS OF PREPARATION**

The annual budget is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the Local Government Act 1995 read with the Local Government (Financial Management) Regulations 1996 prescribe that the annual budget be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The Local Government (Financial Management) Regulations 1996 specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the City to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**The local government reporting entity**

All funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 4 to the annual budget.

**2022/23 actual balances**

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

**Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

**Rounding off figures**

All figures shown in this statement are rounded to the nearest dollar.

**Initial application of accounting standards**

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2021-2 Amendments to Australian Accounting Standards
  - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
  - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual budget.

**New accounting standards for application in future years**

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

It is not expected these standards will have an impact on the annual budget.

**Judgements, estimates and assumptions**

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE**

**REVENUES**

**RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

All amounts received as grants, subsidies and contributions that are not capital grants.

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

**FEES AND CHARGES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

**INTEREST EARNINGS**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**OTHER REVENUE / INCOME**

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

**PROFIT ON ASSET DISPOSAL**

Gain on the disposal of assets including gains on the disposal of long-term investments.

**EXPENSES**

**EMPLOYEE COSTS**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

**UTILITIES (GAS, ELECTRICITY, WATER)**

Expenditures made to the respective agencies for the provision of power, gas or water.

**INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**OTHER EXPENDITURE**

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

**CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>										
Residential	GRV	0.0752480	11,183	301,710,962	22,703,146	180,000	0	22,883,146	21,556,499	21,393,168
Vacant Residential	GRV	0.0782155	195	5,057,130	395,546	20,000	0	415,546	381,659	396,361
Other	GRV	0.0708997	1,638	138,963,745	9,852,488	60,000	0	9,912,488	9,374,963	9,291,271
Vacant Commercial	GRV	0.1366890	40	2,556,550	349,452	50,000	0	399,452	340,361	363,140
<b>Total general rates</b>			13,056	448,288,387	33,300,632	310,000	0	33,610,632	31,653,482	31,443,940
		<b>Minimum</b>								
<b>(ii) Minimum payment</b>		\$								
Residential		1,395	5,972	93,305,096	8,333,389	60,000	0	8,393,389	8,084,660	8,163,135
Vacant residential		1,233	190	2,234,640	234,289	10,000	0	244,289	224,805	228,480
Other		1,347	137	1,838,248	184,501	20,000	0	204,501	202,331	214,774
Vacant Commercial		1,705	0	0	0	0	0	0	0	0
<b>Total minimum payments</b>			6,299	97,377,984	8,752,179	90,000	0	8,842,179	8,511,795	8,606,389
<b>Total general rates and minimum payments</b>			19,355	545,666,371	42,052,811	400,000	0	42,452,811	40,165,277	40,050,329
<b>(iv) Ex-gratia rates</b>										
Concessions ex gratia rates (Refer note 2(f))			0	0	0	0	0	(150,000)	(130,000)	(140,000)
<b>Total ex-gratia rates</b>			0	0	0	0	0	(150,000)	(130,000)	(140,000)
<b>Total rates</b>					42,052,811	400,000	0	42,302,811	40,035,277	39,910,329

The City did not raise specified area rates for the year ended 30th June 2024.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

**CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(b) Interest Charges and Instalments - Rates and Service Charges**

The following instalment options are available to ratepayers for the payment of rates and service charges.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	1/09/2023		0.00%	11.00%
<b>Option two</b>				
First instalment			5.50%	11.00%
Second instalment		8	5.50%	11.00%
<b>Option two</b>				
First instalment	1/09/2023		5.50%	11.00%
Second instalment	3/11/2023	8	5.50%	11.00%
Third instalment	5/01/2024	8	5.50%	11.00%
Fourth instalment	8/03/2024	8	5.50%	11.00%
<b>Option 3 (Rates Smoothing by direct debit only)</b>				
40 Weekly payments	01/09/2023 - 31/05/2024		5.50%	11.00%
20 Fortnightly payments	01/09/2023 - 24/05/2024		5.50%	11.00%
10 Monthly payments	01/09/2023 - 31/05/2024		5.50%	11.00%

	<b>2023/24 Budget revenue</b>	<b>2022/23 Actual revenue</b>	<b>2022/23 Budget revenue</b>
	\$	\$	\$
Instalment plan admin charge revenue	150,000	133,120	140,000
Instalment plan interest earned	220,000	208,017	185,000
Unpaid rates and service charge interest earned	130,000	148,628	123,000
	500,000	489,765	448,000

**CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Objectives and Reasons for Differential Rating**

To provide equity in the rating of properties across the City the following rate categories have been determined for the implementation of differential rating.

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
--------------------	------------------------	----------------	----------------

**Residential Category:**

The Residential rate imposes a differential rate on land primarily used for residential purposes. The rate in the dollar has been set at or about the general rate, on the basis that residential properties represent 72% of the total gross rental value of all Vincent properties and therefore they will make a reasonable contribution to the cost of local government services and facilities.

**Vacant - Residential Category:**

The Vacant-Residential rate is imposed on vacant, uninhabitable or undeveloped residential properties that are zoned Residential. The higher rate in the dollar encourages the development of vacant properties, improving the City's streetscape and stimulates growth and development in the community.

**Vacant - Commercial Category:**

The Vacant-Commercial rate is imposed on vacant or undeveloped non-residential properties that are zoned Mixed Use, Local Centre, District/Regional Centre, Special Use and Commercial. The rate in the dollar has been set at or about 177% of the general rate. A higher vacant commercial rate encourages the development of vacant properties, improving the City's streetscape and builds business infrastructure that contributes to the local economy.

**Other – Commercial/Industrial:**

The Other – Commercial/Industrial rate is imposed on non-residential properties that are used for commercial or industrial purposes. Examples of properties that fall within this category are retail shops, storerooms, car bays, advertisements, wholesalers, warehouses, offices, service stations, hotels, taverns, and properties generally used for business purposes. The rate in the dollar has been set at or about 92% of the general rate. A lower rate has been designed to support and attract businesses to the City thereby stimulating growth and development in the community.

**(d) Differential Minimum Payment**

A minimum rate is applied to all differential rate categories within the City of Vincent. The setting of the minimum rate recognises that every property within the City receives a minimum level of benefit from works and services provided throughout the City. By adopting a minimum rate, Council take this benefit into consideration.

**(d) Differential Minimum Payment**

A minimum rate is applied to all differential rate categories within the City of Vincent. The setting of the minimum rate recognises that every property within the City receives a minimum level of benefit from works and services provided throughout the City. By adopting a minimum rate, Council take this benefit into consideration.

**CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(e) Service Charges**

The City did not raise service charges for the year ended 30th June 2024.

**(f) Waivers or concessions**

<b>Rate, fee or charge to which the waiver or concession is granted</b>	<b>Type</b>	<b>Waiver/Concession</b>	<b>Discount %</b>	<b>Discount (\$)</b>	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>	<b>Circumstances in which the waiver or concession is granted</b>	<b>Objects and reasons of the waiver or concession</b>
Rate	Rate	Waiver	%	\$	\$ 150,000	\$ 130,000	\$ 140,000	Various community groups	Waiver has been provided for not-for-profit organisations that have a community and/or sporting purpose
					150,000	130,000	140,000		

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
Note	\$	\$	\$
<b>Current assets</b>			
Cash and cash equivalents	7,558,820	10,182,250	1,112,274
Financial assets	20,829,487	20,604,199	19,022,321
Receivables	3,413,979	3,299,311	3,115,506
Inventories	1,682,292	1,539,102	220,858
Other Assets	985,826	1,026,992	
	<b>34,470,404</b>	<b>36,651,854</b>	<b>23,470,959</b>
<b>Less: current liabilities</b>			
Trade and other payables	(7,676,542)	(7,104,488)	(6,865,671)
Contract liabilities	(1,004,892)	(704,892)	0
Capital grant/contribution liability	(1,700,000)	(1,700,000)	0
Lease liabilities	(95,000)	(88,252)	0
Long term borrowings	(1,640,314)	(1,585,417)	(1,607,889)
Employee provisions	(6,074,075)	(5,774,075)	(5,259,725)
	<b>(18,190,823)</b>	<b>(16,957,124)</b>	<b>(13,733,285)</b>
<b>Net current assets</b>	<b>16,279,581</b>	<b>19,694,730</b>	<b>9,737,674</b>
<b>Less: Total adjustments to net current assets</b>	<b>(16,229,473)</b>	<b>(15,596,115)</b>	<b>(9,580,534)</b>
<b>Net current assets used in the Rate Setting Statement</b>	<b>50,109</b>	<b>4,098,614</b>	<b>157,140</b>

**EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)**

**Items excluded from calculation of budgeted deficiency**

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the Local Government Act 1995 the following amounts have been excluded as provided by Local Government (Financial Management) Regulation 32 which will not fund the budgeted expenditure.

**(b) Non-cash amounts excluded from operating activities**

in accordance with Financial Management Regulation 32.

	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
Note	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(704,109)	(207,624)	(729,188)
Less: Profit on Assets Held for Sale (TPRC Joint Venture)	(1,666,666)	75,629	(1,848,288)
Add: Loss on asset disposals	47,335	690,688	516,540
Add: Depreciation	12,607,088	11,811,638	12,865,818
Movement in current contract liabilities associated with restricted cash			
- Inventory	0	0	0
<b>Non cash amounts excluded from operating activities</b>	<b>10,283,648</b>	<b>12,370,331</b>	<b>10,804,882</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

**Adjustments to net current assets**

Less: Cash - reserve accounts	(17,839,833)	(17,238,497)	(12,397,174)
Less: Land held for resale	(1,457,174)	(1,324,704)	0
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	1,640,314	1,585,417	1,607,889
- Infringement debtor transferred to non current asset	1,332,220	1,293,417	1,208,751
- Current portion of lease liabilities	95,000	88,252	0
<b>Total adjustments to net current assets</b>	<b>(16,229,473)</b>	<b>(15,596,115)</b>	<b>(9,580,534)</b>



3(e) NET CURRENT ASSETS (CONTINUED)

**MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the City's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**PREPAID RATES**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises revenue for the prepaid rates that have not been refunded.

**INVENTORIES**

**General**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Superannuation**

The City contributes to a number of superannuation funds on behalf of employees. All funds to which the City contributes are defined contribution plans.

**LAND HELD FOR RESALE**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the City's intentions to release for sale.

**GOODS AND SERVICES TAX (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**CONTRACT LIABILITIES**

Contract liabilities represent the City's obligation to transfer goods or services to a customer for which the City has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**TRADE AND OTHER RECEIVABLES**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the City measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The City applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

**PROVISIONS**

Provisions are recognised when the City has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

Provision is made for the City's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The City's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The City's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**4. RECONCILIATION OF CASH**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 658,820	\$ 1,682,250	\$ 292,246
Term deposits		6,900,000	8,500,000	820,028
<b>Total cash and cash equivalents</b>		<b>7,558,820</b>	<b>10,182,250</b>	<b>1,112,274</b>
Held as				
- Unrestricted cash and cash equivalents	3(a)	5,858,820	8,482,250	500,000
- Restricted cash and cash equivalents	3(a)	1,700,000	1,700,000	612,274
		<b>7,558,820</b>	<b>10,182,250</b>	<b>1,112,274</b>
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,700,000	1,700,000	612,274
- Unrestricted financial assets at amortised cost - term deposits		0	0	6,625,147
- Restricted financial assets at amortised cost - term deposits	3(a)	17,839,833	17,238,497	12,397,174
		<b>19,539,833</b>	<b>18,938,497</b>	<b>19,634,595</b>
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	17,839,833	17,238,497	12,397,174
Unspent capital grants, subsidies and contribution liabilities		1,700,000	1,700,000	0
		<b>19,539,833</b>	<b>18,938,497</b>	<b>12,397,174</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		<b>3,701,433</b>	<b>364,967</b>	<b>1,714,860</b>
Depreciation	6	12,607,088	11,811,638	12,865,818
(Profit)/loss on sale of asset	5	(656,774)	483,064	(212,648)
Share of profit or (loss) of associates accounted for using the equity method		(1,666,666)	75,629	(1,848,288)
(Increase)/decrease in receivables		(179,189)	(533,715)	(95,055)
(Increase)/decrease in Other assets		(25,935)	(41,166)	0
(Increase)/decrease in inventories		(143,190)	(14,369)	(6,363)
Increase/(decrease) in payables		572,054	(88,973)	215,824
Increase/(decrease) in contract liabilities		300,000	29,930	0
Increase/(decrease) in employee provisions		300,000	285,975	400,000
Capital grants, subsidies and contributions		(3,703,747)	(1,891,466)	(3,440,577)
<b>Net cash from operating activities</b>		<b>11,105,074</b>	<b>10,481,514</b>	<b>9,593,571</b>

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

**FINANCIAL ASSETS AT AMORTISED COST**

The City classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**5. FIXED ASSETS**

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget				2022/23 Actual				2022/23 Budget			
	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Actual Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>												
Land - freehold land	0	843,000	800,000	(43,000)	0	0	0	0	0	843,000	900,000	57,000
Buildings - non-specialised	4,938,446	0	0	0	5,025,627	502,821	0	(502,821)	7,284,051	420,151	0	(420,151)
Furniture and equipment	436,623	0	0	0	1,460,657	5,113	18,082	12,969	672,338	472,201	1,048,000	575,799
Plant and equipment	3,710,415	213,226	913,000	699,774	845,724	293,393	300,180	6,788	3,421,879	0	0	0
<b>Total</b>	<b>9,085,484</b>	<b>1,056,226</b>	<b>1,713,000</b>	<b>656,774</b>	<b>7,332,008</b>	<b>801,327</b>	<b>318,263</b>	<b>(483,064)</b>	<b>11,378,268</b>	<b>1,735,352</b>	<b>1,948,000</b>	<b>212,648</b>
<b>(b) Infrastructure</b>												
Infrastructure - roads	3,234,892	0	0	0	1,474,852	0	0	0	3,850,638	0	0	0
Infrastructure - footpaths	269,682	0	0	0	277,198	0	0	0	648,500	0	0	0
Infrastructure - drainage	814,548	0	0	0	692,994	0	0	0	338,095	0	0	0
Infrastructure - Parks and Reserves	1,775,136	0	0	0	10,291	0	0	0	3,148,452	0	0	0
Other Infrastructure	2,792,508	0	0	0	461,852	0	0	0	694,900	0	0	0
Infrastructure - Car Park Development	766,250	0	0	0	277,198	0	0	0	275,675	0	0	0
Infrastructure - Right of Way	293,000	0	0	0	138,599	0	0	0	150,000	0	0	0
<b>Total</b>	<b>9,946,016</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,332,983</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,106,260</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(c) Right of Use Assets</b>												
Right of use - plant and equipment	95,000	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>95,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(d) Intangible Assets</b>												
Software	100,000	0	0	0	345,283	0	0	0	0	0	0	0
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>345,283</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>19,226,500</b>	<b>1,056,226</b>	<b>1,713,000</b>	<b>656,774</b>	<b>11,010,274</b>	<b>801,327</b>	<b>318,263</b>	<b>(483,064)</b>	<b>20,484,528</b>	<b>1,735,352</b>	<b>1,948,000</b>	<b>212,648</b>

**MATERIAL ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

**GAINS AND LOSSES ON DISPOSAL**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Other Infrastructure
Infrastructure - Car Park Development
Infrastructure - Parks Development
Infrastructure - Right of Way
Right of use - furniture and fittings
Intangible assets - software

**By Program**

Health
Education and welfare
Community amenities
Recreation and culture
Transport
Economic services

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
4,273,736	4,298,708	4,388,633
247,803	264,944	656,507
1,051,390	1,000,160	1,513,211
3,234,660	3,086,342	3,154,254
738,367	738,366	762,794
246,323	242,097	242,349
330,588	615,741	607,181
378,740	253,760	254,944
1,665,230	866,191	956,387
210,251	210,250	209,845
110,000	108,134	119,712
120,000	126,944	0
12,607,088	11,811,638	12,865,818
36,476	34,652	53,327
293,043	287,873	282,372
193,572	192,292	164,310
5,509,465	5,165,203	5,568,524
4,808,341	4,628,910	5,008,619
1,766,191	1,502,708	1,788,666
12,607,088	11,811,638	12,865,818

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Asset Class:	Useful Life:
Buildings	15 to 80 years
Furniture and equipment	1 to 20 years
Plant and equipment	1 to 27 years
<u>Sealed roads and streets</u>	
Subgrade structure	not depreciated
Formation	not depreciated
Pavement	60 to 100 years
Seal	
- bituminous seals	20 years
- asphalt surfaces	30 years
Footpaths	5 to 50 years
Water supply and Drainage systems	30 to 120 years
<u>Car park infrastructure</u>	
Subgrade structure	not depreciated
Other infrastructure	10 to 60 years
Right of use - plant and equipment	3 years
Intangible assets - software	3 - 5 years

**DEPRECIATION ON REVALUATION**

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

CITY OF VINCENT  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal 1 July 2023	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Budget Interest Repayments	Principal 1 July 2022	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2023	Actual Interest Repayments	Principal 1 July 2022	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2023	Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
246 Vincent Street DLGSC building	2B	WATC	1.4%	666,198	0	(98,492)	567,706	(13,692)	763,287	0	(97,089)	666,198	(10,643)	763,287	0	(97,089)	666,198	(15,763)
Loftus Centre Redevelopment	5	WATC	6.4%	951,661	0	(210,827)	740,834	(61,232)	1,149,549	0	(197,889)	951,661	(67,303)	1,149,549	0	(197,889)	951,661	(75,380)
Underground Car Park Loftus Rec	6B	WATC	3.9%	0	0	0	0	0	44,483	0	(44,483)	0	(214)	44,483	0	(44,483)	0	(327)
Beatty Park Redevelopment	10	WATC	5.5%	4,618,762	0	(433,245)	4,185,517	(272,665)	5,028,914	0	(410,152)	4,618,762	(265,869)	5,028,914	0	(410,152)	4,618,762	(299,706)
Strength Equipment- BPLC	12	WATC	4.3%	344,090	0	(93,107)	250,983	(15,894)	0	389,169	(45,079)	344,090	(8,423)	0	389,169	(45,079)	344,090	(10,894)
Cardio Equipment- BPLC	13	WATC	4.5%	406,437	0	(66,730)	339,706	(20,011)	0	438,710	(32,273)	406,437	(9,821)	0	438,710	(32,273)	406,437	(12,383)
Resource Recovery Facility	14	WATC	1.3%	6,073,974	0	(683,016)	5,390,959	(110,455)	6,748,886	0	(674,912)	6,073,974	(78,784)	6,748,886	0	(674,912)	6,073,974	(126,005)
				13,061,121	0	(1,585,417)	11,475,705	(493,949)	13,735,119	827,879	(1,501,877)	13,061,121	(441,058)	13,735,119	827,879	(1,501,877)	13,061,121	(540,457)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**7. BORROWINGS**

**(b) New borrowings - 2023/24**

The City does not intend to undertake any new borrowings for the year ended 30th June 2024

**(c) Unspent borrowings**

The City had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

**(d) Credit Facilities**

**Undrawn borrowing facilities  
credit standby arrangements**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	60,000	60,000	60,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>

**Loan facilities**

Loan facilities in use at balance date	11,475,705	13,061,121	13,061,121
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**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

The City has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

**CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**8. LEASE LIABILITIES**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2023/24	2023/24	Budget Lease	2023/24	Actual	2022/23	Actual	Actual	Actual	Budget	2022/23	2022/23	Budget	2022/23
					Principal 1 July 2023	Budget New Leases	Budget Lease Principal Repayments	Lease outstanding Principal 30 June 2024	Budget Lease Interest Repayments	Principal 1 July 2022	New Leases	Lease repayments	Lease Principal outstanding 30 June 2023	Lease Interest repayments	Principal 1 July 2022	New Leases	Lease repayments	Lease Principal outstanding 30 June 2023	Lease Interest repayments
EMV Kit		MAIA Financials	1.60%	3	\$ 95,000	\$ 0	\$ (95,000)	\$ 0	\$ (1,500)	\$ 88,252	\$ 0	\$ (88,252)	\$ 0	\$ (1,061)	\$ 70,602	\$ 0	\$ (70,602)	\$ 0	\$ (378)
					\$ 95,000	\$ 0	\$ (95,000)	\$ 0	\$ (1,500)	\$ 88,252	\$ 0	\$ (88,252)	\$ 0	\$ (1,061)	\$ 70,602	\$ 0	\$ (70,602)	\$ 0	\$ (378)

**MATERIAL ACCOUNTING POLICIES**

**LEASES**

At the inception of a contract, the City assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.

**LEASE LIABILITIES**

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>												
(a) Asset Sustainability Reserve	7,368,624	3,476,814	(4,472,502)	6,372,936	5,283,774	3,325,956	(1,241,106)	7,368,624	5,572,477	2,238,552	(3,041,900)	4,769,130
(b) Beatty Park Leisure Centre Reserve	308,340	4,521	(85,000)	227,861	102,898	205,442	0	308,340	102,681	201,648	(100,000)	204,329
(c) Cash in Lieu Parking Reserve	1,200,761	24,638	(778,500)	446,899	1,457,574	48,187	(305,000)	1,200,761	1,429,508	4,359	(893,500)	540,367
(d) Hyde Park Lake Reserve	165,950	3,359	0	169,309	162,525	3,425	0	165,950	166,906	1,357	0	168,263
(e) Land and Building Acquisition Reserve	307,816	6,231	0	314,047	301,642	6,174	0	307,816	301,005	2,448	0	303,453
(f) Leederville Oval Reserve	71,705	1,452	0	73,157	96,153	1,352	(25,800)	71,705	95,952	536	(30,000)	66,488
(g) Loftus Community Centre Reserve	141,125	2,857	0	143,982	37,660	103,465	0	141,125	37,581	101,119	0	138,700
(h) Loftus Recreation Centre Reserve	232,511	71,055	0	303,566	219,341	58,860	(45,690)	232,511	221,069	61,879	(50,000)	232,948
(i) Office Building Reserve - 246 Vincent Street	212,455	4,301	0	216,756	219,307	148	(7,000)	212,455	227,895	59	(220,675)	7,279
(j) Parking Facility Reserve	109,375	2,214	0	111,589	107,182	2,193	0	109,375	106,956	870	0	107,826
(k) Percentage For Public Art Reserve	268,947	950	(222,000)	47,897	332,907	40	(64,000)	268,947	335,655	16	(333,700)	1,971
(l) Plant and Equipment Reserve	131	3	0	134	131	0	0	131	83	0	(83)	0
(m) POS reserve - General	652,650	828,438	(47,841)	1,433,247	653,071	141,738	(142,159)	652,650	653,071	911,084	(190,000)	1,374,155
(n) POS reserve - Haynes Street	88,049	41,095	(100,000)	29,144	197,036	41,013	(150,000)	88,049	196,927	39,699	(150,000)	86,626
(o) State Gymnastics Centre Reserve	129,617	15,790	0	145,407	131,596	13,022	(15,000)	129,617	130,952	13,040	(15,000)	128,992
(p) Strategic Waste Management Reserve*	30,089	235,398	0	265,487	29,148	941	0	30,089	269,027	2,187	0	271,214
(q) Tamala Park Land Sales Reserve	3,273,250	1,766,665	0	5,039,915	1,930,361	1,342,889	0	3,273,250	1,929,100	1,275,852	0	3,204,952
(r) Underground Power Reserve	2,448,925	49,574	0	2,498,499	215,555	2,351,725	(118,355)	2,448,925	215,105	791,376	(216,000)	790,481
(s) Waste Management Plant and Equipment Reserve*	228,176	0	(228,176)	0	223,599	4,577	0	228,176	0	0	0	0
	17,238,497	6,535,355	(5,934,019)	17,839,833	11,701,460	7,651,147	(2,114,110)	17,238,497	11,991,950	5,646,083	(5,240,858)	12,397,174

\*Waste Management Plant and Equipment Reserve transferred to Strategic Waste Management Reserve



## 9. RESERVE ACCOUNTS

### (b) Reserve Accounts - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Asset Sustainability Reserve	Ongoing	For assisting Council in funding its long term asset management objectives and provide a means to spread the cost of intergenerational assets over multiple years.
(b) Beatty Park Leisure Centre Reserve	Ongoing	For the major upgrade and redevelopment of the Beatty Park Leisure Centre including the replacement or purchase of major plant, equipment, fixtures and fittings.
(c) Cash in Lieu Parking Reserve	Ongoing	This reserve is established from payment of cash-in-lieu of car parking from development applicants and is to be used for providing and/or upgrading existing and proposed Transport infrastructure as defined in the City's Parking and Access Policy 7.7.1.
(d) Hyde Park Lake Reserve	Ongoing	For works associated with the investigation, maintenance, remedial works and the rehabilitation of the Hyde Park Lakes and surrounds.
(e) Land and Building Acquisition Reserve	Ongoing	To ensure that proceeds of real assets disposed of are restricted to purchase other land and buildings for civic purposes.
(f) Leederville Oval Reserve	Ongoing	For the works associated with the maintenance, repairs, upgrade and replacement of Leederville Oval buildings, fixtures, fittings and associated land.
(g) Loftus Community Centre Reserve	Ongoing	This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment or renewal and modifications to the Centre.
(h) Loftus Recreation Centre Reserve	Ongoing	This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment or renewal and modifications to the Centre.
(i) Office Building Reserve - 246 Vincent Street	Ongoing	For major building upgrade, maintenance, repairs, renovation and replacement of floorcovering, fixtures and fittings associated with the new Office Building and Land.
(j) Parking Facility Reserve	Ongoing	This reserve is for the purchase and replacement of parking ticket machines, provision and improvement of parking information systems, security lighting, improved pathways and associated infrastructure to access parking areas and associated works.
(k) Percentage For Public Art Reserve	Ongoing	This reserve is funded from payment of public art contributions from development applicants and is to be used for the acquisition and provision of Public Art and associated infrastructure.
(l) Plant and Equipment Reserve	Ongoing	For the purchase of replacement plant and equipment associated with City's works.
(m) POS reserve - General	Ongoing	For the future development of public open space in the City.
(n) POS reserve - Haynes Street	Ongoing	For the future development of POS at Haynes Street.
(o) State Gymnastics Centre Reserve	Ongoing	This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment or renewal and modifications to the Centre.
(p) Strategic Waste Management Reserve	Ongoing	For the purpose of replacing plant and equipment associated with the City's waste operations and investigation/implementation of integrated waste management strategies/programmes and initiatives, (including secondary waste treatment and costs associated with the redevelopment of Lot 118 Tamala Park).
(q) Tamala Park Land Sales Reserve	Ongoing	For future significant/major capital works, underground power projects, infrastructure, project or debt reduction programme for the benefit of the City.
(r) Underground Power Reserve	Ongoing	For the purpose of funding the City's contribution to approved underground power projects.

### (c) Reserve Accounts - Change in Use

The City has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Reserve name	Proposed new purpose of the reserve	Reasons for changing the use of the reserve	2023/24 Budget amount to be used	2023/24 Budget amount change of purpose
Strategic Waste Management Reserve	For the purpose of replacing plant and equipment associated with the City's waste operations and investigation/implementation of integrated waste management strategies/programmes and initiatives, (including secondary waste treatment and costs associated with the redevelopment of Lot 118 Tamala Park).	To consolidate the purpose and funds of the closed Waste Management Plant and Equipment Reserve	\$ 0	\$ 0
Tamala Park Land Sales Reserve	For future significant/major capital works, underground power projects, infrastructure, project or debt reduction programme for the benefit of the City.	To include the Underground Power Project.	0	0
			0	0

**10 REVENUE RECOGNITION**

**MATERIAL ACCOUNTING POLICIES**

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Determination of transaction price</b>	<b>Allocating transaction price</b>	<b>Measuring obligations for returns</b>	<b>Timing of Revenue recognition</b>
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Beatty Park kiosk	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**11. PROGRAM INFORMATION**

**(a) Key Terms and Definitions - Reporting Programs**

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the City's Community Vision, and for each of its broad activities/programs.

**OBJECTIVE**

**ACTIVITIES**

**Governance**

To provide a decision making process for the efficient allocation of scarce resources

The programme reflects the statutory element of local government operations including Council Member support, community consultation and involvement, statutory reporting, compliance and accountability.

**Law, order, public safety**

To provide services to help ensure a safer and environmentally conscious community.

This program covers costs associated with animal control, fire prevention and other law, order and public safety services generally associated with local law control.

**Health**

To provide an operational framework for environmental and community health.

This program covers health administration and inspection, child health clinics, immunisation clinics, food control and pest control services.

**Education and welfare**

To provide services to disadvantaged persons, the elderly, children and youth.

The major costs in this program relate to staff involved in coordinating welfare, disability and youth services and donations to various community welfare groups serving the City. The costs of maintaining pre-school premises are also included.

**Community amenities**

To provide services required by the community

This program covers activities of household refuse and recycling, other sanitation including public litter bins and bulk rubbish collections as well as town planning and regional development administration, protection of the environment and bus shelters and street furniture.

**Recreation and culture**

To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.

This program covers activities associated with public halls, recreation administration, sportsgrounds, parks and reserves. Beatty Park Leisure Centre, Vincent Library and cultural activities are included.

**Transport**

To provide safe, effective and efficient transport services to the community.

The principal operating areas here relate to maintenance of paths, drains, street cleaning, verges and medians, roads and kerbs, rights of way, crossovers, street trees and road reserves. Parking control and operation of car parks is also covered.

**Economic services**

To help promote the local government and its economic wellbeing.

This program covers costs associated with building control and area promotion.

**Other property and services**

To monitor and control operating accounts

This program is principally a clearing area where costs associated with public works overheads are accumulated and then subsequently dispersed to other expense areas. Other activities include general administration overheads, plant operation costs, insurance claims and properties held for civic purposes.

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**11 PROGRAM INFORMATION (Continued)**

**(b) Income and expenses**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
<b>Income excluding grants, subsidies and contributions</b>	\$	\$	\$
Governance	92,400	66,795	66,500
General purpose funding	44,401,551	42,051,892	40,726,329
Law, order, public safety	318,646	219,969	317,306
Health	401,733	309,319	346,605
Education and welfare	146,668	136,329	187,317
Community amenities	725,989	1,124,355	707,273
Recreation and culture	11,176,771	10,489,781	10,194,207
Transport	9,652,064	9,886,200	9,606,871
Economic services	307,877	250,504	508,450
Other property and services	2,081,525	559,484	2,529,660
	<b>69,305,224</b>	<b>65,094,628</b>	<b>65,190,518</b>
<b>Grants, subsidies and contributions</b>			
General purpose funding	1,200,000	464,866	763,848
Law, order, public safety	13,807	4,000	50,000
Health	51,863	55,000	60,919
Housing	45,000	40,455	45,994
Community amenities	32,750	58,751	112,685
Recreation and culture	0	7,435	0
Transport	105,000	103,966	1,385
Other property and services	50,000	21,889	32,770
	<b>1,498,420</b>	<b>756,362</b>	<b>1,067,601</b>
<b>Capital grants, subsidies and contributions</b>			
Education and welfare	0	0	110,950
Recreation and culture	2,155,577	44,894	1,822,573
Transport	1,548,170	1,846,572	1,507,054
	<b>3,703,747</b>	<b>1,891,466</b>	<b>3,440,577</b>
<b>Total Income</b>	<b>74,507,391</b>	<b>67,742,456</b>	<b>69,698,696</b>
<b>Expenses</b>			
Governance	(3,723,162)	(2,969,566)	(3,341,981)
General purpose funding	(556,800)	(574,304)	(887,829)
Law, order, public safety	(2,839,789)	(4,452,293)	(4,829,171)
Health	(1,315,749)	(1,730,794)	(2,188,227)
Education and welfare	(475,291)	(402,771)	(441,371)
Community amenities	(14,347,012)	(15,223,614)	(17,048,417)
Recreation and culture	(21,507,606)	(22,047,153)	(25,926,147)
Transport	(8,054,043)	(9,686,122)	(9,586,575)
Economic services	(9,916,373)	(8,606,947)	(796,660)
Other property and services	(8,070,133)	(1,683,925)	(2,937,458)
<b>Total expenses</b>	<b>(70,805,958)</b>	<b>(67,377,489)</b>	<b>(67,983,836)</b>
<b>Net result for the period</b>	<b>3,701,433</b>	<b>364,967</b>	<b>1,714,860</b>

**CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**12. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
Investments			
- Reserve accounts	350,000	550,000	100,000
- Other funds	400,000	622,892	100,000
Late payment of fees and charges *	130,000	140,000	120,000
Other interest revenue	223,000	216,645	188,000
	1,103,000	1,529,537	508,000

\* The City has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

**(b) Other revenue**

Reimbursements and recoveries	1,385,434	1,417,973	1,139,329
	1,385,434	1,417,973	1,139,329

**The net result includes as expenses**

**(c) Auditors remuneration**

Audit services	90,000	85,000	85,000
Other services	10,000	5,000	5,000
	100,000	90,000	90,000

**(d) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	493,949	539,774	540,457
expense on lease liabilities (refer Note 8)	1,500	1,061	378
	495,449	540,835	540,835

**(e) Write offs**

Rates Waived	160,000	170,000	60,000
	160,000	170,000	60,000

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**13. ELECTED MEMBERS REMUNERATION**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>Mayor Emma Cole</b>			
Mayor's allowance	65,915	64,938	66,000
Meeting attendance fees	32,410	31,928	35,400
Child care expenses	223	0	445
Other expenses	55	241	55
ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	55	220	111
	<b>101,158</b>	<b>99,827</b>	<b>104,511</b>
<b>Deputy Mayor Susan Gontaszewsk</b>			
Deputy Mayor's allowance	16,500	16,234	16,500
Meeting attendance fees	24,170	23,811	23,595
Child care expenses	223	0	445
Other expenses	55	241	56
ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	55	0	111
	<b>43,503</b>	<b>42,786</b>	<b>43,207</b>
<b>Cr Ron Alexander</b>			
Meeting attendance fees	24,170	23,811	23,595
Child care expenses	222	0	445
Other expenses	55	241	56
ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	55	0	111
	<b>27,002</b>	<b>26,552</b>	<b>26,707</b>
<b>Cr Suzanne Worner</b>			
Meeting attendance fees	24,170	23,811	23,595
Child care expenses	222	0	445
Other expenses	55	241	56
ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	55	0	111
	<b>27,002</b>	<b>26,552</b>	<b>26,707</b>
<b>Cr Dan Loden</b>			
Meeting attendance fees	24,170	23,811	23,595
Child care expenses	222	0	444
Other expenses	55	241	56
ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	55	0	111
	<b>27,002</b>	<b>26,552</b>	<b>26,706</b>
<b>Cr Jonathan Hallett</b>			
Meeting attendance fees	24,170	23,811	23,595
Child care expenses	222	0	444
Other expenses	55	241	56
ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	55	0	111
	<b>27,002</b>	<b>26,552</b>	<b>26,706</b>
<b>Cr Ashley Wallace</b>			
Meeting attendance fees	24,170	23,811	23,595
Child care expenses	222	0	444
Other expenses	55	241	55
ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	55	0	111
	<b>27,002</b>	<b>26,552</b>	<b>26,705</b>

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**13. ELECTED MEMBERS REMUNERATION**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>Cr Ross Ioppolo</b>			
Meeting attendance fees	24,170	23,811	23,595
Child care expenses	222	270	444
Other expenses	55	241	55
ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	55	200	111
	27,002	27,022	26,705
<b>Cr Alex Castle</b>			
Meeting attendance fees	24,170	23,811	23,595
Child care expenses	222	0	444
Other expenses	55	241	55
ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	55	0	112
	27,002	26,552	26,706
Mayor's allowance	65,915	64,938	66,000
Deputy Mayor's allowance	16,500	16,234	16,500
Meeting attendance fees	225,770	222,416	224,160
Child care expenses	2,000	270	4,000
Other expenses	495	2,169	500
ICT expenses	22,500	22,500	22,500
Travel and accommodation expenses	495	420	1,000
	333,675	328,947	334,660

**CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**14. MAJOR LAND TRANSACTIONS**

It is not anticipated that any major land transactions will occur in 2023-24.



**CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated that any trading undertakings or major trading undertakings will occur in 2023-24.

**CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**16. INVESTMENT IN ASSOCIATES**

**(a) Investment in associate**

**Mindarie Regional Council**

The Mindarie Regional Council was formally constituted in December 1987. The City of Vincent (along with the Cities of Perth, Wanneroo, Joondalup, Stirling and Towns of Victoria Park and Cambridge) is a member of the Mindarie Regional Council. The primary function of the Regional Council under the constitution agreement is for the orderly and efficient treatment and/or disposal of waste. The City of Vincent is a participant in the Mindarie Regional Council (MRC) and has one twelfth (1/12) equity in the land and assets of the refuse disposal facility as per the constitution amendment (dated 25 November 1996) that recognises the City as a member of the Mindarie Regional Council.

**Tamala Park Regional Council**

The City of Vincent is a participant (along with the Cities of Perth, Wanneroo, Joondalup, Stirling and Towns of Victoria Park and Cambridge) in the operations of the Tamala Park Regional Council (TPRC). The TPRC was created in 2006 to develop approximately 173 hectares of land for sale immediately north of the land leased by the Mindarie Regional Council. The City has a one twelfth (1/12) equity in the assets and liabilities of the development; as well as a one twelfth (1/12) equity in the assets and liabilities of TPRC as the operator of the development; and a one twelfth (1/12) share in the asset of the lands held for development.

**MATERIAL ACCOUNTING POLICIES**

**Investments in associates**

An associate is an entity over which the City has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the City's share of net assets of the associate. In addition, the City's share of the profit or loss of the associate is included in the City's profit or loss. recognised.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the City's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

**Investments in associates (continued)**

Profits and losses resulting from transactions between the City and the associate are eliminated to the extent of the City's interest in the associate. When the City's share of losses in an associate equals or exceeds its interest in the associate, the City discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the City will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

**CITY OF VINCENT  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2024**

**17. TRUST FUNDS**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

<b>Detail</b>	<b>Balance 1 July 2023</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2024</b>
	\$	\$	\$	\$
Leederville Gardens Inc Trust	3,757,459	0	0	3,757,459
	3,757,459	0	0	3,757,459

**CITY OF VINCENT  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2024**

**18. FEES AND CHARGES**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	16,400	17,676	16,300
General purpose funding	270,000	326,800	298,000
Law, order, public safety	223,300	214,756	221,000
Health	326,166	321,927	277,480
Education and welfare	113,751	105,159	100,239
Community amenities	612,346	783,072	636,790
Recreation and culture	10,131,521	9,801,957	9,306,004
Transport	10,046,564	10,071,278	9,606,371
Economic services	302,996	244,817	500,700
Other property and services	100,160	92,404	92,500
	<b>22,143,204</b>	<b>21,979,846</b>	<b>21,055,384</b>

The subsequent pages detail the fees and charges proposed to be imposed by the local government.











Heavy Fleet Replacement Program	1,396,340	303,340	880,000	-	213,000	705,000	97,000	500,000	-	108,000	805,000	679,000	-	-	126,000	90,000	80,000	-	-	10,000
P1258 - Toyota Corolla Hybrid Hatch	23,500	23,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P2199 - Nissan Navara King Cab Ttop	40,000	12,000	8,000	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P2190 - Mitsubishi Triton Ttop	40,000	15,000	13,000	-	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P2196 - Nissan Navara King Cab Ttop	40,000	15,000	5,000	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P2195 - Nissan Navara King Cab Ttop	40,000	15,000	5,000	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P2194 - Nissan Navara King Cab Ttop	40,000	15,000	5,000	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P2198 - Nissan Navara King Cab Ttop	40,000	10,000	12,000	-	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 Tonne Rubbish Compactor Small Rear Loader	337,000	-	297,000	-	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Light Fleet Replacement - Annual Allocation	-	-	-	-	-	318,000	186,000	-	-	132,000	589,000	337,000	-	-	252,000	260,000	131,000	-	-	129,000
<b>Fleet Management Program Total</b>	<b>2,977,840</b>	<b>619,840</b>	<b>1,445,000</b>	-	<b>913,000</b>	<b>1,823,000</b>	<b>283,000</b>	<b>1,300,000</b>	-	<b>240,000</b>	<b>1,394,000</b>	<b>1,016,000</b>	-	-	<b>378,000</b>	<b>350,000</b>	<b>211,000</b>	-	-	<b>139,000</b>
<b>North Perth Town Centre Place Plan</b>																				
Tree Up Lighting	60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>North Perth Town Centre Place Plan Total</b>	<b>60,000</b>	<b>60,000</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Bicycle Network</b>																				
Bicycle Network - Travel Smart Actions	10,500	-	10,500	-	-	10,500	-	10,500	-	-	-	-	-	-	-	-	-	-	-	-
Bicycle Network	150,000	75,000	-	75,000	-	300,000	-	150,000	150,000	-	300,000	-	150,000	150,000	-	-	-	-	-	-
<b>Bicycle Network Total</b>	<b>160,500</b>	<b>75,000</b>	<b>10,500</b>	<b>75,000</b>	-	<b>310,500</b>	-	<b>160,500</b>	<b>150,000</b>	-	<b>300,000</b>	-	<b>150,000</b>	<b>150,000</b>	-	-	-	-	-	-
<b>Artlets</b>																				
Artlets - Public Art - Sculpture	20,000	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Artlets Total</b>	<b>20,000</b>	-	<b>20,000</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Land and Building Asset Renewal Projects</b>																				
Royal Park Hall - Carpet and Blind Renewal	-	-	-	-	-	-	-	-	-	30,000	30,000	-	-	-	-	-	-	-	-	-
Mt Hawthorn Child Health Clinic Facility Renewal (Leased)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000	-	-	-	-
Facility renewal - 62 Frame Court (Leased Y WA Headquarters)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	200,000	-	-	-	-
North Perth Child Health Clinic Renew - 22 View St (Leased Department of Health)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000	-	-	-	-
Highgate Child Health Clinic Renewal (Leased Child and Adolescent Health)	-	-	-	-	-	-	-	-	-	-	20,000	20,000	-	-	-	-	-	-	-	-
Toilet/ facilities upgrade - Loftus Rec Ctr (Belgravia)	-	-	-	-	-	250,000	-	250,000	-	-	-	-	-	-	-	-	-	-	-	-
Mt Hawthorn Community Centre Facility Renewal (Leased)	-	-	-	-	-	200,000	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Facility renewal (Leased Gymnastics WA)	-	-	-	-	-	100,000	-	100,000	-	-	80,000	-	80,000	-	-	-	-	-	-	-
Admin Building - Additional Meeting Spaces	73,000	33,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration Centre Renewals	100,000	-	100,000	-	-	100,000	100,000	-	-	100,000	100,000	-	-	50,000	50,000	-	-	-	-	-
Leederville Oval Stad Fac Renewal (Leased)	316,629	100,000	216,629	-	-	100,000	100,000	-	-	100,000	100,000	-	-	-	-	-	-	-	-	-
Lift Renewal - Administration & Civic Centre	-	-	-	-	-	240,000	240,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Gym roof repairs (Leased Belgravia)	-	-	-	-	-	60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Repacel electrical distribution boards - multiple buildings - post asbestos removal	30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Modifications to Litts Stadium Underpass	30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hyde Park - Gazebo Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	-	-	-
Britannia Reserve - Tool Library	-	-	-	-	-	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Loftus Rec Centre - Lease Required Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000	-	-	-	-
Library Renewals	-	-	-	-	-	85,000	85,000	-	-	200,000	200,000	-	-	60,000	60,000	-	-	-	-	-
Non Fixed Asset Renewals - Works Depot	20,000	20,000	-	-	20,000	20,000	-	-	-	20,000	20,000	-	-	20,000	20,000	-	-	-	-	-
Lease Property Non Scheduled Renewal	50,000	-	50,000	-	-	76,500	-	76,500	-	-	78,000	-	78,000	-	80,000	-	80,000	-	-	80,000
<b>Land and Building Asset Renewal Projects Total</b>	<b>619,629</b>	<b>213,000</b>	<b>406,629</b>	-	-	<b>1,256,500</b>	<b>770,000</b>	<b>486,500</b>	-	-	<b>628,000</b>	<b>470,000</b>	<b>158,000</b>	-	-	<b>520,000</b>	<b>390,000</b>	<b>130,000</b>	-	-
<b>Parks Playground / Exercise Equipment Upgrade &amp; Renewal Program</b>																				
Ivy Park - upgrade/repl playground equipment	89,934	89,934	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynton St Res - Renew/rep playground equipment	79,932	79,932	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charles Veryard Res - Replac playground	59,904	59,904	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Parks Playground / Exercise Equipment Upgrade &amp; Renewal Program Total</b>	<b>229,770</b>	<b>229,770</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Street Lighting Renewal Program</b>																				
Beaufort St - Art Deco Median Lighting Renewal	127,000	127,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting Upgrade Program	91,843	91,843	-	-	60,000	60,000	-	-	-	50,000	50,000	-	-	51,000	51,000	-	-	-	-	-
<b>Street Lighting Renewal Program Total</b>	<b>218,843</b>	<b>218,843</b>	-	-	<b>60,000</b>	<b>60,000</b>	-	-	-	<b>50,000</b>	<b>50,000</b>	-	-	<b>51,000</b>	<b>51,000</b>	-	-	-	-	-
<b>Solar Photovoltaic System Installation</b>																				
Solar Installation - General Provision	-	-	-	-	-	-	-	-	-	100,000	100,000	-	-	100,000	100,000	-	-	-	-	-
Solar Installation (Belgravia/Gymnastics WA)	109,400	-	-	-	109,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Solar Installation - DLGSC Building	98,688	-	98,688	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Solar Photovoltaic System Installation Total</b>	<b>208,088</b>	-	<b>98,688</b>	-	<b>109,400</b>	-	-	-	-	<b>100,000</b>	<b>100,000</b>	-	-	<b>100,000</b>	<b>100,000</b>	-	-	-	-	-
<b>Enterprise Applications Upgrades</b>																				
Enterprise Applications Upgrade	100,000	100,000	-	-	-	100,000	100,000	-	-	-	100,000	100,000	-	-	-	100,000	100,000	-	-	-
<b>Enterprise Applications Upgrades Total</b>	<b>100,000</b>	<b>100,000</b>	-	-	-	<b>100,000</b>	<b>100,000</b>	-	-	-	<b>100,000</b>	<b>100,000</b>	-	-	-	<b>100,000</b>	<b>100,000</b>	-	-	-
<b>Water and Energy Efficiency Initiatives</b>																				
Water and Energy Efficiency Initiatives	75,000	-	75,000	-	-	100,000	100,000	-	-	-	100,000	100,000	-	-	-	100,000	100,000	-	-	-
<b>Water and Energy Efficiency Initiatives Total</b>	<b>75,000</b>	-	<b>75,000</b>	-	-	<b>100,000</b>	<b>100,000</b>	-	-	-	<b>100,000</b>	<b>100,000</b>	-	-	-	<b>100,000</b>	<b>100,000</b>	-	-	-
<b>Skate Space at Britannia Reserve</b>																				
Mt Hawt Skate Park - Youth Skate Facility (Election Commitment)	311,353	95,776	20,000	195,577	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Skate Space at Britannia Reserve Total</b>	<b>311,353</b>	<b>95,776</b>	<b>20,000</b>	<b>195,577</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>19,131,500</b>	<b>8,908,910</b>	<b>5,605,843</b>	<b>3,594,347</b>	<b>1,022,400</b>	<b>19,136,882</b>	<b>10,324,475</b>	<b>2,908,667</b>	<b>3,263,740</b>	<b>2,640,000</b>	<b>13,443,874</b>	<b>10,345,739</b>	<b>1,099,729</b>	<b>1,620,406</b>	<b>378,000</b>	<b>14,874,216</b>	<b>10,564,476</b>	<b>1,817,000</b>	<b>1,773,740</b>	<b>719,000</b>

**CITY OF VINCENT  
NEXT YEAR BUDGET 2023/2024  
CASH BACKED RESERVES**

**ATTACHMENT - 4**

Reserve Particulars	Proposed Opening	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
	Balance 01/07/2023	Transfers to Reserve 30/06/2024	Interest Earned 30/06/2024	Transfers from Reserve 30/06/2024	Closing Balance 30/06/2024
	\$	\$	\$	\$	\$
Asset Sustainability Reserve	7,368,624	3,354,334	125,082	(4,472,502)	6,375,538
Beatty Park Leisure Centre Reserve	308,340	0	4,469	(85,000)	227,809
Cash in Lieu Parking Reserve	1,200,761	15,771	8,766	(778,500)	446,797
Hyde Park Lake Reserve	165,950	0	3,321	0	169,271
Land and Building Acquisition Reserve	307,816	0	6,160	0	313,976
Leederville Oval Reserve	71,705	0	1,435	0	73,140
Loftus Community Centre Reserve	141,125	0	2,824	0	143,949
Loftus Recreation Centre Reserve	232,511	65,032	5,954	0	303,498
Office Building Reserve - 246 Vincent Street	212,455	0	4,252	0	216,707
Parking Facility Reserve	109,375	0	2,189	0	111,564
Percentage For Public Art Reserve	268,947	0	939	(222,000)	47,887
Plant and Equipment Reserve	131	0	3	0	134
POS reserve - General	652,650	800,000	28,113	(47,841)	1,432,922
POS reserve - Haynes Street	88,049	40,517	572	(100,000)	29,138
State Gymnastics Centre Reserve	129,617	12,905	2,852	0	145,374
Strategic Waste Management Reserve	30,089	230,130	5,207	0	265,427
Tamala Park Land Sales Reserve	3,273,250	1,666,666	98,856	0	5,038,772
Underground Power Reserve	2,448,925	0	49,007	0	2,497,932
Waste Management Plant and Equipment Reserve	228,176	0	0	(228,176)	0
	<b>17,238,497</b>	<b>6,185,355</b>	<b>350,000</b>	<b>(5,934,019)</b>	<b>17,839,833</b>

**CITY OF VINCENT  
NEXT YEAR BUDGET 2023/24  
SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

**Attachment - 5**

<b>Resource Group</b>	<b>FY23 Original Budget</b>	<b>FY23 Current Budget</b>	<b>FY24 Budget</b>
<b>Chief Executive Office</b>			
<b>CEO Section</b>			
<b>Expenditure</b>			
<b>01000 - Chief Executive Officer</b>			
Other Expenditure	1,000	1,000	1,700
Other Employee Costs	18,638	18,638	17,654
Materials and Contracts	134,800	353,800	197,100
Internal Recovery	-594,433	-816,066	0
Internal Allocations	22,850	25,478	3,679
Employee Costs	417,155	417,155	505,516
<b>01000 - Chief Executive Officer Total</b>	<b>10</b>	<b>5</b>	<b>725,649</b>
<b>01005 - Members Of Council</b>			
Other Expenditure	48,100	48,100	47,600
Other Employee Costs	200	5,200	5,200
Materials and Contracts	355,960	356,129	501,985
Internal Allocations	46,089	49,392	1,342
Employee Costs	87,830	87,830	1,027
<b>01005 - Members Of Council Total</b>	<b>538,179</b>	<b>546,651</b>	<b>557,154</b>
<b>Expenditure Total</b>	<b>538,189</b>	<b>546,656</b>	<b>1,282,803</b>
<b>CEO Section Total</b>	<b>538,189</b>	<b>546,656</b>	<b>1,282,803</b>
<b>Human Resources</b>			
<b>Income</b>			
<b>01015 - Human Resource</b>			
Reimbursements	-50,000	-50,000	-70,000
<b>01015 - Human Resource Total</b>	<b>-50,000</b>	<b>-50,000</b>	<b>-70,000</b>
<b>Income Total</b>	<b>-50,000</b>	<b>-50,000</b>	<b>-70,000</b>
<b>Expenditure</b>			
<b>01015 - Human Resource</b>			
Other Expenditure	55,765	46,783	30,000
Other Employee Costs	162,413	171,395	177,413
Materials and Contracts	52,087	52,087	98,099
Internal Recovery	-1,520,924	-1,589,130	0
Internal Allocations	61,226	69,432	11,478
Employee Costs	1,239,433	1,299,433	1,335,846
<b>01015 - Human Resource Total</b>	<b>50,000</b>	<b>50,000</b>	<b>1,652,836</b>
<b>Expenditure Total</b>	<b>50,000</b>	<b>50,000</b>	<b>1,652,836</b>
<b>Human Resources Total</b>	<b>0</b>	<b>0</b>	<b>1,582,836</b>
<b>Information System</b>			
<b>Expenditure</b>			
<b>01020 - Information Technology</b>			
Other Expenditure	200	200	0
Other Employee Costs	6,000	6,000	10,000
Materials and Contracts	1,765,575	1,765,575	2,334,859
Internal Recovery	-2,425,006	-2,368,863	0
Internal Allocations	48,377	54,269	12,494
Employee Costs	604,854	542,819	682,034
<b>01020 - Information Technology Total</b>	<b>0</b>	<b>0</b>	<b>3,039,387</b>
<b>Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>3,039,387</b>
<b>Information System Total</b>	<b>0</b>	<b>0</b>	<b>3,039,387</b>
<b>Record Management</b>			
<b>Income</b>			
<b>01025 - Records Management</b>			
Fees and Charges	-16,300	-16,300	-16,400
<b>01025 - Records Management Total</b>	<b>-16,300</b>	<b>-16,300</b>	<b>-16,400</b>
<b>Income Total</b>	<b>-16,300</b>	<b>-16,300</b>	<b>-16,400</b>

**CITY OF VINCENT  
NEXT YEAR BUDGET 2023/24  
SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

**Attachment - 5**

**Expenditure**

**01025 - Records Management**

Other Expenditure	4,000	4,000	1,500
Other Employee Costs	2,000	2,000	2,000
Materials and Contracts	33,900	33,900	30,500
Internal Recovery	-382,017	-385,588	0
Internal Allocations	26,689	30,260	5,004
Employee Costs	331,728	331,728	328,120
<b>01025 - Records Management Total</b>	<b>16,300</b>	<b>16,300</b>	<b>367,124</b>
<b>Expenditure Total</b>	<b>16,300</b>	<b>16,300</b>	<b>367,124</b>
<b>Record Management Total</b>	<b>0</b>	<b>0</b>	<b>350,724</b>

**Sustainability**

**Expenditure**

**01030 - Sustainability and Environment**

Other Employee Costs	3,000	3,000	0
Materials and Contracts	29,000	83,963	60,206
Internal Allocations	72,599	77,744	3,237
Employee Costs	152,171	152,171	158,054
<b>01030 - Sustainability and Environment Total</b>	<b>256,770</b>	<b>316,878</b>	<b>221,497</b>
<b>Expenditure Total</b>	<b>256,770</b>	<b>316,878</b>	<b>221,497</b>
<b>Sustainability Total</b>	<b>256,770</b>	<b>316,878</b>	<b>221,497</b>
<b>Chief Executive Office Total</b>	<b>794,959</b>	<b>863,534</b>	<b>6,477,247</b>

**Community and Business Services**

**Art and Culture**

**Expenditure**

**01075 - Art & Culture**

Materials and Contracts	45,000	45,000	0
<b>01075 - Art &amp; Culture Total</b>	<b>45,000</b>	<b>45,000</b>	<b>0</b>
<b>Expenditure Total</b>	<b>45,000</b>	<b>45,000</b>	<b>0</b>
<b>Art and Culture Total</b>	<b>45,000</b>	<b>45,000</b>	<b>0</b>

**Beatty Park Leisure Centre**

**Income**

**01065 - Rec Centre / Beatty Park**

Reimbursements	-37,252	-39,374	-40,850
Internal Recovery	3,046,600	3,266,600	0
Internal Allocations	-3,046,600	-3,266,600	0
Fees and Charges	-7,867,043	-8,339,043	-8,672,090
<b>01065 - Rec Centre / Beatty Park Total</b>	<b>-7,904,295</b>	<b>-8,378,417</b>	<b>-8,712,940</b>
<b>Income Total</b>	<b>-7,904,295</b>	<b>-8,378,417</b>	<b>-8,712,940</b>

**Expenditure**

**01065 - Rec Centre / Beatty Park**

Utilities	497,500	490,000	462,000
Other Expenditure	245,836	251,836	222,936
Other Employee Costs	63,242	60,242	79,426
Materials and Contracts	1,605,025	1,614,381	1,661,550
Internal Recovery	-4,761,248	-4,706,245	0
Internal Allocations	5,212,635	5,180,116	84,625
Interest Expenses	322,983	322,983	310,070
Employee Costs	4,264,602	4,480,674	4,843,965
Depreciation	1,160,239	1,130,424	1,446,544
<b>01065 - Rec Centre / Beatty Park Total</b>	<b>8,610,814</b>	<b>8,824,411</b>	<b>9,111,116</b>
<b>Expenditure Total</b>	<b>8,610,814</b>	<b>8,824,411</b>	<b>9,111,116</b>
<b>Beatty Park Leisure Centre Total</b>	<b>706,519</b>	<b>445,994</b>	<b>398,176</b>

**CITY OF VINCENT  
NEXT YEAR BUDGET 2023/24  
SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

**Attachment - 5**

**Community Partnerships**

**Income**

**01080 - Community Partnership**

Grants and Subsidies	-15,000	-15,000	0
<b>01080 - Community Partnership Total</b>	<b>-15,000</b>	<b>-15,000</b>	<b>0</b>
<b>Income Total</b>	<b>-15,000</b>	<b>-15,000</b>	<b>0</b>

**Expenditure**

**01080 - Community Partnership**

Other Expenditure	74,000	74,000	90,000
Other Employee Costs	5,391	5,391	5,109
Materials and Contracts	341,900	320,900	383,900
Internal Allocations	239,204	253,381	6,476
Employee Costs	520,829	520,829	521,532
<b>01080 - Community Partnership Total</b>	<b>1,181,324</b>	<b>1,174,501</b>	<b>1,007,017</b>
<b>Expenditure Total</b>	<b>1,181,324</b>	<b>1,174,501</b>	<b>1,007,017</b>
<b>Community Partnerships Total</b>	<b>1,166,324</b>	<b>1,159,501</b>	<b>1,007,017</b>

**Customer Services**

**Expenditure**

**01040 - Customer Services Centre**

Other Expenditure	17,000	17,000	17,000
Other Employee Costs	11,000	11,000	11,000
Materials and Contracts	26,900	26,900	30,800
Internal Recovery	-670,785	-670,386	0
Internal Allocations	15,798	15,399	9,418
Employee Costs	600,087	600,087	574,166
<b>01040 - Customer Services Centre Total</b>	<b>0</b>	<b>0</b>	<b>642,384</b>
<b>Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>642,384</b>
<b>Customer Services Total</b>	<b>0</b>	<b>0</b>	<b>642,384</b>

**Director Community and Business Services**

**Expenditure**

**01035 - Director Community and Business Services**

Other Expenditure	1,500	1,500	1,500
Other Employee Costs	5,000	5,000	5,500
Materials and Contracts	2,700	2,700	2,750
Internal Recovery	-346,859	-348,960	0
Internal Allocations	15,700	17,801	2,944
Employee Costs	321,959	321,959	343,790
<b>01035 - Director Community and Business Services Total</b>	<b>0</b>	<b>0</b>	<b>356,484</b>
<b>Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>356,484</b>
<b>Director Community and Business Services Total</b>	<b>0</b>	<b>0</b>	<b>356,484</b>

**Finance Services**

**Income**

**01060 - Financial Services**

Other Revenues	-1,000	-1,000	-1,000
<b>01060 - Financial Services Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>
<b>Income Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>

**Expenditure**

**01060 - Financial Services**

Other Expenditure	60,500	260,500	160,500
Other Employee Costs	26,200	27,800	27,200
Materials and Contracts	191,300	238,700	186,235
Internal Recovery	-1,576,539	-1,837,739	0
Internal Allocations	92,237	104,437	18,543
Employee Costs	1,207,302	1,207,302	1,488,763
<b>01060 - Financial Services Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,881,241</b>
<b>Expenditure Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,881,241</b>
<b>Finance Services Total</b>	<b>0</b>	<b>0</b>	<b>1,880,241</b>

**CITY OF VINCENT  
NEXT YEAR BUDGET 2023/24  
SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

**Attachment - 5**

**Library & Local History Services**

**Income**

**01085 - Library Services**

Other Revenues	-3,000	-3,000	-40,000
Grants and Subsidies	-17,000	-17,000	0
Fees and Charges	-9,200	-9,200	-13,000
<b>01085 - Library Services Total</b>	<b>-29,200</b>	<b>-29,200</b>	<b>-53,000</b>
<b>Income Total</b>	<b>-29,200</b>	<b>-29,200</b>	<b>-53,000</b>

**Expenditure**

**01085 - Library Services**

Other Expenditure	10,600	9,598	4,600
Other Employee Costs	6,600	8,850	11,000
Materials and Contracts	100,850	100,002	101,133
Internal Allocations	463,288	489,393	15,688
Employee Costs	829,126	829,126	938,172
<b>01085 - Library Services Total</b>	<b>1,410,464</b>	<b>1,436,969</b>	<b>1,070,593</b>
<b>Expenditure Total</b>	<b>1,410,464</b>	<b>1,436,969</b>	<b>1,070,593</b>
<b>Library &amp; Local History Services Total</b>	<b>1,381,264</b>	<b>1,407,769</b>	<b>1,017,593</b>

**Loftus Community Centre**

**Income**

**01095 - Loftus Community Centre**

Fees and Charges	-66,500	-66,500	-55,000
<b>01095 - Loftus Community Centre Total</b>	<b>-66,500</b>	<b>-66,500</b>	<b>-55,000</b>
<b>Income Total</b>	<b>-66,500</b>	<b>-66,500</b>	<b>-55,000</b>

**Expenditure**

**01095 - Loftus Community Centre**

Utilities	8,357	8,357	6,633
Other Expenditure	500	500	500
Other Employee Costs	1,000	1,000	0
Materials and Contracts	14,100	14,100	11,000
<b>01095 - Loftus Community Centre Total</b>	<b>23,957</b>	<b>23,957</b>	<b>18,133</b>
<b>Expenditure Total</b>	<b>23,957</b>	<b>23,957</b>	<b>18,133</b>
<b>Loftus Community Centre Total</b>	<b>-42,543</b>	<b>-42,543</b>	<b>-36,867</b>

**Marketing and Communications**

**Expenditure**

**01070 - Marketing and Communication**

Other Expenditure	133,500	133,500	133,500
Other Employee Costs	6,000	6,000	5,000
Materials and Contracts	214,700	214,767	284,800
Internal Allocations	417,791	447,934	9,713
Employee Costs	885,051	885,959	890,639
<b>01070 - Marketing and Communication Total</b>	<b>1,657,042</b>	<b>1,688,160</b>	<b>1,323,652</b>
<b>Expenditure Total</b>	<b>1,657,042</b>	<b>1,688,160</b>	<b>1,323,652</b>
<b>Marketing and Communications Total</b>	<b>1,657,042</b>	<b>1,688,160</b>	<b>1,323,652</b>

**Rates Services**

**Income**

**01050 - Rates**

Reimbursements	-10,000	-10,000	-13,000
Rates	-39,910,329	-39,980,329	-42,302,811
Interest Earnings	-308,000	-333,000	-353,000
Fees and Charges	-260,000	-260,000	-270,000
<b>01050 - Rates Total</b>	<b>-40,488,329</b>	<b>-40,583,329</b>	<b>-42,938,811</b>
<b>Income Total</b>	<b>-40,488,329</b>	<b>-40,583,329</b>	<b>-42,938,811</b>

**Expenditure**

**01050 - Rates**

Other Expenditure	2,500	2,500	2,300
Materials and Contracts	434,450	434,450	243,540
Internal Allocations	163,815	175,647	4,415
Employee Costs	287,064	287,064	306,545
<b>01050 - Rates Total</b>	<b>887,829</b>	<b>899,661</b>	<b>556,800</b>
<b>Expenditure Total</b>	<b>887,829</b>	<b>899,661</b>	<b>556,800</b>
<b>Rates Services Total</b>	<b>-39,600,500</b>	<b>-39,683,668</b>	<b>-42,382,011</b>

**CITY OF VINCENT  
NEXT YEAR BUDGET 2023/24  
SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

**Attachment - 5**

**Senior and Disability Services**

**Income**

**01090 - Senior and Disability services**

Fees and Charges	-4,000	-4,000	-3,996
<b>01090 - Senior and Disability services Total</b>	<b>-4,000</b>	<b>-4,000</b>	<b>-3,996</b>
<b>Income Total</b>	<b>-4,000</b>	<b>-4,000</b>	<b>-3,996</b>

**Expenditure**

**01090 - Senior and Disability services**

Other Expenditure	6,500	6,500	7,000
Materials and Contracts	39,500	50,500	75,600
<b>01090 - Senior and Disability services Total</b>	<b>46,000</b>	<b>57,000</b>	<b>82,600</b>
<b>Expenditure Total</b>	<b>46,000</b>	<b>57,000</b>	<b>82,600</b>
<b>Senior and Disability Services Total</b>	<b>42,000</b>	<b>53,000</b>	<b>78,604</b>

**TPC, MRC, Insurance and General Purpose Revenue**

**Income**

**01045 - Mindarie and Tamala Park**

Reimbursements	-126,000	-210,000	-191,600
Fees and Charges	-79,000	-82,300	-85,600
<b>01045 - Mindarie and Tamala Park Total</b>	<b>-205,000</b>	<b>-292,300</b>	<b>-277,200</b>

**01055 - Insurance and General Purpose**

Reimbursements	-84,000	-96,300	-107,856
Interest Earnings	-200,000	-950,000	-750,000
Grants and Subsidies	-763,848	-763,848	-1,200,000
Fees and Charges	-38,000	-38,000	0
<b>01055 - Insurance and General Purpose Total</b>	<b>-1,085,848</b>	<b>-1,848,148</b>	<b>-2,057,856</b>
<b>Income Total</b>	<b>-1,290,848</b>	<b>-2,140,448</b>	<b>-2,335,056</b>

**Expenditure**

**01045 - Mindarie and Tamala Park**

Other Expenditure	46,713	8,629	9,000
Materials and Contracts	0	2,000	0
<b>01045 - Mindarie and Tamala Park Total</b>	<b>46,713</b>	<b>10,629</b>	<b>9,000</b>

**01055 - Insurance and General Purpose**

Other Expenditure	5,000	5,000	0
Internal Recovery	-647,952	-647,952	-768,452
Insurance Expenses	647,958	647,958	804,195
<b>01055 - Insurance and General Purpose Total</b>	<b>5,006</b>	<b>5,006</b>	<b>35,743</b>
<b>Expenditure Total</b>	<b>51,719</b>	<b>15,635</b>	<b>44,743</b>

<b>TPC, MRC, Insurance and General Purpose Revenue Total</b>	<b>-1,239,129</b>	<b>-2,124,813</b>	<b>-2,290,313</b>
<b>Community and Business Services Total</b>	<b>-35,884,023</b>	<b>-37,051,600</b>	<b>-38,005,040</b>

**Infrastructure and Environment**

**Director Infrastructure and Environment**

**Expenditure**

**01135 - Director Infrastructure and Environment**

Other Expenditure	500	500	1,250
Other Employee Costs	14,592	14,592	13,872
Materials and Contracts	54,750	54,750	55,250
Internal Recovery	-418,588	-419,112	0
Internal Allocations	17,078	17,729	2,944
Employee Costs	339,516	339,516	350,161
<b>01135 - Director Infrastructure and Environment Total</b>	<b>7,848</b>	<b>7,975</b>	<b>423,477</b>
<b>Expenditure Total</b>	<b>7,848</b>	<b>7,975</b>	<b>423,477</b>
<b>Director Infrastructure and Environment Total</b>	<b>7,848</b>	<b>7,975</b>	<b>423,477</b>

**Engineering Design Services**

**Income**

**01170 - Engineering Design Services**

Grants and Subsidies	-33,500	-33,500	-32,750
Fees and Charges	-82,500	-82,500	-83,200
Contributions	-3,185	-3,185	-1,129
<b>01170 - Engineering Design Services Total</b>	<b>-119,185</b>	<b>-119,185</b>	<b>-117,079</b>

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**Attachment - 5**

<b>01280 - Recoverable Works</b>			
Reimbursements	-15,000	-15,000	-14,231
<b>01280 - Recoverable Works Total</b>	<b>-15,000</b>	<b>-15,000</b>	<b>-14,231</b>
<b>Income Total</b>	<b>-134,185</b>	<b>-134,185</b>	<b>-131,310</b>
<b>Expenditure</b>			
<b>01170 - Engineering Design Services</b>			
Utilities	770,391	734,988	803,702
Other Expenditure	15,000	15,000	15,600
Other Employee Costs	40,665	40,665	40,859
Materials and Contracts	611,850	390,850	328,347
Internal Allocations	312,203	332,326	8,830
Employee Costs	926,123	926,123	954,332
Depreciation	124,570	154,572	154,272
<b>01170 - Engineering Design Services Total</b>	<b>2,800,802</b>	<b>2,594,524</b>	<b>2,305,942</b>
<b>01280 - Recoverable Works</b>			
Materials and Contracts	2,000	2,000	1,989
Employee Costs	14,327	14,327	526
<b>01280 - Recoverable Works Total</b>	<b>16,327</b>	<b>16,327</b>	<b>2,515</b>
<b>Expenditure Total</b>	<b>2,817,129</b>	<b>2,610,851</b>	<b>2,308,457</b>
<b>Engineering Design Services Total</b>	<b>2,682,944</b>	<b>2,476,666</b>	<b>2,177,147</b>
<b>Parks Services</b>			
<b>Income</b>			
<b>01185 - Parks and Environmental Services</b>			
Fees and Charges	-127,875	-127,875	-142,064
<b>01185 - Parks and Environmental Services Total</b>	<b>-127,875</b>	<b>-127,875</b>	<b>-142,064</b>
<b>01275 - Parks Services Administration</b>			
Contributions	-2,770	-2,770	-3,260
<b>01275 - Parks Services Administration Total</b>	<b>-2,770</b>	<b>-2,770</b>	<b>-3,260</b>
<b>Income Total</b>	<b>-130,645</b>	<b>-130,645</b>	<b>-145,324</b>
<b>Expenditure</b>			
<b>01185 - Parks and Environmental Services</b>			
Utilities	83,909	88,913	85,687
Other Employee Costs	1,200	1,200	0
Materials and Contracts	3,542,761	3,542,761	3,745,390
Internal Allocations	430	430	443
Employee Costs	1,727,084	1,727,084	1,787,247
Depreciation	1,194,753	1,130,618	1,220,121
<b>01185 - Parks and Environmental Services Total</b>	<b>6,550,137</b>	<b>6,491,006</b>	<b>6,838,888</b>
<b>01255 - Road Reserves</b>			
Utilities	9,338	9,338	7,204
Materials and Contracts	70,070	70,070	78,854
Employee Costs	47,102	47,102	58,535
<b>01255 - Road Reserves Total</b>	<b>126,510</b>	<b>126,510</b>	<b>144,593</b>
<b>01275 - Parks Services Administration</b>			
Other Expenditure	22,500	22,500	23,460
Other Employee Costs	72,033	72,033	73,361
Materials and Contracts	71,000	191,000	122,580
Internal Recovery	-831,719	-831,719	-832,926
Internal Allocations	1,542,341	1,617,891	44,919
Employee Costs	1,491,675	1,497,147	1,647,509
Depreciation	125,930	138,788	133,629
<b>01275 - Parks Services Administration Total</b>	<b>2,493,760</b>	<b>2,707,640</b>	<b>1,212,532</b>
<b>Expenditure Total</b>	<b>9,170,407</b>	<b>9,325,156</b>	<b>8,196,013</b>
<b>Parks Services Total</b>	<b>9,039,762</b>	<b>9,194,511</b>	<b>8,050,689</b>
<b>Ranger Services</b>			
<b>Income</b>			
<b>01140 - Ranger Services/Administration</b>			
Grants and Subsidies	0	-4,000	0
Fees and Charges	-500	-3,500	-3,500
<b>01140 - Ranger Services/Administration Total</b>	<b>-500</b>	<b>-7,500</b>	<b>-3,500</b>



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**Attachment - 5**

<b>01145 - Animal Control / Dog Pound</b>			
Fees and Charges	-73,200	-78,200	-83,000
<b>01145 - Animal Control / Dog Pound Total</b>	<b>-73,200</b>	<b>-78,200</b>	<b>-83,000</b>
<b>01150 - Local Laws and Abandoned Vehicles</b>			
Fees and Charges	-147,300	-147,300	-136,800
<b>01150 - Local Laws and Abandoned Vehicles Total</b>	<b>-147,300</b>	<b>-147,300</b>	<b>-136,800</b>
<b>01155 - Community and Safety</b>			
Grants and Subsidies	-50,000	-50,000	0
<b>01155 - Community and Safety Total</b>	<b>-50,000</b>	<b>-50,000</b>	<b>0</b>
<b>01160 - Infringement and Inspectorial Control</b>			
Other Revenues	-500	-500	-500
Fees and Charges	-2,987,700	-2,991,700	-3,684,343
<b>01160 - Infringement and Inspectorial Control Total</b>	<b>-2,988,200</b>	<b>-2,992,200</b>	<b>-3,684,843</b>
<b>01165 - Car Parks and Kerbside Parking</b>			
Fees and Charges	-6,618,671	-7,004,731	-6,362,221
<b>01165 - Car Parks and Kerbside Parking Total</b>	<b>-6,618,671</b>	<b>-7,004,731</b>	<b>-6,362,221</b>
<b>Income Total</b>	<b>-9,877,871</b>	<b>-10,279,931</b>	<b>-10,270,364</b>
<b>Expenditure</b>			
<b>01140 - Ranger Services/Administration</b>			
Other Expenditure	84,000	84,000	94,000
Other Employee Costs	47,093	47,093	46,268
Materials and Contracts	263,000	261,000	271,000
Internal Recovery	-4,617,839	-4,687,213	0
Internal Allocations	1,381,325	1,456,499	43,149
Interest Expenses	378	378	0
Employee Costs	2,845,599	2,848,799	3,128,363
<b>01140 - Ranger Services/Administration Total</b>	<b>3,556</b>	<b>10,556</b>	<b>3,582,780</b>
<b>01145 - Animal Control / Dog Pound</b>			
Other Expenditure	1,500	1,500	1,500
Materials and Contracts	29,900	29,900	31,500
Internal Allocations	314,997	319,730	0
Employee Costs	0	0	970
<b>01145 - Animal Control / Dog Pound Total</b>	<b>346,397</b>	<b>351,130</b>	<b>33,970</b>
<b>01150 - Local Laws and Abandoned Vehicles</b>			
Other Expenditure	800	800	500
Materials and Contracts	8,000	15,000	20,000
Internal Allocations	944,990	959,185	0
<b>01150 - Local Laws and Abandoned Vehicles Total</b>	<b>953,790</b>	<b>974,985</b>	<b>20,500</b>
<b>01155 - Community and Safety</b>			
Other Employee Costs	500	500	0
Materials and Contracts	82,650	82,650	103,300
Internal Allocations	29,855	31,481	883
Employee Costs	54,949	54,949	98,356
<b>01155 - Community and Safety Total</b>	<b>167,954</b>	<b>169,580</b>	<b>202,539</b>
<b>01160 - Infringement and Inspectorial Control</b>			
Other Expenditure	238,500	338,500	338,500
Materials and Contracts	689,000	689,000	734,000
Internal Allocations	3,357,852	3,408,298	0
Depreciation	258,888	210,216	208,503
<b>01160 - Infringement and Inspectorial Control Total</b>	<b>4,544,240</b>	<b>4,646,014</b>	<b>1,281,003</b>
<b>01165 - Car Parks and Kerbside Parking</b>			
Utilities	19,321	20,363	21,048
Other Expenditure	554,622	554,622	463,684
Materials and Contracts	394,243	394,243	482,258
Employee Costs	78,613	78,613	48,238
Depreciation	381,389	381,389	378,740
<b>01165 - Car Parks and Kerbside Parking Total</b>	<b>1,428,188</b>	<b>1,429,230</b>	<b>1,393,968</b>
<b>Expenditure Total</b>	<b>7,444,125</b>	<b>7,581,495</b>	<b>6,514,760</b>
<b>Ranger Services Total</b>	<b>-2,433,746</b>	<b>-2,698,436</b>	<b>-3,755,604</b>

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**Attachment - 5**

**Waste Management Services**

**Income**

**01190 - Waste Services**

Other Revenues	-16,068	-25,000	-25,000
Fees and Charges	-105,650	-110,750	-108,200
Contributions	-4,154	-4,154	-3,487
<b>01190 - Waste Services Total</b>	<b>-125,872</b>	<b>-139,904</b>	<b>-136,687</b>
<b>Income Total</b>	<b>-125,872</b>	<b>-139,904</b>	<b>-136,687</b>

**Expenditure**

**01190 - Waste Services**

Other Expenditure	1,500	1,500	1,500
Other Employee Costs	58,123	58,123	57,984
Materials and Contracts	4,958,806	4,961,689	4,911,808
Internal Recovery	-662,275	-662,275	-717,060
Internal Allocations	1,270,865	1,334,382	31,640
Interest Expenses	126,005	126,005	110,455
Employee Costs	2,205,441	2,205,441	2,196,918
Depreciation	39,740	39,740	39,300
<b>01190 - Waste Services Total</b>	<b>7,998,205</b>	<b>8,064,605</b>	<b>6,632,545</b>
<b>Expenditure Total</b>	<b>7,998,205</b>	<b>8,064,605</b>	<b>6,632,545</b>
<b>Waste Management Services Total</b>	<b>7,872,333</b>	<b>7,924,701</b>	<b>6,495,858</b>

**Works & Operations Services**

**Income**

**01180 - Roads and Public Works Admin**

Fees and Charges	-13,500	-13,500	-14,560
Contributions	-31,385	-31,385	-15,968
<b>01180 - Roads and Public Works Admin Total</b>	<b>-44,885</b>	<b>-44,885</b>	<b>-30,528</b>

**01195 - Works Depot**

Contributions	-1,385	-1,385	-1,163
<b>01195 - Works Depot Total</b>	<b>-1,385</b>	<b>-1,385</b>	<b>-1,163</b>

**01215 - Public Works**

Grants and Subsidies	0	-103,966	-105,000
<b>01215 - Public Works Total</b>	<b>0</b>	<b>-103,966</b>	<b>-105,000</b>
<b>Income Total</b>	<b>-46,270</b>	<b>-150,236</b>	<b>-136,691</b>

**Expenditure**

**01180 - Roads and Public Works Admin**

Other Expenditure	5,000	5,000	5,200
Other Employee Costs	48,867	40,867	41,101
Materials and Contracts	54,200	54,200	63,468
Internal Allocations	614,807	645,586	19,131
Employee Costs	456,451	456,451	494,358
<b>01180 - Roads and Public Works Admin Total</b>	<b>1,179,325</b>	<b>1,202,104</b>	<b>623,258</b>

**01195 - Works Depot**

Other Expenditure	4,000	4,000	4,000
Other Employee Costs	2,500	2,500	2,500
Materials and Contracts	16,200	16,200	6,250
Internal Recovery	-338,578	-343,990	0
Internal Allocations	100,670	106,082	4,410
Employee Costs	216,593	216,593	202,073
<b>01195 - Works Depot Total</b>	<b>1,385</b>	<b>1,385</b>	<b>219,233</b>

**01200 - Plant Operating**

Materials and Contracts	631,000	631,000	618,086
Internal Recovery	-1,109,213	-1,109,213	-1,129,407
Internal Allocations	77,508	77,508	118,978
Depreciation	1,605,113	1,104,692	739,178
<b>01200 - Plant Operating Total</b>	<b>1,204,408</b>	<b>703,987</b>	<b>346,835</b>

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**Attachment - 5**

<b>01215 - Public Works</b>			
Materials and Contracts	1,465,295	1,465,295	1,561,975
Internal Recovery	-196,666	-196,666	-157,394
Employee Costs	1,208,518	1,208,518	1,309,962
Depreciation	4,368,342	4,271,762	4,429,601
<b>01215 - Public Works Total</b>	<b>6,845,489</b>	<b>6,748,909</b>	<b>7,144,144</b>
<b>01270 - Depot Buildings</b>			
Utilities	28,395	35,000	35,222
Other Expenditure	30,203	30,203	32,168
Materials and Contracts	128,500	128,000	91,050
Internal Recovery	-379,786	-385,891	0
Internal Allocations	8,419	8,419	8,299
Employee Costs	716	716	691
Depreciation	183,553	183,553	178,583
<b>01270 - Depot Buildings Total</b>	<b>0</b>	<b>0</b>	<b>346,013</b>
<b>Expenditure Total</b>	<b>9,230,607</b>	<b>8,656,385</b>	<b>8,679,483</b>
<b>Works &amp; Operations Services Total</b>	<b>9,184,337</b>	<b>8,506,149</b>	<b>8,542,792</b>
<b>Property Management Services</b>			
<b>Income</b>			
<b>01175 - City Buildings</b>			
Contributions	-1,385	-1,385	0
<b>01175 - City Buildings Total</b>	<b>-1,385</b>	<b>-1,385</b>	<b>0</b>
<b>01220 - Child Care and Play Groups</b>			
Reimbursements	-16,807	-17,227	-19,697
Fees and Charges	-64,165	-64,165	-67,180
<b>01220 - Child Care and Play Groups Total</b>	<b>-80,972</b>	<b>-81,392</b>	<b>-86,877</b>
<b>01225 - Stadium and Ovals</b>			
Reimbursements	-158,744	-161,240	-164,464
Fees and Charges	-46,844	-46,844	-49,668
<b>01225 - Stadium and Ovals Total</b>	<b>-205,588</b>	<b>-208,084</b>	<b>-214,132</b>
<b>01230 - Public Halls</b>			
Reimbursements	-1,445	-1,549	-1,644
Fees and Charges	-178,528	-178,528	-216,119
<b>01230 - Public Halls Total</b>	<b>-179,973</b>	<b>-180,077</b>	<b>-217,763</b>
<b>01235 - Community and Welfare Centre</b>			
Reimbursements	-13,271	-12,371	-13,220
Fees and Charges	-32,074	-32,074	-42,575
<b>01235 - Community and Welfare Centre Total</b>	<b>-45,345</b>	<b>-44,445</b>	<b>-55,795</b>
<b>01240 - Sporting Clubs Buildings</b>			
Reimbursements	-93,562	-89,914	-92,354
Fees and Charges	-74,659	-74,659	-80,503
<b>01240 - Sporting Clubs Buildings Total</b>	<b>-168,221</b>	<b>-164,573</b>	<b>-172,857</b>
<b>01245 - Reserves Pavilions and Facilities</b>			
Reimbursements	-2,990	-2,998	-3,767
Fees and Charges	-21,224	-25,937	-33,289
<b>01245 - Reserves Pavilions and Facilities Total</b>	<b>-24,214</b>	<b>-28,935</b>	<b>-37,056</b>
<b>01250 - Health Clinics</b>			
Reimbursements	-1,624	0	0
Fees and Charges	-10,960	-10,960	-11,846
<b>01250 - Health Clinics Total</b>	<b>-12,584</b>	<b>-10,960</b>	<b>-11,846</b>
<b>01265 - Operational Buildings</b>			
Reimbursements	-499,116	-525,489	-577,501
Fees and Charges	-906,331	-743,831	-857,488
Contributions	-76,530	-76,530	-77,937
<b>01265 - Operational Buildings Total</b>	<b>-1,481,977</b>	<b>-1,345,850</b>	<b>-1,512,926</b>
<b>Income Total</b>	<b>-2,200,259</b>	<b>-2,065,701</b>	<b>-2,309,252</b>

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**Attachment - 5**

**Expenditure**

**01175 - City Buildings**

Other Employee Costs	4,207	12,207	8,710
Materials and Contracts	31,500	176,500	122,300
Internal Allocations	292,757	308,462	9,959
Employee Costs	676,266	738,301	785,530
<b>01175 - City Buildings Total</b>	<b>1,004,730</b>	<b>1,235,470</b>	<b>926,499</b>

**01220 - Child Care and Play Groups**

Utilities	11,285	17,735	16,938
Materials and Contracts	43,035	15,875	11,500
Internal Allocations	4,992	4,992	5,253
Depreciation	87,933	87,933	92,472
<b>01220 - Child Care and Play Groups Total</b>	<b>147,245</b>	<b>126,535</b>	<b>126,163</b>

**01225 - Stadium and Ovals**

Utilities	72,573	86,974	87,132
Other Expenditure	9,333	9,333	10,004
Materials and Contracts	157,750	391,550	174,829
Internal Allocations	16,064	16,064	17,342
Employee Costs	1,074	1,074	1,382
Depreciation	437,408	437,408	445,109
<b>01225 - Stadium and Ovals Total</b>	<b>694,202</b>	<b>942,403</b>	<b>735,798</b>

**01230 - Public Halls**

Utilities	37,552	48,078	39,387
Other Expenditure	1,617	1,617	1,734
Materials and Contracts	226,730	214,380	195,980
Internal Allocations	9,192	9,192	10,080
Employee Costs	749	749	970
Depreciation	228,275	228,275	230,170
<b>01230 - Public Halls Total</b>	<b>504,115</b>	<b>502,291</b>	<b>478,321</b>

**01235 - Community and Welfare Centre**

Utilities	8,807	12,708	11,501
Other Expenditure	1,227	1,227	1,314
Materials and Contracts	34,910	33,560	43,500
Internal Allocations	8,743	8,743	9,642
Depreciation	194,439	194,439	200,571
<b>01235 - Community and Welfare Centre Total</b>	<b>248,126</b>	<b>250,677</b>	<b>266,528</b>

**01240 - Sporting Clubs Buildings**

Utilities	87,507	99,720	88,305
Other Expenditure	17,092	17,092	17,205
Materials and Contracts	275,200	84,050	105,200
Internal Allocations	38,517	38,517	40,001
Employee Costs	1,375	1,375	1,198
Depreciation	774,864	774,864	731,312
<b>01240 - Sporting Clubs Buildings Total</b>	<b>1,194,555</b>	<b>1,015,618</b>	<b>983,221</b>

**01245 - Reserves Pavilions and Facilities**

Utilities	50,824	74,700	61,530
Other Expenditure	5,165	5,903	4,992
Materials and Contracts	458,100	436,730	468,276
Internal Allocations	8,664	8,664	7,646
Employee Costs	749	749	759
Depreciation	192,971	192,971	176,316
<b>01245 - Reserves Pavilions and Facilities Total</b>	<b>716,473</b>	<b>719,717</b>	<b>719,519</b>

**01250 - Health Clinics**

Utilities	11,409	10,089	10,037
Other Expenditure	10,575	10,575	11,586
Materials and Contracts	111,900	26,650	19,500
Internal Allocations	2,393	2,393	819
Depreciation	53,327	43,056	36,476
<b>01250 - Health Clinics Total</b>	<b>189,604</b>	<b>92,763</b>	<b>78,418</b>

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<b>01265 - Operational Buildings</b>			
Utilities	103,331	123,300	123,989
Other Expenditure	202,306	39,806	42,672
Materials and Contracts	592,915	714,975	707,689
Internal Recovery	-742,761	-847,963	0
Internal Allocations	66,338	66,338	69,917
Interest Expenses	91,469	91,469	74,924
Employee Costs	21,313	21,313	12,520
Depreciation	1,454,084	1,446,758	1,766,191
<b>01265 - Operational Buildings Total</b>	<b>1,788,995</b>	<b>1,655,996</b>	<b>2,797,902</b>
<b>Expenditure Total</b>	<b>6,488,045</b>	<b>6,541,470</b>	<b>7,112,369</b>
<b>Property Management Services Total</b>	<b>4,287,786</b>	<b>4,475,769</b>	<b>4,803,117</b>
<b>Infrastructure and Environment Total</b>	<b>30,641,264</b>	<b>29,887,335</b>	<b>26,737,476</b>

**Strategy and Development**

**Building Services**

**Income**

**01125 - Building Control and License**

Other Revenues	-7,750	-7,750	-2,750
Fees and Charges	-508,500	-296,944	-315,296
Contributions	-1,385	-1,385	-2,131
<b>01125 - Building Control and License Total</b>	<b>-517,635</b>	<b>-306,079</b>	<b>-320,177</b>
<b>Income Total</b>	<b>-517,635</b>	<b>-306,079</b>	<b>-320,177</b>

**Expenditure**

**01125 - Building Control and License**

Other Expenditure	500	500	500
Other Employee Costs	28,388	28,508	29,829
Materials and Contracts	15,000	14,880	11,733
Internal Allocations	260,155	278,537	8,830
Employee Costs	492,617	492,617	530,842
<b>01125 - Building Control and License Total</b>	<b>796,660</b>	<b>815,042</b>	<b>581,734</b>
<b>Expenditure Total</b>	<b>796,660</b>	<b>815,042</b>	<b>581,734</b>
<b>Building Services Total</b>	<b>279,025</b>	<b>508,963</b>	<b>261,557</b>

**Compliance Services**

**Income**

**01120 - Compliance Services**

Fees and Charges	-49,000	-49,000	-26,000
Contributions	-2,270	-2,270	-2,001
<b>01120 - Compliance Services Total</b>	<b>-51,270</b>	<b>-51,270</b>	<b>-28,001</b>
<b>Income Total</b>	<b>-51,270</b>	<b>-51,270</b>	<b>-28,001</b>

**Expenditure**

**01120 - Compliance Services**

Other Expenditure	2,500	2,500	2,500
Other Employee Costs	12,340	12,340	12,087
Materials and Contracts	55,100	55,100	55,600
Internal Allocations	257,530	275,912	7,357
Employee Costs	501,606	501,606	515,260
<b>01120 - Compliance Services Total</b>	<b>829,076</b>	<b>847,458</b>	<b>592,804</b>
<b>Expenditure Total</b>	<b>829,076</b>	<b>847,458</b>	<b>592,804</b>
<b>Compliance Services Total</b>	<b>777,806</b>	<b>796,188</b>	<b>564,803</b>

**Corporate Strategy and Governance**

**Income**

**01010 - Corporate Strategy and Governance**

Other Revenues	-200	-4,000	-6,000
<b>01010 - Corporate Strategy and Governance Total</b>	<b>-200</b>	<b>-4,000</b>	<b>-6,000</b>
<b>Income Total</b>	<b>-200</b>	<b>-4,000</b>	<b>-6,000</b>

**CITY OF VINCENT  
NEXT YEAR BUDGET 2023/24  
SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

**Attachment - 5**

**Expenditure**

**01010 - Corporate Strategy and Governance**

Other Expenditure	2,500	2,500	1,450
Other Employee Costs	8,000	8,000	8,000
Materials and Contracts	209,050	208,550	175,650
Internal Allocations	281,075	297,983	52,414
Employee Costs	526,134	526,134	583,973
<b>01010 - Corporate Strategy and Governance Total</b>	<b>1,026,759</b>	<b>1,043,167</b>	<b>821,487</b>
<b>Expenditure Total</b>	<b>1,026,759</b>	<b>1,043,167</b>	<b>821,487</b>
<b>Corporate Strategy and Governance Total</b>	<b>1,026,559</b>	<b>1,039,167</b>	<b>815,487</b>

**Director Strategy and Development Services**

**Expenditure**

**01105 - Director Strategy and Development**

Other Expenditure	350	350	0
Other Employee Costs	3,700	3,700	3,600
Materials and Contracts	950	950	1,450
Internal Recovery	-364,852	-366,953	0
Internal Allocations	15,700	17,801	2,944
Employee Costs	344,152	344,152	367,535
<b>01105 - Director Strategy and Development Total</b>	<b>0</b>	<b>0</b>	<b>375,529</b>
<b>Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>375,529</b>
<b>Director Strategy and Development Services Total</b>	<b>0</b>	<b>0</b>	<b>375,529</b>

**Health Services**

**Income**

**01115 - Health Admin and Food Control**

Other Revenues	-1,000	-1,000	0
Grants and Subsidies	-59,534	-59,534	-51,863
Fees and Charges	-266,520	-297,658	-314,320
Contributions	-1,385	-1,385	-309
<b>01115 - Health Admin and Food Control Total</b>	<b>-328,439</b>	<b>-359,577</b>	<b>-366,492</b>
<b>Income Total</b>	<b>-328,439</b>	<b>-359,577</b>	<b>-366,492</b>

**Expenditure**

**01115 - Health Admin and Food Control**

Other Expenditure	11,750	11,750	8,250
Other Employee Costs	20,143	20,143	20,383
Materials and Contracts	159,800	179,800	192,363
Internal Allocations	450,953	483,322	11,478
Employee Costs	935,826	935,826	1,004,857
<b>01115 - Health Admin and Food Control Total</b>	<b>1,578,472</b>	<b>1,630,841</b>	<b>1,237,331</b>
<b>Expenditure Total</b>	<b>1,578,472</b>	<b>1,630,841</b>	<b>1,237,331</b>
<b>Health Services Total</b>	<b>1,250,033</b>	<b>1,271,264</b>	<b>870,839</b>

**Policy and Place Services**

**Income**

**01130 - Policy and Place Services**

Fees and Charges	-3,775	-3,775	-4,081
Contributions	-1,385	-1,385	-259
<b>01130 - Policy and Place Services Total</b>	<b>-5,160</b>	<b>-5,160</b>	<b>-4,340</b>
<b>Income Total</b>	<b>-5,160</b>	<b>-5,160</b>	<b>-4,340</b>

**Expenditure**

**01130 - Policy and Place Services**

Other Expenditure	107,000	163,000	30,000
Other Employee Costs	26,231	26,231	34,637
Materials and Contracts	748,800	838,600	1,118,300
Internal Allocations	767,599	822,608	22,957
Employee Costs	1,681,975	1,681,975	1,846,314
<b>01130 - Policy and Place Services Total</b>	<b>3,331,605</b>	<b>3,532,414</b>	<b>3,052,208</b>
<b>Expenditure Total</b>	<b>3,331,605</b>	<b>3,532,414</b>	<b>3,052,208</b>
<b>Policy and Place Services Total</b>	<b>3,326,445</b>	<b>3,527,254</b>	<b>3,047,868</b>

**CITY OF VINCENT  
NEXT YEAR BUDGET 2023/24  
SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

**Attachment - 5**

**Statutory Planning Services**

**Income**

**01110 - Development and Design**

Fees and Charges	-395,865	-480,072	-390,865
Contributions	-1,500	-73,500	-1,163
<b>01110 - Development and Design Total</b>	<b>-397,365</b>	<b>-553,572</b>	<b>-392,028</b>
<b>Income Total</b>	<b>-397,365</b>	<b>-553,572</b>	<b>-392,028</b>

**Expenditure**

**01110 - Development and Design**

Other Expenditure	38,300	50,402	38,300
Other Employee Costs	36,519	36,519	36,038
Materials and Contracts	161,350	205,981	206,350
Internal Allocations	565,360	605,797	19,131
Employee Costs	1,170,421	1,170,421	1,272,197
<b>01110 - Development and Design Total</b>	<b>1,971,950</b>	<b>2,069,120</b>	<b>1,572,016</b>
<b>Expenditure Total</b>	<b>1,971,950</b>	<b>2,069,120</b>	<b>1,572,016</b>
<b>Statutory Planning Services Total</b>	<b>1,574,585</b>	<b>1,515,548</b>	<b>1,179,988</b>
<b>Strategy and Development Total</b>	<b>8,234,453</b>	<b>8,658,384</b>	<b>7,116,071</b>

<b>Total</b>	<b>3,786,653</b>	<b>2,357,649</b>	<b>2,325,754</b>
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# CITY OF VINCENT

## FEES AND CHARGES

### 2023/24

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Methodology		2022/23	2023/24	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>LIBRARY</b>						
<b>Photocopying</b>						
<b>Library (coin operated)</b>						
Black and white	per copy	\$ 0.30	\$0.30	Y	Local Govt. Act 1995 S6.16	0%
Colour A4	per copy	\$ 2.50	\$2.50	Y		0%
Colour A3	per copy	\$ 3.00	\$3.00	Y		0%
<b>General</b>						
<b>Program Fee</b>						
- Special Events (requires certain number of bookings): \$3.50			\$3.50	\$3.50 - \$15.00	Y	NEW
- Programs for 1.5 - 2+ hours : \$5.00						
- Craft Workshops : \$15.00						
Book Club Sets (10 in a set)	per set	\$30.00	\$15.00- \$30.00	N		0%
Replace lost membership card	per card	\$ 6.00	\$6.00	N		0%
Administration fee on overdue notices	per notice	\$ 5.00	\$5.00	N		0%
Earbuds for PCs, devices & audiobooks		\$ 3.50	\$5.00	Y		43%
Printing pages from internet	per page	\$ 0.30	\$0.30	Y		0%
"Early Businesses" book - softcover		\$ 20.00	\$20.00	Y		0%
Library Bags	each	\$ 1.50	\$2.00 - \$20.00	Y		
Library Stock Item - selected collection discards (magazines, books, DVDs, games, puzzles, CDs), library merchandise and stationery (puzzles, USBs, food and beverage)					Local Govt. Act 1995 S6.16	NEW
\$1 : Magazines \$2.50 : Paperback Books and CDs \$3.00 : DVDs \$5.00 : Hardback Books, Games and Puzzles \$10.00 - \$25.00 : Keep Cups & USBs	per item	\$ -	\$1.00 - \$25.00	Y		
Loanable Equipment (VR headsets, giant game sets)	per item	\$ -	\$15.00 - \$50.00	N		NEW
Bond for Loanable Equipment	per item	\$ -	\$50.00	N		NEW
Hot beverages	per cup	\$ 3.00	\$3.00	Y		0%
Local history photographs (for private use/community use)	per photo	\$ 10.00	\$10.00	Y		0%
Local history photographs (for commercial use)	per photo	\$ 20.00	\$20.00	Y		0%
Lost & Damaged Library Items	Various as per State Libraries of Western Australia (SLWA) Price Tables			N		
State Library external loan fee	No fees			N		
Refund administration fee		\$ 5.00	\$5.00	Y		0%
<b>Media Room Hire</b>						
Commercial use	per hour Half day (4 hrs) Full day (8 hrs)	\$ 45.00	\$45.00 \$162.00 \$306.00	Y	Local Govt. Act 1995 S6.16	NEW
Community Groups	per hour	\$ 25.00	\$25.00	Y		0%
Interview Room Hire - Commercial use	per hour	\$ 20.00	\$20.00	Y		0%



	2022/23	2023/24	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>RANGERS AND COMMUNITY SAFETY SERVICES</b>					
<b>DOGS</b>					
<b>Sterilised Dog</b>					
1 Year		\$ 20.00	\$ 20.00	N	0%
3 Years		\$ 42.50	\$ 42.50	N	0%
1 Year (Pensioner)		\$ 10.00	\$ 10.00	N	0%
3 Years (Pensioner)		\$ 21.25	\$ 21.25	N	0%
Lifetime registration period		\$ 100.00	\$ 100.00	N	0%
Lifetime registration period (pensioner)		\$ 50.00	\$ 50.00	N	0%
<b>Unsterilised Dog</b>					
1 Year		\$ 50.00	\$ 50.00	N	0%
3 Years		\$ 120.00	\$ 120.00	N	0%
1 Year (Pensioner)		\$ 25.00	\$ 25.00	N	0%
3 Years (Pensioner)		\$ 60.00	\$ 60.00	N	0%
Lifetime registration period		\$ 250.00	\$ 250.00	N	0%
Lifetime registration period (pensioner)		\$ 125.00	\$ 125.00	N	0%
Application to keep more than two dogs		\$ 100.00	\$ 100.00	N	0%
Dangerous dog/restricted breed inspection		\$ 100.00	\$ 100.00	N	0%
<b>CATS</b>					
Annual registration of a cat		\$ 20.00	\$ 20.00	N	0%
3 Years		\$ 42.50	\$ 42.50	N	0%
3 Years (Pensioner)		\$ 21.25	\$ 21.25	N	0%
<b>CATS</b>					
Lifetime registration period		\$ 100.00	\$ 100.00	N	0%
Lifetime registration period (Pensioner)		\$ 50.00	\$ 50.00	N	0%
Registration after 31 May in any year, for that registration year (Dogs and Cats)		50% of annual registration	50% of annual registration	N	
Application to keep more than three cats		\$ 100.00	\$ 100.00	N	0%
Annual application for approval or renewal of approval to breed cats (per cat)		\$ 100.00	\$ 100.00	N	0%
<b>ANIMALS</b>					
Replacement of registration tags		\$ 5.00	\$ 5.00	Y	0%
<b>ANIMAL CARE FACILITY</b>					
Seizure and impounding		\$ 120.00	\$ 120.00	N	0%
Daily Maintenance (after 24 hours)		At Cost	At Cost	N	0%
Euthanasia		At Cost	At Cost	N	0%
Administration charge (Microchipping impounded Animal)		At Cost	At Cost	N	0%
<b>Release of dogs or cats outside normal working hours – Additional Fee</b>					
On shift		\$ 100.00	\$ 100.00	N	0%
Call out		\$ 152.00	\$ 152.00	N	0%
Transport Animal back to owner		\$ 100.00	\$ 100.00		0%



		2022/23	2023/24	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>RANGERS AND COMMUNITY SAFETY SERVICES</b>						
Hire of cat trap		\$ 25.00	\$ 25.00	N	Local Govt. Act 1995 S6.16 & Cat Act 2011, Cat Regs. 2012	0%
<b>ABANDONED VEHICLES</b>						
Towage		\$ 130.00	\$ 130.00	Y	Local Govt. Act 1995 S3.39/S3.46, Local Law 2007	0%
Administration fee		\$ 270.00	\$ 270.00	Y		0%
Daily impound fee		\$ 23.00	\$ 23.00	N		0%
<b>RESIDENTIAL VERGE SIGNAGE</b>						
Sign		\$ 23.00	\$ 23.00	Y	Local Govt. Act 1995 S6.16 & Property Local Law 2021	0%
Clamp (Sold 2 at a time)		\$ 4.00	\$ 4.00	Y		0%
Pole		\$ 35.00	\$ 35.00	Y		0%
<b>RELEASE FEES (Impounded Items)</b>						
Shopping trolleys, signage etc.		\$ 75.00	\$ 75.00	N	Local Government Act 1995 - Sect 3.46	0%
Daily impound fee		\$ 23.00	\$ 23.00	N		0%
<b>PERMITS</b>						
Filming		\$ 110.00	\$ 110.00	N		0%
<b>Work Zones</b>						
Establishment fee		\$ 686.00	\$ 686.00	N	Property Local Law 2021	0%
Operating fees daily rate/bay		\$ 22.00	\$ 22.00	N		0%
Non-refundable administration fee (Skip bin) Verge ( Resident only under 14 days)		-	-	N		
Non-refundable administration fee (Skip bin) Verge (Resident over 14 days)		\$ 45.00	\$ 45.00	N		0%
Non-refundable administration fee (Skip bin) Verge (Commercial)		\$ 45.00	\$ 45.00	N		0%
Non-refundable administration fee (Skip bin) Road		\$ 55.00	\$ 55.00	N		0%
Non-refundable administration fee (Closure requiring Traffic Management Plans) - Does not apply to multi unit developments		\$ 135.00	\$ 135.00	N		0%
<b>COMMUNITY FACILITIES   HALLS AND COMMUNITY CENTRES</b>						
<b>Call out fee</b>						
On shift		\$ 65.00	\$ 65.00	Y	Local Govt. Act 1995 s6.16	0%
Call out		\$ 152.00	\$ 152.00	Y		0%
<b>FIRE HAZARD</b>						
Install Fire Breaks		At Cost	At Cost	N	Local Govt. Act 1995 and Bushfires Act	0%
<b>WORKS FEES AND CHARGES</b>						
<b>PERMITS</b>						
<b>Management of Rights of Way</b>						
Obstruction - Non-refundable application fee		\$ 200.00	\$ 200.00	N	Local Govt. Act 1995 S6.16 &	0%
Obstruction - Refundable bond		\$ 500.00	\$ 500.00			0%



Methodology	2022/23	2023/24	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>PARKING</b>					
<b>CAR PARKING FEES</b>					
<b>Secondary Centre Car Park</b>					
<b>Leederville Secondary Centre</b>					
Frame Court Car Park - Maximum fee for first hour - 100% Discount for first hour - 100% Discount for first hour for rate payers only (*public notice to advise commencement date) - Base Fee - Off peak rate = 30% decrease on base fee - (dynamic pricing) - Peak rate = 30% increase on base fee- (dynamic pricing)	per hour	\$1 for first hour; \$3.20 each additional hour	\$1.00 \$0.00 \$0.00 \$3.30 \$2.30 \$4.30	Y	
The Avenue Car Park - Maximum fee for first hour - 100% Discount for first hour - 100% Discount for first hour for rate payers only (*public notice to advise commencement date) - Base Fee - Off peak rate = 30% decrease on base fee - (dynamic pricing) - Peak rate = 30% increase on base fee- (dynamic pricing)	per hour	\$1 for first hour; \$3.20 each additional hour	\$1.00 \$0.00 \$0.00 \$3.30 \$2.30 \$4.30	Y	
<b>District Centre Car Park</b>					
<b>Mount Lawley District Centre</b>					
Barlee Street Car Park - First hour free - Base Fee - Off peak rate = 30% decrease on base fee - (dynamic pricing) - Peak rate = 30% increase on base fee- (dynamic pricing)	per hour	\$ 3.20	\$0.00 \$2.50 \$1.70 \$3.30	Y	
Chelmsford Road Car Park - First hour free - Base Fee - Off peak rate = 30% decrease on base fee - (dynamic pricing) - Peak rate = 30% increase on base fee- (dynamic pricing)	per hour	\$1 for first hour; \$3.20 each additional hour	\$0.00 \$2.50 \$1.70 \$3.30	Y	
Raglan Road Car Park - First hour free - Base Fee - Off peak rate = 30% decrease on base fee - (dynamic pricing) - Peak rate = 30% increase on base fee- (dynamic pricing)	per hour	\$1 for first hour; \$3.20 each additional hour	\$0.00 \$2.50 \$1.70 \$3.30	Y	
<b>North Perth District Centre</b>					
View Street Car Park - First hour free - Base Fee - Off peak rate = 30% decrease on base fee - (dynamic pricing) - Peak rate = 30% increase on base fee- (dynamic pricing)	per hour	\$1 for first hour; \$3.20 each additional hour	\$0.00 \$2.50 \$1.70 \$3.30	Y	
Rosemount Hotel Car Park - First hour free - Base Fee - Off peak rate = 30% decrease on base fee - (dynamic pricing) - Peak rate = 30% increase on base fee- (dynamic pricing)	per hour	\$1 for first hour; \$3.20 each additional hour	\$0.00 \$2.50 \$1.70 \$3.30	Y	
Wasley Street Car Park - First hour free - Base Fee - Off peak rate = 30% decrease on base fee - (dynamic pricing) - Peak rate = 30% increase on base fee- (dynamic pricing)	per hour	\$1 for first hour; \$3.20 each additional hour	\$0.00 \$2.50 \$1.70 \$3.30	Y	
<b>Activity Corridor Car Park</b>					
Brisbane Street Car Park - First hour free - Base Fee - Off peak rate = 30% decrease on base fee - (dynamic pricing) - Peak rate = 30% increase on base fee- (dynamic pricing)	per hour	\$1 for first hour; \$3.20 each additional hour	\$0.00 \$2.50 \$1.70 \$3.30	Y	
HBF Stadium Car Park (8am to 10pm Daily)	per hour	\$ 3.20	\$ 3.30	Y	3%
375 William Street Car Park (8am to 10pm Daily)	per hour	\$ 4.40	\$ 4.50	Y	2%
<b>All Day Fee (7AM - 7PM)</b>					
<b>Secondary Centre Car Park</b>					
<b>Leederville Secondary Centre</b>					
Frame Court Car Park	per day (7am-7pm)	\$ 19.50	\$ 19.50	Y	0%
<b>District Centre Car Park</b>					
<b>Mount Lawley District Centre</b>					
Barlee Street Car Park	per day (7am-7pm)	\$ 19.50	\$ 16.00	Y	-18%
Chelmsford Road Car Park	per day (7am-7pm)	\$ 19.50	Not Applicable	Y	
Raglan Road Car Park	per day (7am-7pm)	\$ 19.50	Not Applicable	Y	
<b>North Perth District Centre</b>					
View Street Car Park	per day (7am-7pm)	\$ 19.50	\$ 19.50	Y	0%
Rosemount Hotel Car Park	per day (7am-7pm)	\$ 19.50	\$ 19.50	Y	0%
Wasley Street Car Park	per day (7am-7pm)	\$ 19.50	\$ 19.50	Y	0%
<b>Activity Corridor Car Park</b>					
Brisbane Street Car Park	per day (7am-7pm)	\$ 19.50	\$ 12.00	Y	-38%
HBF Stadium Car Park (8am to 10pm Daily)	per day (7am-7pm)	\$ 19.50	\$ 19.50	Y	0%



Methodology	2022/23	2023/24	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>PARKING</b>					
<b>KERBSIDE PARKING FEES - HOURLY RATE (minimum fee payable \$2)</b>					
William Street (Kerbside)	per hour	\$ 4.40	\$ 4.50	Y	2%
Brewer Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Pier Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Stirling Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Stuart Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Newcastle Street - West of Loftus St.	per hour	\$ 3.30	\$ 3.40	Y	3%
Barlee Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Beaufort Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Braid Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Brisbane Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Broome Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Chelmsford Road	per hour	\$ 3.30	\$ 3.40	Y	3%
Clarence Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Fitzgerald Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Forbes Road	per hour	\$ 4.40	\$ 4.50	Y	2%
Frame Court	per hour	\$ 3.30	\$ 3.40	Y	3%
Grosvenor Road	per hour	\$ 3.30	\$ 3.40	Y	3%
Harold Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Leederville Parade	per hour	\$ 3.30	\$ 3.40	Y	3%
Lindsay Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Mary Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Money Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Monger Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Newcastle Street - East of Fitzgerald Street	per hour	\$ 4.40	\$ 4.50	Y	2%
Oxford Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Parry Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Raglan Road	per hour	\$ 3.30	\$ 3.40	Y	3%
Richmond Street	per hour	\$ 3.30	\$ 3.40	Y	3%
Vincent Street	per hour	\$ 3.30	\$ 3.40	Y	3%
<b>PARKING PERMITS</b>					
Frame Court Car Park	per month	\$ 210.00	\$ 210.00	Y	0%
The Avenue Car Park	per month	\$ 210.00	\$ 210.00	Y	0%
Barlee Street Car Park	per month	\$ 210.00	\$ 210.00	Y	0%
Brisbane Street Car Park	per month	\$ 210.00	\$ 210.00	Y	0%
Leederville Oval Car Park	per month	\$ 175.00	\$ 175.00	Y	0%
All other major fee paying Car Parks	per month	\$ 210.00	\$ 210.00	Y	0%
Not for Profit Support Services	per month	-	\$ 85.00	Y	NEW
Parking Permits - Trades	per month	\$ 175.00	\$ 175.00	Y	0%
Commercial parking permits - all other areas	per annum	\$ 1,950.00	\$ 1,950.00	Y	0%
Replacement residential parking permits	each	\$ 28.00	\$ 28.00	Y	0%
Replacement commercial parking permits	each	\$ 28.00	\$ 28.00	Y	0%
<b>PRIVATE CAR PARK REGISTRATION</b>					
Annual registration fee		\$ 200.00	\$ 200.00	N	0%
Cost of parking sign	each	\$ 40.00	\$ 40.00	Y	0%
Infringement notice - withdrawal fee	each	\$ 50.00	\$ 50.00	N	0%
<b>TEMPORARY EVENT PARKING</b>					
Vehicle parking bay set up, pack down and management	per bay	\$ 20.00	\$ 20.00	Y	0%
Use of reserve for parking	per day	-	\$ 200.00	Y	NEW
Vehicle - ACROD permit holder	per bay	\$ 10.00	\$ 10.00	Y	0%
Bond for reserve repair from vehicle parking	per bay	-	\$133	N	NEW
<b>SURCHARGING OF CREDIT CARD FEES</b>					
Parking	Per credit card payment	5%	5%	Y	Surcharge fee limited to Cost of Acceptance 0%



	Methodology	2022/23	2023/24	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>WASTE SERVICES</b>						
<b>NON-RATED RESIDENTIAL PROPERTIES - THREE BIN SYSTEM</b>						
<b>Note: This is a discretionary service, subject to assessment, and may provided on the basis that:</b>						
- can be accommodated within the City's existing residential collection schedules/routes.						
- fully aligns with residential collection parameters (bin sizes, quantities and collection frequencies). NOTE: Requests for multiple collections or additional/larger bin infrastructure beyond that of the City's residential system cannot be accommodated.						
- The best environmental outcome is achieved (e.g. waste recovery is maximised).						
Residential Non Rated - Waste and Recycling Service Three-Bin System	per annum	\$ 536.00	\$ 558.51	N	Waste Avoidance and Resources Recovery Act 2007 s67	4.20%
Upgrade garbage from 140L to 240L (fortnightly collection plus establishment fee). *Subject to assessment/approval	per annum		\$ 111.49	N		NEW
Additional Garbage bin service* 140L (Fortnightly collection plus establishment fee) *Subject to assessment/approval	per annum		\$ 161.51	N		NEW
Upgrade Recycling Collection from 240L to 360L (fortnightly collection) - plus establishment fee	per annum	\$ 71.00	\$ 73.98	N		4.20%
Establishment Fee - for a New Standard Service	per property	\$ 82.00	\$ 85.44	N		4.20%
Drive on and/or multiple collection services (Multi-Unit-Dwellings). i.e. for properties not aligned to standard residential collection parameters. Subject to City Approval - this is a discretionary charge where it is unsafe to collect from verge or for properties with bin storage issues.	per visit	\$ 39.00	\$ 40.64	N		4.20%
Confiscated Bin Return	per bin	\$ 89.00	\$ 92.74	N		4.20%
<b>RESIDENTIAL RATED PROPERTIES ONLY</b>						
Establishment Fee - for a New Standard Service	per property	\$ 82.00	\$ 85.44	N	Waste Avoidance and Resources Recovery Act 2007 s67	4.20%
Drive on and/or multiple collection services (Multi-Unit-Dwellings). i.e. for properties not aligned to standard residential collection parameters. Subject to City Approval - this is a discretionary charge where it is unsafe to collect from verge or for properties with bin storage issues.	per visit	\$ 39.00	\$ 40.64	N		4.20%
Confiscated Bin Return	per bin	\$ 89.00	\$ 92.74	N		4.20%
Contaminated bin service charge	per bin	\$ 122.00	\$ 127.12	N		4.20%
One-off additional FOGO Collection	per bin	\$ 62.00	\$ 64.61	N		4.20%
Additional FOGO-bin service* 240L (weekly collection) - <b>Rated Properties</b> * An exemption may be granted in extenuating circumstances, i.e. special needs/medical	per annum	\$ 336.00	\$ 350.11	N		4.20%
Additional Kitchen Caddy (delivered to property)	per item	\$ 26.00	\$ 23.13	Y		-11.04%
Additional Kitchen Caddy (collected from Administration building)	per item	n/a	\$ 7.50	Y		NEW
Additional Compostable Caddy Liners (collected from Administration building)	per roll	\$ 8.00	\$ 8.34	Y		4.20%
One-Off additional Garbage Collection 140L	per bin	\$ 73.00	\$ 76.07	N		4.20%
One-Off additional Garbage Collection 240L	per bin	\$ 122.00	\$ 127.12	N		4.20%
One-Off additional Garbage Collection 660L	per bin	\$ 334.00	\$ 348.03	N		4.20%
One-off additional Recycling Collection 240L	per bin	\$ 62.00	\$ 64.60	N		4.20%
One-off additional Recycling Collection 360L	per bin	\$ 93.00	\$ 96.91	N		4.20%
Upgrade garbage from 140L to 240L (fortnightly collection) - Rated Properties (plus establishment fee). *Subject to assessment/approval	per annum	\$ 107.00	\$ 111.49	N		4.20%
Additional Garbage bin service* 140L (Fortnightly collection) - Rated Properties (plus establishment fee). *Subject to assessment/approval	per annum	\$ 155.00	\$ 161.51	N		4.20%
Additional Garbage bin service* 240L (Fortnightly collection) - Rated Properties (plus establishment fee). * Subject to assessment/approval. An exemption may be granted in extenuating circumstances, i.e. special needs/medical	per annum	\$ 262.00	\$ 273.00	N	4.20%	
Additional Recycling Service 240L (fortnightly collection) - Rated Properties	per annum	\$ 141.00	\$ 146.92	N	4.20%	
Upgrade Recycling Collection from 240L to 360L (fortnightly collection) - Rated Properties (plus establishment fee)	per annum	\$ 71.00	\$ 73.98	N	4.20%	
Additional Recycling bin service 360L (fortnightly collection) - Rated Properties	per annum	\$ 213.00	\$ 221.95	N	4.20%	
Multiple Weekly Garbage Service - Multi Unit Dwellings (for services more than 1 x weekly) subject to assessment/approval - price on application	per bin	POA		N		
<b>MICRO BUSINESSES - THREE BIN SYSTEM</b>						
<b>Note: This is a discretionary service, subject to assessment, and may provided on the basis that:</b>						
- can be accommodated within the City's existing residential collection schedules/routes.						
- fully aligns with residential collection parameters (bin sizes, quantities and collection frequencies). NOTE: Requests for multiple collections or additional/larger bin infrastructure beyond that of the City's residential system cannot be accommodated.						
- The best environmental outcome is achieved (e.g. waste recovery is maximised).						
Micro Business Waste and Recycling Service Three-Bin System	per annum	\$ 536.00	\$ 558.51	N	Waste Avoidance and Resources Recovery Act 2007 s67	4.20%
Establishment Fee - New Standard Service Micro Business	per property	\$ 82.00	\$ 85.44	N		4.20%
Upgrade Recycling Collection from 240L to 360L (fortnightly collection) - plus establishment fee	per annum	\$ 71.00	\$ 73.98	N		4.20%
Contaminated bin service charge	per bin	\$ 122.00	\$ 127.12	N		4.20%
<b>EVENT BINS</b>						
Event Bins Hire - 240L Garbage and 240L Recycling (including disposal)	A pair	\$ 122.00	\$ 127.12	Y	Local Govt. Act 1995 S6.16	4.20%
Event Bins Hire - 240L Recycling (including disposal)	A pair	\$ 61.00	\$ 63.56	Y		4.20%
Event Bins Recycling Disposal - Contamination fee (Deducted from bond)	per bin	\$ 62.00	\$ 64.60	N		4.20%
Event Bins Bond for less than 10 pairs hired (not refunded if bins are damaged, lost, overfull or contaminated).	per event (refundable)	\$ 294.00	\$ 306.35	N		4.20%
Event Bins Bond for more than 10 pairs hired (not refunded if bins are damaged, lost, overfull or contaminated).	per event (refundable)	\$ 586.00	\$ 610.61	N		4.20%



	Methodology	2022/23	2023/24	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>WASTE SERVICES</b>						
<b>COMPOST EQUIPMENT</b>						
Compost Bin (Vincent Residents Only - Limit 2 per HH)*	per item	\$ 59.00	\$ 61.48	Y	Local Govt. Act 1995 S6.16	4.20%
Aerator	per item	\$ 21.00	\$ 21.88	Y		4.20%
In Ground Worm Farm	per item	\$ 29.00	\$ 30.22	Y		4.20%
Bokashi Bucket (Vincent Residents Only - Limit 2 per HH)*	per item	\$ 59.00	\$ 61.48	Y		4.20%
<b>WORM FARM EQUIPMENT</b>						
Factory only (Vincent Residents Only - Limit 2 per household)*	each	\$ 96.80	\$ 100.87	Y	Local Govt. Act 1995 S6.16	4.20%
Delivery fee (For compost and worm farm equipment)	per delivery	\$ 15.00	\$ 15.63	Y		4.20%
<b>ON DEMAND SERVICES</b>						
Mattress Recycling Collection Fee (Via Verge Valet Extra)	per item	At Cost	At Cost	Y	Local Govt. Act 1995 S6.16	
Bulk Verge Additional Collection (Via Verge Valet Extra)	per collection	At Cost	At Cost	Y		
<b>PARKS SERVICES</b>						
<b>Native Plant Sales</b>						
Native Tube stock	Each	\$ 1.00	\$ 1.00	Y	Local Govt. Act 1995 S6.16	0.00%
Kangaroo Paws	Each per 130mm pot	\$ 5.00	\$ 5.00	Y		0.00%
Small trees	140mm pot	\$ 5.00	\$ 5.00	Y		0.00%
Native Fertiliser	500g	\$ 5.00	\$ 5.00	Y		0.00%



Methodology		2022/23	2023/24	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>WORKS FEES AND CHARGES</b>							
<b>WORKS BONDS - ENGINEERING</b>							
Works Bond Inspection Fee		\$ 100.00	\$ 104.20	N	Local Govt. Act 1995 S6.16	4.20%	
<b>Value of Development</b>							
Less than \$10,000 to be assessed on a case by case basis		Maximum \$500 based on scope	Maximum \$500 based on scope	N		N/A	
\$10,001 - \$50,000		\$ 1,000.00	\$ 1,000.00	N		0%	
\$50,001 - \$500,000		\$ 3,000.00	\$ 3,000.00	N		0%	
\$50,001 - \$500,000 (adjoining a sealed ROW)		\$ 5,000.00	\$ 5,000.00	N		0%	
\$500,001 and above to be assessed on a case by case basis		Minimum \$5,000	Minimum \$5,001	N		N/A	
\$1,000,001 and above to be assessed on a case by case basis		Minimum \$10,000	Minimum \$10,001	N		N/A	
<b>ROW Bonds</b>							
Sewer & Water supply extensions in Road Reserve		\$ 2,500.00	\$ 2,500.00	N		0%	
Sewer & Water supply extensions on Private Property		\$ 2,000.00	\$ 2,000.00	N	0%		
Demolitions - residential		\$ 2,000.00	\$ 2,000.00	N	0%		
Demolitions - commercial - less than \$500,000		\$ 3,000.00	\$ 3,000.00	N	0%		
Demolitions - commercial \$500,001 and above to be assessed on a case by case basis		Minimum \$5,000	Minimum \$5,001	N	N/A		
<b>Verge Tree Preservation Bond</b>							
Tree less than 5 years old		\$ 1,500.00	\$ 1,500.00	N	0%		
Tree 5 to 10 years old		\$ 3,000.00	\$ 3,000.00	N	0%		
Tree over 10 years old		\$ 6,000.00	\$ 6,000.00	N	0%		
Non refundable administration fee		N/A	N/A	N	N/A		
NB: If any assessment of additional risk is apparent, an additional bond amount may be applied to any of the above.							
Crossover application Bond		\$ 275.00	\$ 275.00	N	0%		
<b>PERMITS</b>							
<b>Management of Rights of Way</b>							
Closure - Non-refundable application fee		\$ 200.00	\$ 200.00	N	Local Govt. Act 1995 S6.16	0%	
Dedication/Acquisition- Non-refundable application fee		\$ 200.00	\$ 200.00	N		0%	
Obstruction - Non-refundable application fee		\$ 200.00	\$ 200.00	N		0%	
Obstruction - Refundable bond		\$ 500.00	\$ 500.00	N		0%	
<b>Parklet Fees</b>							
Preliminary Application Fee		\$ 200.00	\$ 200.00	N	0%		
Approval Fee (one off payment)		\$ 1,000.00	\$ 1,000.00	N	0%		
Annual Renewal Fee		\$ 500.00	\$ 500.00	N	0%		
<b>Vibrant Public Space Type</b>							
Street furniture	N/A	N/A	N/A		The Vibrant Public Space fees are approved by Council on 21 June 22 Ordinary Council Meeting of the Vibrant Public Space Policy and replaces the parklet fees. This remains same as prior year.		
Affixed eating area furniture	N/A	\$250	N/A				
Pop-up parklet	N/A	N/A	N/A				
Pop-up eatlet	N/A	N/A	N/A				
Parklet – built on existing ground surface or decked platform	N/A	\$1,000	N/A				
Parklet – built on new paving	\$2,500	\$1,250	N/A				
Eatlet – built on existing ground surface or decked platform	N/A	\$1,500	500				
Eatlet – built on new paving	\$2,500	\$1,750	500				
Other Proposal	\$500	To be determined as part of Council endorsed Licence.					





Methodology	2022/23	2023/24	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>HEALTH SERVICES</b>					
<b>FOOD BUSINESSES</b>					
Notification fee	\$ 50.00	\$ 52.00	N	Food Act 2008, Local Govt. Act 1995 S6.16	4%
Registration fee	\$ 150.00	\$ 156.00	N		4%
Application for fit-out or alteration (where building permit not required)	\$ 200.00	\$ 208.00	N		4%
Food Premises, high risk routine assessment fee	N/A	At Cost	N		NEW
Food Premises, medium risk routine assessment fee	N/A	At Cost	N		NEW
Food Premises, low risk routine assessment fee	N/A	At Cost	N		NEW
Food Premises, administration fee - per routine and/or follow up assessment	N/A	\$ 55.00	N		NEW
Food Premises, follow up assessment fee (per hour, <i>minimum 1 hour</i> )	N/A	\$ 115.00			NEW
Annual Assessment - Not-for-profit / charitable organisations ( <i>City of Vincent buildings only</i> )	\$ -	\$ -			
Food Safety Program verification / Manufacturing Premises assessment fee	\$ 320.00	\$ 333.00	N		4%
Food Safe Pack	\$ 100.00	\$ 100.00	N	0%	
<b>Food Stallholders/Van Permits</b>					
Annual Food Stallholder/Van Permit (i.e. more than one trading event)	\$ 145.00	\$ 150.00	N	Local Govt. Act 1995 S6.16, Trading in public places Local Law 2008	3%
Annual Food Stallholder/Van Permit (i.e. more than one trading event. Not-for-profit/Charitable Organisations and City of Vincent registered-food businesses*. <i>*(Does not include kitchen hire businesses)</i> )	\$ -	\$ -	N		N/A
One-off Food Stallholder/Van Permit	\$ 75.00	\$ 80.00			7%
One-off Food Stallholder/Van Permit (Not-for-profit/Charitable organisations and City of Vincent registered-food businesses. <i>*(Does not include kitchen hire businesses)</i> )	\$ -	\$ -			N/A
<b>Mobile Food Vendor 'Vending Vincent'</b>					
Vending Vincent Annual Permit	\$ 1,095.00	\$ 1,141.00	N		4%
<b>PUBLIC BUILDINGS</b>					
<b>Annual Building Assessments:</b>					
Public Building, high risk routine assessment fee	N/A	At Cost	N		NEW
Public Building, medium risk routine assessment fee	N/A	At Cost	N		NEW
Public Building, low risk routine assessment fee	N/A	At Cost	N		NEW
Public Building, administrative fee - per routine and/or follow up assessment	N/A	\$ 55.00	N		NEW
Public Building, follow up assessment fee (per hour, <i>minimum 1 hour</i> )	N/A	\$ 115.00	N		NEW
Not-for-profit/Charitable Organisations <b>that are</b> Low Risk	\$ -	\$ -			N/A
<b>Applications to vary, construct, extend or alter:</b>					
High Risk	\$ 871.00	\$ 871.00	N	Health (Miscellaneous)	0%
Medium Risk	\$ 500.00	\$ 521.00	N		4%



	Methodology	2022/23	2023/24	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>HEALTH SERVICES</b>							
Low risk		\$ 350.00	\$ 365.00	N	Provisions) Act 1911 S.176, Health (Public Buildings) Regulations 1992 Schedule 1	4%	
<b>Temporary Public Buildings (eg. Incl but not limited to events):</b>							
Risk Type - High		\$ 871.00	\$ 871.00	N			0%
Risk Type - Medium		\$ 650.00	\$ 677.00	N			4%
Risk Type - Low		\$ 320.00	\$ 333.00	N			4%
Not-for-profit/Charitable Organisations (i.e. fundraising events)		\$ -	\$ -			N/A	
<b>OFFENSIVE TRADES</b>							
Laundries and Dry cleaning Establishments		Fees as per Offensive Trades Fees Regulations 1976		N	Fees as per Offensive Trades Fees Regulations 1976	N/A	
Poultry Processing establishments				N		N/A	
Fish Processing Establishment in which fish are cleaned and prepared				N		N/A	
Shellfish and Crustacean Processing Establishments				N		N/A	
Other Offensive Trades not specified				N		N/A	
<b>OTHER</b>							
<b>Lodging Houses</b>							
Annual Registration and Assessment Fee		\$ 300.00	\$ 313.00	N	Local Govt. Act 1995 S6.16	4%	
Notification and Assessment fee - new Lodging House		\$ 150.00	\$ 200.00	N		33%	
<b>Morgues</b>							
Annual Licence		\$ 210.00	\$ 210.00	N		0%	
Notification and Assessment fee - new Morgue		\$ 150.00	\$ 200.00	N		33%	
<b>Skin Penetration Premises</b>							
Notification and Assessment Fee		\$ 150.00	\$ 156.00	N		4%	
Annual assessment fee (high risk businesses)		\$ 200.00	\$ 200.00			0%	
<b>Water Sampling/Audits</b>							
Annual Assessment - 1 water body		\$ 550.00	\$ 550.00	N	Local Govt. Act 1995 S6.16	0%	
Each additional water body (per water body)		\$ 330.00	\$ 330.00	N		0%	
Re-sample due to non- compliance		\$ 110.00	\$ 115.00	N		5%	
<b>Liquor and Gaming Control</b>							
Section 39 Certification		\$ 200.00	\$ 208.00	N			4%
Section 55 Certification (gaming, application, ongoing)		\$ 200.00	\$ 208.00	N		4%	
One off liquor or gaming assessment fee		\$ 50.00	\$ 52.00	N		4%	
Not-for-profit/Charitable Organisations (i.e. fundraising events)		\$ -	\$ -	N		N/A	
<b>Noise</b>							
Regulation 18 (non-conforming event e.g. concerts) Application		Fee as per Environmental Protection (Noise) Regs 1997		N	Fee as per Environmental Protection (Noise) Regs 1997	N/A	
Regulation 18 (non-conforming event e.g. concerts) Late Fee				N		N/A	
Regulation 18 (non-conforming event e.g. concerts) Noise Monitoring Fee				N		N/A	
Regulation 13 (out-of-hours construction)		\$ 185.00	\$ 185.00	N	Local Govt. Act 1995 S6.16	0%	
Regulation 13 (bump in/bump out) Not-for-profit/Charitable Organisations (i.e. fundraising events)		\$ -	\$ -	N		N/A	
<b>GENERAL</b>							
Transfer of an annual permits, licences and registrations (e.g. Lodging Houses)		\$ 150.00	\$ 156.00	N		4%	



Methodology		2022/23	2023/24	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>HEALTH SERVICES</b>						
One off assessment fee; Reassessment and reporting fee; follow up/non-compliance with formal directions/notices fee	per hour (min 1hr)	\$ 110.00	\$ 115.00	N	Local Govt. Act 1995 S6.16	5%
Late payment of Health Services fees	per month after first request	\$ 60.00	\$ 60.00	N		0%
Health Services - Premises condition report, regulated businesses		\$ 200.00	\$ 208.00	N		4%
<b>Sampling &amp; Inspections</b>						
Officer Time	per hour (min 1hr)	\$ 110.00	\$ 115.00	Y	Local Govt. Act 1995 S6.16	5%
Analytical costs		At cost	At cost	Y		N/A
<b>Annual assessment fees (excluding Offensive Trades) charged on a monthly pro-rata basis, minimum 1 month, up to 30 June.</b>						
<b>Disposal of Effluent and Liquid Waste</b>						
Application for the approval of an apparatus by Local Governments under the Regulations like Grey water Reuse Systems		Fees as per Health Act 1911-Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974		N	Fees as per Health Act 1911-Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974	N/A
Issuing of 'Permit to Use an Apparatus'				N		N/A



Methodology		2022/23	2023/24	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BUILDING AND PLANNING</b>							
<b>ARCHIVE SEARCHES</b>							
<b>Plan search and/or retrieval from archives. Note: The plans provided as part of the search fee include architectural site, floor &amp; elevation plans only. Any additional plans will be charged in Accordance with Part 2 below.</b>							
City of Vincent only (1994 - current)	15 business days	\$ 75.00	\$ 75.00	N	Local Govt. Act 1995 S6.16	0%	
City of Vincent and City of Stirling/ City of Perth Combined	15 business days	\$ 110.00	\$ 110.00	N		0%	
Commercial / Mixed Use Development Combined	15 business days	\$ 140.00	\$ 140.00	N		0%	
Scanning charge when more than 10 pages (A2-A0) per page	per page (over 10)	\$ 1.00	\$ 1.00	N		0%	
Supply of USB with plans		\$ 10.00	\$ 10.00	N		0%	
<b>BUILDING AND PLANNING APPROVAL HARD COPIES</b>							
A4 - black and white	per copy	\$ 0.55	\$ 0.55	Y		0%	
A3 - black and white	per copy	\$ 0.75	\$ 0.75	Y		0%	
A2 - black and white							
1 - 5 copies	per copy	\$ 4.00	\$ 4.00	Y		0%	
6 - 10 copies	per copy	\$ 3.45	\$ 3.45	Y	0%		
21 or more copies	per copy	\$ 2.80	\$ 2.80	Y	0%		
A1 - black and white							
1 - 5 copies	per copy	\$ 4.65	\$ 4.65	Y	0%		
6 - 10 copies	per copy	\$ 4.10	\$ 4.10	Y	0%		
21 or more copies	per copy	\$ 3.55	\$ 3.55	Y	0%		
A0 - black and white							
1 - 5 copies	per copy	\$ 6.85	\$ 6.85	Y	0%		
6 - 10 copies	per copy	\$ 6.35	\$ 6.35	Y	0%		
21 or more copies	per copy	\$ 5.55	\$ 5.55	Y	0%		
Delivery & collection of plans from a printer where applicable		\$ 93.50	\$ 93.50	Y	0%		
Administration fee associated with the preparation of a subdivision/amalgamation legal agreement		\$377.00	\$377.00	Y	0%		
<b>BUILDING AND PLANNING APPROVAL SOFT COPIES</b>							
A4 Black & White or Colour (297x210 mm)	per page	\$ 0.45	\$ 0.45	Y	0%		
A3 Black & White or Colour (420x297 mm)	per page	\$ 0.45	\$ 0.45	Y	0%		
A2 Black & White or Colour (594x420 mm)	per page	\$ 1.60	\$ 1.60	Y	0%		
Administration Fee associated with the arrangement of other planning, building or heritage related legal documentation.		\$ 90.00	\$ 90.00	N	0%		
<b>HERITAGE FEES</b>							
Hire of Brookman and Moir Street Lacework		\$ 36.40	\$ 36.40	N	0%		
Bond for Brookman and Moir Street Lacework		\$ 520.00	\$ 520.00	N	0%		
<b>FORM 15a – CERTIFICATE OF APPROVAL</b>							
Built Strata Form 15a fee (1 – 5 allotments)				N	Strata Titles Act 1985 and Strata Titles General Regulations 2019		
Built Strata Form 15a fee (6 – 100 allotments)				N			
Built Strata Form 15a fee (in excess of 100 allotments)				N			
<b>APPLICATIONS FOR BUILDING PERMITS, DEMOLITION PERMITS</b>							
<b>Item 1. Form BA1 - Certified application for a building permit</b>							
(a) for building work for a class 1 or class 10 building or incidental structure				N	Building Act 2011 & Building Regulations 2012 Schedule 2		
(b) for building work for a class 2 to class 9 building or incidental structure				N			
Item 2. Form BA2 - Uncertified application for a building permit (S. 16(l))				N			
<b>Item 3. Form BA5 - Application for a demolition permit (S. 16(l))</b>							



Methodology	2022/23	2023/24	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>BUILDING AND PLANNING</b>					
(a) for demolition work in respect of a class 1 or class 10 building or incidental structure		In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	
(b) for demolition work in respect of a class 2 to class 9 building			N		
<b>Item 4. Form BA22 - Application to extend the time during which a building or demolition permit has effect (S. 32(3)(f))</b>			N		
<b>Item 5. Form BA19 - Request to amend Building Permit or Builder's Details</b>			N		
<b>APPLICATION FOR OCCUPANCY PERMITS, BUILDING APPROVAL CERTIFICATES</b>					
Item 1. Form BA9 - Application for an occupancy permit for a completed building (class 2-9) (S. 46)		In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	
Item 2. Form BA9 - Application for a temporary occupancy permit for an incomplete building (class 2-9) (S. 47)			N		
Item 3. Form BA9 - Application for modification of an occupancy permit for additional use of a building on a temporary basis (class 2-9)(S. 48)			N		
Item 4. Form BA9 - Application for a replacement occupancy permit for permanent change of the building's use, classification (class 2-9)(S. 49)			N		
Item 5. Form BA9 - Application for an occupancy permit for a building in respect of which UNAUTHORISED work has been done (class 2 to 9) (S. 51(2))			N		
Item 6. Form BA13 - Application for a building approval certificate for a building in respect of which unauthorised work has been done (class 1 or 10) (S. 51(3))			N		
Item 7. Form BA9 - Application to replace an occupancy permit for an existing building (class 2-9) (S. 52(1))			N		
Item 8. Form BA13 - Application for a building approval certificate for an existing building where unauthorised work has not been done (class 1 or 10) (S. 52(2))			N		
Item 9. Form BA23 - Application to extend the time during which an occupancy permit or building approval certificate has effect (S. 65(3)(a))			N		
<b>OTHER APPLICATIONS</b>					
Item 1. Form BA24 - Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)		In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	
<b>BUILDING SERVICES LEVY</b>					
<b>*The Building Services Levy is payable to the Permit Authority when the application is made.</b>					
Building Permit		In accordance with the Building Services (Complaint Resolution and Administration) Regulations 2011, Part 3, Division 2, Regulation 12(2)	N	Building Services (Complaint Resolution and Administration) Regulations 2011	
Demolition Permit			N		
Occupancy Permit or Building Approval Certificate for approved building work under s47, 49 or 52 of the Building Act 2011			N		
Occupancy Permit or Building Approval Certificate for unauthorised work under s51 of the Building Act 2011			N		
<b>BUILDING CONSTRUCTION INDUSTRY TRAINING FUND (BCITF)</b>					
<b>*The BCITF Levy is payable to the Permit Authority or to BCITF (proof of payment is required) when the application is made.</b>					
BCITF Fee		0.2% of the value of construction works, for all works valued at more than \$20,000	N	Building and Construction Industry Training Fund and Levy Collection Act 1990	
<b>OTHER INSPECTION FEE</b>					



	Methodology	2022/23	2023/24	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>BUILDING AND PLANNING</b>						
Swimming Pool inspection fee, including re-inspections of non-compliant pool barriers	per 4 year cycle	\$ 233.80	\$ 233.80	N	Building Regulations 2012 r53(2)	0%
Swimming Pool inspection fee	Per year	\$ 58.45	\$ 58.45	N		0%
Swimming Pool re-inspection due to incomplete/unsatisfactory work	per hour	\$ 110.00	\$ 110.00	N	Local Govt. Act 1995 S6.16	0%
New Pools - initial pool safety barrier inspection and report	per service	\$ 205.00	\$205.00 - \$312.00	N	Local Govt. Act 1995 S6.16	
Swimming Pool inspection and report required as part of a property sale (out of cycle)	per service	\$ 205.00	\$ 205.00	N	Local Govt. Act 1995 S6.16	0%
<b>REQUEST FOR TECHNICAL ADVICE or ADDITIONAL BUILDING SURVEYING SERVICES</b>						
Item 1. Request to provide certification of unauthorised building work - Class 1 and 10 buildings, including inspections, desktop assessment and issuing of a BA18 Certificate of Building Compliance.	per service	\$ 605.00	\$ 605.00	Y	Local Govt. Act 1995 S6.16	0%
Item 2. Request for provision of building surveying advice - Class 1 and 10 buildings, including construction inspection, consultations, desktop assessments and reports.	per hour	\$ 110.00	Refer to hourly rate	Y		
Item 3. Request for inspection of existing Class 2 - 9 buildings to assess compliance with disability access and National Construction Code (NCC) requirements, and/or essential fire safety services maintenance audit, including desktop assessments, consultations, site inspections and report.	per hour	\$ -	Refer to hourly rate	Y		NEW
Item 4. Level 1 Building Surveyor - per hour	per hour	\$ -	\$ 115.00	Y		NEW
Item 5. Level 2 Building Surveyor - per hour	per hour	\$ -	\$ 99.00	Y		NEW
Item 6. Assistant Building Surveyor/Technician - per hour	per hour	\$ -	\$ 83.64	Y		NEW
Preliminary Strata Inspection and Report	per unit	\$ 110.00	\$ 110.00	N		0%
Preliminary Strata Inspection and Report - Archive Search Fee	per unit	\$ 10.00	\$ 15.00	N		50%
<b>FEES FOR PLANNING SERVICES</b>						
Determining a development application (other than for an extractive industry) where the development has not commenced				N	The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	
Determining a development application (other than for an extractive industry) where the development has commenced or been carried				N		
Determining a development application for an extractive industry where the development has not commenced or been carried out				N		
Determining a development application for an extractive industry where the development has commenced or been carried out				N		
Determining an application to amend development approval				N		
Determining an application to cancel development approval				N		
Determining an initial application for approval of a home occupation where the home occupation has not commenced				N		Planning and Development Regulations 2009
Determining an initial application for approval of a home occupation where the home occupation has commenced				N		
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use, where the change or the alteration, extension or change has not commenced or been carried out				N		
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use, where the change or the alteration, extension or change has commenced or been carried out				N		
Providing a Zoning Certificate or Replying to a property settlement questionnaire	per property			N		



	Methodology	2022/23	2023/24	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>BUILDING AND PLANNING</b>						
Providing written advice of Single House exemption from planning approval	per property			N		
Providing written planning advice	per property			N		
Planning scheme amendments, structure plans, activity centre plans or local development plans				N		
<b>FEES FOR PLANNING SERVICES (continued)</b>						
A DAP application where the estimated cost of the development is not less than \$3 million and less than \$7 million				N	Planning and Development (Development Assessment Panels) Regulations 2011	
A DAP application where the estimated cost of the development is not less than \$3 million and less than \$7 million				N		
A DAP application where the estimated cost of the development is not less than \$10 million and less than \$12.5 million				N		
A DAP application where the estimated cost of the development is not less than \$12.5 million and less than \$15 million				N		
A DAP application where the estimated cost of the development is not less than \$15 million and less than \$17.5 million				N		
A DAP application where the estimated cost of the development is not less than \$17.5 million and less than \$20 million				N		
A DAP application where the estimated cost of the development is \$20 million or more				N		
An application under regulation 17 for reconsideration of an application				N		
<b>GENERAL PLANNING FEES</b>						
Issue of written heritage Advice	per property	\$ 88.00	\$ 91.70	Y	Local Govt Act 1995 S6.16	4.2%
Issue of heritage advice - Involves preliminary heritage check	per property	\$ 138.00	\$ 143.80	Y		4.20%
Issue of heritage advice - Involves full heritage assessment	per property	\$ 192.50	\$ 200.59	Y		4.20%
Providing a subdivision clearance not more than 5 lots				N	Planning and Development Regulations 2009	
Providing a subdivision clearance more than 5 lots but not more than 195 lots				N		
Providing a subdivision clearance more than 195 lots				N		
Subdivision inspection fee (applicable only where re-inspection is required)	per re-inspection	\$ 100.00	\$ 100.00		Planning and Development Regulations 2009 S49	0%
Cash in lieu payment for car parking	per car parking bay, or part thereof	\$ 5,400.00	\$ 5,626.80	N	Local Govt. Act 1995 S6.16	4%
Cash in lieu payment for car parking for development application that meet the optional DAP application.	per car parking bay, or part thereof	Double the 'Cash in lieu payment for car parking' charge above.	Double the 'Cash in lieu payment for car parking' charge above.	N	Local Govt. Act 1995 S6.16	
Section 40 Liquor Licensing Certificate		\$ 73.00	\$ 73.00	N		0%
Percentage for Public Art Threshold Value		\$ 1,092,000.00	\$ 1,137,864.00			4%
Change of Property Numbering & Addressing Application		\$ 105.00	\$ 105.00	N		0%
Development Application Pre-Lodgement Fee (max of 2 DRP meetings only)		\$ 705.00	\$ 705.00	Y	Local Govt. Act 1995 S6.16	0%
Commercial Partitioning Application		\$ -	\$ -	N		
Space marking & Signage of car share space	per car bay	\$ 800.00	\$ 800.00	N		0%



Methodology		2022/23	2023/24	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BUILDING AND PLANNING</b>							
Making good of car bays after cessation of use for car sharing	per car bay	\$ 700.00	\$ 700.00	N		0%	
<b>Mail out fees</b>							
> 11 mail out letters	per mail out letter	\$ 2.00	\$ 2.00	N	Planning and Development	0%	
<b>GENERAL FEES</b>							
Application for a boundary fence that is not recognised as a 'sufficient fence' in the Fencing Local Law		\$ 97.70	\$ 97.70	N	Local Govt. Act 1995 S6.16	0%	
Retrospective application for a boundary fence that is not recognised as a 'sufficient fence' in the Fencing Local Law		\$ 195.40	\$ 195.40	N		0%	
<b>Administration and Advertising planning related matters not requiring a planning application - Low Impact</b>							
≤ 500 mail out letters		\$ 1,250.00	\$ 1,250.00	Y		0%	
> 501 mail out letters		\$ 1,875.00	\$ 1,875.00	Y	0%		





	Methodology	2022/23	2023/24	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>RATES</b>						
<b>Settlement Enquiries</b>						
Orders and requisitions settlement	per Lot	\$ 121.00	\$ 121.00	Y	Local Govt. Act 1995 S6.16	0%
Rates settlement enquiry fee only	per Lot	\$ 31.00	\$ 31.00	Y		0%
Settlement enquiry letter (includes orders, requisitions and rate enquiry)	per Lot	\$ 151.00	\$ 151.00	Y		0%
<b>General Charges</b>						
Provision of historical rating data per financial year (1993-94 rating year onwards)	per year	\$ 9.00	\$ 9.00	Y	Local Govt. Act 1995 s6.16, s5.94, s6.45, s6.51 & s6.56 Local Govt. (Financial Management) Regs. 1996 s68 & s70	0%
Re-print of annual rate notice		\$ 12.00	\$ 12.00	Y		0%
Instalment administration fee (3 instalments)		\$ 24.00	\$ 24.00	N		0%
Instalment interest		5.5%	5.5%			0%
Rates Smoothing interest		5.5%	5.5%			0%
Special payment arrangement administration fee		\$ -	\$ 36.00	N		NEW
Special Payment Arrangement interest		5.5%	5.5%	N		0%
Financial Hardship Late payment penalty interest		0%	0%	N		0%
Late payment penalty interest		7%	11%	N		57%
Notice of Discontinuance - Issue notification or Notice of Discontinuance		At cost	At cost	Y		
Dishonoured cheque / Direct Debit dishonoured fee		At cost (minimum \$15)	At cost (minimum \$15)	N		
Legal fees		At Cost	At cost	Y		
Street directory USB format		\$ 40.00	\$ 40.00	Y	0%	
<b>Governance</b>						
Electoral rolls (Ward) USB		\$ 40.00	\$ 40.00	Y	Local Govt. Act 1995 S6.16, s5.94 & S5.95	0%
Freedom of information request (FOI)		\$ 30.00	\$ 30.00	Y	Freedom of Information Act Regulations 1993.	0%



Methodology		2022/23	2023/24	GS T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>HIRE OF HALLS AND COMMUNITY CENTRES</b>							
<b>COMMUNITY FACILITIES</b>							
<b>Category One (incorporates Mount Hawthorn Main Hall, North Perth Main Hall)</b>							
Community use	per hour	\$ 34.00	\$ 35.00	Y	Local Govt. Act 1995 S6.16	3%	
Commercial use	per hour	\$ 68.00	\$ 70.00	Y		3%	
Wedding ceremony/reception	per hour	\$ 78.00	\$ 78.00	Y		0%	
<b>Category Two (incorporates Mount Hawthorn Lesser Hall, North Perth Lesser Hall, Royal Park Hall, Vincent Community Centre - Learning Centre)</b>							
Community use	per hour	\$ 26.00	\$ 27.00	Y	Local Govt. Act 1995 S6.16	4%	
Commercial use	per hour	\$ 52.00	\$ 54.00	Y		4%	
Wedding ceremony/reception	per hour	\$ 68.00	\$ 68.00	Y		0%	
<b>Category Three (incorporates Menzies Pavilion, Vincent Community Centre - Children's Room and Neighbourhood)</b>							
Community use	per hour	\$ 21.00	\$ 22.00	Y	Local Govt. Act 1995 S6.16	5%	
Commercial use	per hour	\$ 42.00	\$ 44.00	Y		5%	
Wedding ceremony/reception	per hour	\$ 63.00	\$ 63.00	Y		0%	
<b>Category Four (incorporates Woodville Reserve Pavilion)</b>							
Community use	per hour	\$ 16.00	\$ 18.00	Y	Local Govt. Act 1995 S6.16	13%	
Commercial use	per hour	\$ 32.00	\$ 36.00	Y		13%	
Wedding ceremony/reception	per hour	\$ 53.00	\$ 53.00	Y		0%	
<b>Category Five (incorporates Vincent Community Centre - Community Hall)</b>							
Community use	per hour	\$42.00	\$30.00	Y	Local Govt. Act 1995 S6.16	-29%	
Commercial use	per hour	\$67.00	\$60.00	Y		-10%	
Wedding ceremony/reception	per hour	\$80.00	\$75.00	Y		-6%	
<b>Bonds and Other Charges</b>							
Storage Hire Fee - Regular Hirer	per mth		\$15.00 - \$50.00		Local Govt. Act 1995 S6.16	NEW	
Storage Hire Fee - Casual Hirer	per Booking		\$10.00 - \$30.00			NEW	
Facility Bond		\$0.0 min - \$5,000 max	\$0.0 min - \$5,000 max	N		N/A	
Bond Administration Fee	per booking	\$0 - \$140	\$0 - \$141	N		N/A	
Community Facility Cleaning Fee	per hour	\$ 35.00	\$35 - 250	Y		N/A	
Cancellation fee	per booking	0 - 100%	1 - 100%	Y		N/A	
Booking fee	per booking	\$ -	1 - 100%	Y		NEW	
Lost, misplaced or non-return of key		\$ 25.00	\$ 25.00	Y		0%	
Re-keying of community facility		\$0 - \$500	\$0 - \$501	Y		N/A	
Additional Keys	per key	\$ 25.00	\$ 25.00	Y		0%	
Replacement facility swipe card	per card	\$ 35.00	\$ 35.00	Y		0%	
<b>BIKE HIRE</b>							
<b>Community Bike Library Hire</b>							
Short term loan - non resident (standard bike)	per loan	\$ 10.00	\$ 10.00	Y		Local Govt. Act 1995 S6.16	0%
Short term loan - non resident (e-bike)	per loan	\$ 20.00	\$ 20.00	Y			0%
Long term loan - non resident (standard bike)	per loan	\$ 20.00	\$ 20.00		0%		
Long term loan - non resident (e-bike)	per loan	\$ 40.00	\$ 40.00	Y	0%		
<b>Bike Maintenance Course</b>							
Bike Maintenance 1 Course - Resident	per course	\$ 15.00	\$ 15.00	Y	Local Govt. Act 1995 S6.16	0%	
Bike Maintenance 1 Course - Non-resident	per course	\$ 30.00	\$ 30.00	Y		0%	
Bike Maintenance 2 Course - Resident	per course	\$ 15.00	\$ 15.00	Y		0%	
Bike Maintenance 2 Course - Non-resident	per course	\$ 30.00	\$ 30.00	Y		0%	
<b>Cycle Training Course</b>							
Learn to Ride Course	per course	\$ 30.00	\$ 30.00	Y	Local Govt. Act 1995 S6.16	0%	
Commuter/Social Riding Course	per course	\$ 30.00	\$ 30.00	Y		0%	
<b>Bike Market</b>							
Bike Market Stall Fee	per bay	\$ 10.00	\$ 10.00	Y		0%	



Methodology	2022/23	2023/24	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>SPORTSGROUNDS, RESERVES AND PARKS</b>						
<b>CASUAL HIRE OF SPORTSGROUNDS</b>						
With facilities (Category Four Facilities)	HOURLY	\$ 55.00	\$ 55.50	Y	Local Govt. Act 1995 S6.16	1%
With facilities (Category Four Facilities)	HOURLY	\$ 55.00	\$ 55.50	Y		1%
<b>SEASONAL HIRE OF SPORTSGROUNDS</b>						
<b>Senior Sportsground Usage Charges</b>						
Matchplay or training (per person per season)		\$ 42.50	\$ 42.50	Y		0%
Matchplay and training (per person per season)		\$ 85.00	\$ 85.00	Y		0%
Local Sporting Club Casual Sportsground Facility Hire (facility only)	per hour	\$ 6.00	\$ 6.00	Y		0%
Sporting Clubs - out of season usage	per hour	\$ 40.00	\$ 40.00	Y		0%
<b>Community objective rebates up to a maximum of 25% as determined by the Executive Director Infrastructure and Environment Services</b>						
<b>Juniors</b>						
Percentage of Juniors Residing within City of Vincent						
61% or greater		no charge	no charge	Y		
41% - 60%	per junior	\$ 2.50	\$ 2.50	Y		0%
21% - 40%	per junior	\$ 4.00	\$ 4.00	Y		0%
0% - 20%	per junior	\$ 6.00	\$ 6.00	Y		0%
<b>Floodlights</b>						
User controlled floodlight systems	per kilowatt hour (\$/kWh)		\$0.00 to \$0.50			NEW
Les Lilleyman Reserve*	per hour	\$1 to \$20.00	\$1 to \$20.00	Y	Local Govt. Act 1995 S6.16	N/A
Beatty Park*	per hour	\$1 to \$20.00	\$1 to \$20.00	Y		N/A
Menzies Park*	per hour	\$1 to \$20.00	\$1 to \$20.00	Y		N/A
Litis Stadium	per hour	\$1 to \$25.00	\$1 to \$20.00	Y		N/A
Additional Floodlight Activation fee		\$100 to \$225	\$100 to \$225	Y		N/A
* Based on estimated usage and annual maintenance costs						
<b>SCHOOL HIRE OF SPORTSGROUNDS</b>						
Schools within City of Vincent	per hour	Free	Free	N		N/A
Schools within City of Vincent	half day	Free	Free	N		N/A
Schools within City of Vincent	full day	Free	Free	N		N/A
Schools not within City of Vincent	per hour	\$ 40.00	\$ 40.50	Y		1%
<b>CASUAL HIRE OF PARKS AND RESERVES</b>						
<b>Casual park hire (including Leederville Skate Park &amp; Leederville Basketball Court but excluding Town Centres Spaces)</b>						
Community Rate	per hour	\$ 26.00	\$ 26.00	Y		0%
Commercial Rate	per hour	\$ 52.00	\$ 52.00	Y		0%
<b>Gazebo Hire</b>						
Community Rate	per hour	\$ 60.00	\$ 60.00	Y	Local Govt. Act 1995 S6.16	0%
Commercial Rate	per hour	\$ 160.00	\$ 160.00	Y		0%
<b>Dog Training Classes</b>						
Charge per six month season		\$ 375.00	\$ 375.00	Y		0%
<b>Outdoor recreation and wellness group fee (per 6 month season)</b>						
<b>Includes all small group commercial operators with a recreation and health and wellness focus including personal trainers, sports coaches and leisure activities</b>						
Up to 5 Persons			\$330.00	Y		NEW
5 to 10 Persons			\$660.00	Y		NEW
10 to 20 Persons			\$1,370.00	Y		NEW



Methodology	2022/23	2023/24	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>SPORTSGROUNDS, RESERVES AND PARKS</b>					
<b>EVENTS</b>					
<b>Event Application Fee</b>					
Events up to 1 day		\$ 250.00	\$ 250.00	Y	0%
Events 2 days or more		\$ 500.00	\$ 500.00	Y	0%
Community Rate	half day	\$ 625.00	\$ 625.00	Y	0%
Commercial Rate	half day	\$ 1,750.00	\$ 1,750.00	Y	0%
Community Rate	full day	\$ 1,000.00	\$ 1,000.00	Y	0%
Commercial Rate	full day	\$ 3,500.00	\$ 3,500.00	Y	0%
Bump in / Bump out		Half of the fee	Half of the fee	Y	N/A
Use of Loton Park 2 days or more for Events at HBF Park	per day	-	\$500	Y	NEW
Use of Pier Street Car Park 2 days or more for Events at HBF Park	per day	-	\$50	Y	NEW
<b>Wedding Bookings</b>					
Photography / Ceremony on parks	per hour	\$ 75.00	\$ 80.00	Y	7%
<b>LEEDERVILLE OVAL</b>					
<b>Casual Hire of Sportsground</b>					
Without facilities	per hour	\$ 40.00	\$ 40.00	Y	0%
Without facilities half day	half day (8am to 1pm or 1pm-6pm)	\$ 200.00	\$ 200.00	Y	0%
Without facilities full day	full day (8am-6pm)	\$ 400.00	\$ 400.00	Y	0%
<b>Half Day Event</b>					
Community Rate	half day	\$ 625.00	\$ 625.00	Y	0%
Under 1000 people - Commercial Rate	half day	\$ 2,500.00	\$ 2,500.00	Y	0%
Bump in / Bump out		Half of the fee	Half of the fee	Y	
<b>Full Day Event</b>					
Community Rate	full day	\$ 1,250.00	\$ 1,250.00	Y	0%
Under 1000 people - Commercial Rate	full day	\$ 5,000.00	\$ 5,000.00	Y	0%
Bump in / Bump out		Half of the fee	Half of the fee	Y	
Floodlights	per hour	\$ 276.00	\$ 276.00	Y	0%
<b>LEEDERVILLE OVAL CONCERTS / COMMERCIAL EVENTS</b>					
Event Application Fee	per booking	\$ 500.00	\$ 500.00	Y	0%
1000 - 5000 patrons	per day	\$ 7,900.00	\$ 7,900.00	Y	0%
5000 - 12000 patrons	per day	\$ 12,600.00	\$ 12,600.00	Y	0%
Bump-in/Bump-out	per day	Half of the fee	Half of the fee	Y	
<b>BONDS/CANCELLATIONS/ADMINISTRATION FEES - Sportsgrounds, Reserves and Parks</b>					
General Bond (Refundable)		\$0.00 min-\$5,000 max	\$0.00 min-\$5,000 max	N	Local Govt. Act 1995 S6.16
Event Bond (Refundable)		\$500 min-\$15,000 max	\$500 min-\$15,000 max	N	
Bond Administration Fee	per booking	\$0-\$140	\$0-\$141	Y	
Guest Booking Fee (Casual bookings only)	per booking	2.5% (\$1 minimum per booking)	2.5% (\$1 minimum per booking)	Y	N/A
Cancellation fee	per booking	0 - 100%	1 - 100%	Y	N/A
Booking fee	per booking	\$ -	1 - 100%	Y	NEW
Lost, misplaced or non-return of key	per key	\$ 25.00	\$ 25.00	Y	0%



	Methodology	2022/23	2023/24	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>SPORTSGROUNDS, RESERVES AND PARKS</b>						
Re-keying of community facility	per facility	\$0-\$500	\$0-\$501	Y		
Additional Key		\$ 25.00	\$ 25.00	Y		0%
Unauthorised use of halls and/or reserves (prior permission or confirmation not given by Council)		Applicable usage fee	Applicable usage fee	Y		



Methodology	2022/23	20223/24	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BEATTY PARK LEISURE CENTRE FEES</b>						
<b>ADMISSION TO POOL PREMISES AND USE OF POOL</b>						
A person 16 years of age and above	\$ 7.50	\$ 7.80	Y	Local Govt Act 1995 S6.16	4%	
A person 5 years of age and under 16 years of age	\$ 5.00	\$ 5.20	Y		4%	
A child aged 3 or 4 years of age (Pre-schooler)	\$ 2.70	\$ 2.80	Y		4%	
A child 0-2 years of age (Baby)	Free	Free	N		N/A	
Any person under the control of a City of Vincent licensed swimming coach (Trainer)	\$ 4.20	NA	Y		N/A	
A pensioner/senior card holder	\$ 5.00	\$ 5.20	Y		4%	
Full time students producing proof of student status	\$ 6.00	\$ 6.30	Y		5%	
<b>Spectator (accompanying adult )</b>						
16 yrs & over Spectator (Accompanying a paying facility user)	Free	Free	N		N/A	
15 yrs & under	Free	Free	N		N/A	
Family Pass (2 Adults, 2 Children or 1 Adult, 3 Children or 1 Spectator, 4 children)	\$ 20.00	\$ 21.00	Y		5%	
Extra Child	\$ 3.00	\$ 3.20	Y		7%	
Child - Weeknights 6.30pm to 9pm	\$ 4.00	\$ 4.20	Y		5%	
Family - Weeknights 6.30pm to 9pm	\$ 12.00	\$ 12.50	Y		4%	
Locker hire (wallet locker casual rates)	From \$2.00	From \$2.00	Y	N/A		
Hire of swim aids	\$ 2.00	\$2.00	Y	0%		
Shower fee	\$ 3.20	\$ 3.30	Y	3%		
Bike cage fee	\$ 5.00	\$ 5.00	Y	0%		
<b>Sauna/Spa/Steam Room/Swim</b>						
Adult	\$ 14.00	\$ 15.00	Y	7%		
Pensioner/Senior	\$ 10.00	\$ 10.50	Y	5%		
Student	\$ 12.00	\$ 12.50	Y	4%		
<b>Upgrade Swim to Sauna/Spa/Steam Room</b>						
Adult	\$ 6.50	\$ 7.20	Y	11%		
Pensioner/Senior	\$ 5.00	\$ 5.30	Y	6%		
Student	\$ 6.00	\$ 6.20	Y	3%		
<b>FITNESS CLASSES</b>						
Group Fitness/Swim - 1 hour or 45 minute class	\$ 19.50	\$ 20.00	Y	Local Govt Act 1995 S6.16	3%	
Group Fitness/Swim - 30 minute class	\$ 12.00	\$ 12.50	Y		4%	
Aqua Fitness/Swim	\$ 19.50	\$ 20.00	Y		3%	
Cycling Fitness	\$ 19.50	\$ 20.00	Y		3%	
Fitness Class (Pensioner/Senior)	\$ 11.00	\$ 11.00	Y		0%	
Fitness Class (Student)	\$ 14.00	\$ 14.00	Y		0%	
<b>HEALTH &amp; FITNESS</b>						
Casual Gym/swim	\$ 19.50	\$ 20.00	Y	Local Govt Act 1995 S6.16	3%	
Casual Gym/swim (Pensioner/Senior)	\$ 11.00	\$ 11.00	Y		0%	
Casual Gym/swim (Student)	\$ 14.00	\$ 14.00	Y		0%	
Casual Gym/swim/spa/sauna/steam room	\$ 23.50	\$ 24.00	Y		2%	
Casual Gym/swim/spa/sauna/steam room (Pensioner/Senior)	\$ 15.00	\$ 15.00	Y		0%	
Casual Gym/swim/spa/sauna/steam room (Student)	-	\$ 18.00	Y		NEW	
Casual appraisal or workout with gym instructor	\$ 60.00	\$ 62.50	Y		4%	
Energy Wise (Seniors Program) per session	\$ 11.00	\$ 11.00	Y		0%	
Energy Wise (Seniors Program) per term - 20 sessions pass	\$ 187.00	\$ 187.00	Y		0%	
Evolt body scan (members)	-	\$ 15.00			NEW	
Evolt body scan (non-members)	-	\$ 30.00			NEW	
<b>Personal Training 1 to 1</b>						
½ hour session - member	\$ 55.00	\$ 57.00	Y		4%	
1 hour session - member	\$ 82.00	\$ 82.50	Y		1%	
1/2 hour session non member	\$ 55.00	\$ 61.00	Y	11%		
1 hour session - non-member	\$ 88.00	\$ 90.00	Y	2%		
<b>Personal Training 2 to 1</b>						
1 hour session - member	\$ 52.50	\$ 53.00	Y	1%		
1 hour session - non-member	\$ 62.50	\$ 63.00	Y	1%		



Methodology	2022/23	2023/24	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>Personal Training group session (4+ participants)</b>					N/A	
1 hour session - member	\$ 32.00	\$ 32.50	Y		2%	
1 hour session - non-member	\$ 37.50	\$ 38.00	Y		1%	
<b>FULL MEMBERSHIP</b>					N/A	
Individual 12 months	\$ 1,080.00	\$ 1,120.00	Y	Local Govt Act 1995 S6.16	4%	
Individual 12 months - Pensioner/Senior discount 20%	\$ 864.00	\$ 896.00	Y		4%	
Individual 12 months - Student discount 15%	\$ 918.00	\$ 952.00	Y		4%	
Individual 12 months - Ratepayer discount 10%	\$ 972.00	\$ 1,008.00	Y		4%	
Individual 3 months	\$ 270.00	\$ 280.00	Y		4%	
Individual 3 months - Pensioner/Senior discount 20%	\$ 216.00	\$ 224.00	Y		4%	
Individual 3 months - Student discount 15%	\$ 229.50	\$ 238.00	Y		4%	
Individual 3 months - Ratepayer discount 10%	\$ 243.00	\$ 252.00	Y		4%	
Individual 1 month	\$ 90.00	\$ 93.33	Y		4%	
Individual 1 month - Pensioner/Senior discount 20%	\$ 72.00	\$ 74.66	Y		4%	
Individual 1 month - Student discount 15%	\$ 76.50	\$ 79.33	Y		4%	
Individual 1 month - Ratepayer discount 10%	\$ 81.00	\$ 84.00	Y		4%	
<b>Pool only membership</b>					N/A	
Individual 12 months	\$ 695.00	\$ 708.00	Y		2%	
Individual 12 months - Pensioner/Senior discount 20%	\$ 556.00	\$ 566.40	Y	2%		
Individual 12 months - Student discount 15%	\$ 590.75	\$ 601.80	Y	2%		
Individual 12 months - Ratepayer discount 10%	\$ 625.50	\$ 637.20	Y	2%		
Individual 3 months	\$ 173.75	\$ 177.00	Y	2%		
Individual 3 months - Pensioner/Senior discount 20%	\$ 139.00	\$ 141.60	Y	2%		
Individual 3 months - Student discount 15%	\$ 147.69	\$ 150.45	Y	2%		
Individual 3 months - Ratepayer discount 10%	\$ 156.38	\$ 159.30	Y	2%		
Individual 1 month	\$ 57.92	\$ 59.00	Y	2%		
Individual 1 month - Pensioner/Senior discount 20%	\$ 46.33	\$ 47.20	Y	2%		
Individual 1 month - Student discount 15%	\$ 49.23	\$ 50.15	Y	2%		
Individual 1 month - Ratepayer discount 10%	\$ 52.13	\$ 53.10	Y	2%		
<b>Monthly Debiting Membership</b>					N/A	
<i>*Direct debit plan. Payment is taken monthly. Our direct debit is processed once a month from a nominated bank account or credit card.</i>					N/A	
Administration Fee	\$ -	\$ -	Y		N/A	
Suspension Fee	\$ -	\$ -	Y		N/A	
Full Membership Monthly	\$ 90.00	\$ 93.33	Y		4%	
Full Membership Monthly - Pensioner/Senior discount 20%	\$ 72.00	\$ 74.66	Y		4%	
Full Membership Monthly - Student discount 15%	\$ 76.50	\$ 79.33	Y		4%	
Full Membership Monthly - Ratepayer discount 10%	\$ 81.00	\$ 84.00	Y		4%	
Pool only Direct Debit	\$ 57.92	\$ 59.00	Y		2%	
Pool only Direct Debit - Pensioner/Senior discount 20%	\$ 46.33	\$ 47.20	Y		2%	
Pool only Direct Debit - Student discount 15%	\$ 49.23	\$ 50.15	Y		2%	
Pool only Direct Debit - Ratepayer discount 10%	\$ 52.13	\$ 53.10	Y		2%	
Fly in Fly Out Direct Debit - 50% discount on normal rate(max 6 months - proof of employment required)	\$ 45.00	\$ 46.00	Y		2%	
Fly in Fly Out Direct Debit - 50% discount on normal rate(max 6 months - proof of employment required)	\$ 28.71	\$ 29.50	Y		3%	
<b>Child Pool only membership (No Spa/Sauna/Steam access)</b>					N/A	
Individual 6 months	\$ 252.00	\$ 210.00	Y	Local Govt Act 1995 S6.16	-17%	
Pool only Direct Debit	\$ 42.00	\$ 35.00	Y		-17%	
<b>Corporate Memberships (minimum of 5 people join together)</b>						
12 months	\$ 864.00	\$ 864.00	Y		0%	
Ongoing Direct Debit payment (minimum 12 months)	\$ 72.00	\$ 72.00	Y		0%	
<b>Seniors/Pensioners Off Peak Memberships (10am to 3pm Mon to Fri, 10am to close Sat, All day Sunday and Public Holidays) - Entertainment book cannot be used with this offer</b>					N/A	
12 month Full Membership	\$ 550.80	\$ 572.83	Y		4%	
Full Membership Direct Debit monthly	\$ 45.90	\$ 47.73	Y		4%	
12 month Pool membership	\$ 283.56	\$ 289.23	Y		2%	
Pool only Direct Debit monthly	\$ 23.63	\$ 24.10	Y		2%	
<b>Off Peak Memberships (10am to 3pm Mon to Fri, 10am to close Sat, All day Sunday and Public Holidays)- Entertainment book cannot be used with this offer</b>					N/A	



Methodology	2022/23	2023/24	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
12 month Full Membership	\$ 648.00	\$ 673.92	Y		4%	
Full Membership Direct Debit monthly	\$ 54.00	\$ 56.16	Y		4%	
12 month Pool membership	\$ 417.00	\$ 425.34	Y		2%	
Pool only Direct Debit monthly	\$ 34.75	\$ 35.44	Y		2%	
<b>Renewing Member</b>					N/A	
12 months - full (14.5% discount)	\$ 923.40	\$ 957.60	Y	Local Govt Act 1995 S6.16	4%	
12 months - pool (14.5% discount)	\$ 594.23	\$ 605.34	Y		2%	
Lost Card fee (Member or Swim School)	\$ 5.00	\$ 5.00	Y		0%	
<b>Special Promotions</b>					N/A	
2 for 1 promotions	✓	✓	Y		N/A	
10-25% discount promotions on any BPLC fee at BPLC Managers discretion to achieve budget	✓	✓	Y		N/A	
5/7 day free trial	✓	✓	Y		N/A	
12 months - direct debit (10% discount - one time only conditions apply)	✓	✓	Y		N/A	
No administration fee on membership	✓	✓	Y		N/A	
Gym retention challenges (\$80 to \$150 per challenge)	✓	✓	Y		N/A	
Over 70, 80 and 90 yrs, up to 50% discount on membership fees	✓	✓	Y	N/A		
<b>Multi Entry Cards (valid for 3 years from date of purchase)</b>					N/A	
<b>Adult Swim</b>					N/A	
10 entries	\$ 67.50	\$ 70.20	Y		4%	
20 entries	\$ 127.50	\$ 132.60	Y		4%	
<b>Child Swim (3 or 4yr old)</b>					N/A	
10 entries	NA	NA	Y		N/A	
20 entries	NA	NA	Y		N/A	
<b>Child Swim (5 to 15yr old)</b>					N/A	
10 entries	\$ 45.00	\$ 46.80	Y		4%	
20 entries	\$ 85.00	\$ 88.40	Y		4%	
<b>Pensioner/Senior Swim</b>					N/A	
10 entries	\$ 45.00	\$ 46.80	Y		4%	
20 entries	\$ 85.00	\$ 88.40	Y		4%	
<b>Student Swim</b>					N/A	
10 entries	\$ 54.00	\$ 56.70	Y		5%	
20 entries	\$ 102.00	\$ 107.10	Y		5%	
<b>Trainers</b>					N/A	
10 entries	\$ 37.80	NA	Y		N/A	
20 entries	\$ 71.40	NA	Y		N/A	
50 entries	\$ 178.50	NA	Y		N/A	
<b>Adult Swim/Sauna/Spa/Steam Room</b>					N/A	
10 entries	\$ 126.00	\$ 135.00	Y		7%	
20 entries	\$ 238.00	\$ 255.00	Y		7%	
<b>Pensioner Swim/Sauna/Spa/Steam room</b>					N/A	
10 entries	\$ 90.00	\$ 94.50	Y		5%	
20 entries	\$ 170.00	\$ 178.50	Y		5%	
<b>Student Swim/Sauna/Spa/Steam room</b>					N/A	
10 entries	\$ 108.00	\$ 112.50	Y		4%	
20 entries	\$ 204.00	\$ 212.50	Y		4%	
<b>Group Fitness/Swim (30 minute class)</b>					N/A	
10 entries	\$ 108.00	\$ 112.50	Y		4%	
20 entries	\$ 204.00	\$ 212.50	Y		4%	
<b>Group Fitness/Swim (1 hour or 45 minute class)</b>					N/A	
10 entries	\$ 175.50	\$ 180.00	Y		3%	
20 entries	\$ 331.50	\$ 340.00	Y		3%	
<b>Aqua Fitness/Swim</b>					N/A	
10 entries	\$ 175.50	\$ 180.00	Y		3%	
20 entries	\$ 331.50	\$ 340.00	Y		3%	
<b>Gym/Swim</b>					N/A	
10 entries	\$ 175.50	\$ 180.00	Y	Local Govt Act 1995	3%	





Methodology	2022/23	2023/24	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
20 entries	\$ 331.50	\$ 340.00	Y	S6.16	3%
<b>RPM/Swim</b>					N/A
10 entries	\$ 175.50	\$ 180.00	Y		3%
20 entries	\$ 331.50	\$ 340.00	Y		3%
<b>Fitness Class/Swim (Pensioner/Senior) or Gym/Swim (Pensioner/Senior)</b>					N/A
10 entries	\$ 99.00	\$ 99.00	Y		0%
20 entries	\$ 187.00	\$ 187.00	Y		0%
<b>Fitness Class/Swim (Student) or Gym/Swim (Student)</b>					N/A
10 entries	-	\$ 126.00	Y		NEW
20 entries	-	\$ 238.00	Y		NEW
Inhouse Intern swimming lessons (per child per lesson)	-	\$ 12.00	N	NEW	
Refugee/Socially disadvantaged lessons (per student per lesson)	-	\$ 5.00	N	NEW	
Pool entry for current Swim School members outside lessons (normal fees apply for accompanying adults and children)	-	Free	N/A	NEW	
Community health and wellness session	-	\$5.00	Y	NEW	
Community health and wellness session 10 pass	-	\$50.00	Y	NEW	
<b>Personal Training 1 to 1 (1/2 hour session)</b>					
10 sessions - member	\$ 467.50	\$ 484.50	Y	4%	
20 sessions - member	\$ 880.00	\$ 912.00	Y	4%	
10 sessions - non-member	\$ 467.50	\$ 518.50	Y	11%	
20 sessions - non-member	\$ 880.00	\$ 976.00	Y	11%	
<b>Personal Training 1 to 1 (1 hour session)</b>					
10 sessions - member	\$ 697.00	\$ 701.25	Y	1%	
20 sessions - member	\$ 1,312.00	\$ 1,320.00	Y	1%	
10 sessions - non-member	\$ 748.00	\$ 765.00	Y	2%	
20 sessions - non-member	\$ 1,408.00	\$ 1,440.00	Y	2%	
<b>Personal Training 2 to 1 (1 hour session)</b>					
10 sessions - member	\$ 446.25	\$ 450.50	Y	1%	
20 sessions - member	\$ 840.00	\$ 848.00	Y	1%	
10 sessions - non-member	\$ 531.25	\$ 535.50	Y	1%	
20 sessions - non-member	\$ 1,000.00	\$ 1,008.00	Y	1%	
<b>Special group training programs (i.e. Bootcamps, challenges, 4+ participants)</b>					
10 sessions - member	\$ 250.00	\$ 250.00	Y	0%	
20 sessions - member	\$ 400.00	\$ 400.00	Y	0%	
10 sessions - non-member	\$ 300.00	\$ 300.00	Y	0%	
20 sessions - non-member	\$ 500.00	\$ 500.00	Y	0%	
<b>Crèche</b>					
10 entries - member	\$ 25.00	\$ 26.00	Y	4%	
20 entries - member	\$ 50.00	\$ 52.00	Y	4%	
<b>VACATION CLASSES/IN TERM CLASSES</b>					
<b>In term Swimming</b>					
Term 1 & 4	\$ 3.60	\$ 3.75	N	4%	
Term 2 & 3	\$ 3.10	\$ 3.25	N	5%	
<b>Vacation Swimming</b>					
10 entry Child & 1 Adult (20% discount)	Not available	Not available	N	N/A	
10 entry Second Child (20% discount)	Not available	Not available	N	N/A	
10 entry Spectator	Free	Free	N/A	N/A	
Child Single Entry	\$ 4.00	\$ 4.50	N	13%	
Adult Spectator	Free	Free	N/A	N/A	
<b>CRÈCHE (PER 1.5 HR SESSION)</b>					
Non-member - 1st child	\$ 7.00	\$ 7.20	Y	3%	
Member - 1st child	\$ 2.50	\$ 2.60	Y	4%	
<b>CARNIVAL FEES</b>					
Carnival entry fee (School Child & Adult Swimmer)	\$ 4.00	\$ 4.50	Y	13%	
Carnival entry fee (Adult Spectator)	Free	Free	Free		



Methodology		2022/23	2023/24	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>LANE/POOL FEES</b>							
<b>Clubs/Groups/Carnivals</b>							
12m Pool (whole pool)	per hour	-	\$ 32.50	Y	Local Govt Act 1995 S6.16	NEW	
25m lane	per hour	\$ 14.50	\$ 14.50	Y		0%	
50m lane	per hour	\$ 16.50	\$ 16.50	Y		0%	
<b>30m Pool</b>							
Lane	per hour	\$ 14.50	\$ 14.50	Y		N/A	
Half pool	per hour	\$ 35.00	\$ 35.00	Y		0%	
Whole pool	per hour	\$ 52.50	\$ 52.50	Y		0%	
<b>Commercial use &amp; casual Use by licensed coach</b>							
25m and 50m	Per hour	\$ 32.50	\$ 26.50	Y		-18%	
30m Pool	Per hour	\$ 27.50	\$ 24.00	Y		-13%	
<b>Commercial Swimming/Coaching Fee</b>							
50m pool (lane per month)	Up to 150 hr/mth	\$ 300.00	NA	Y	N/A		
<b>ROOM HIRE</b>							
<b>Indoor Cycling Room</b>							
Community Group (RPM Class)		\$ 125.00	\$ 130.00	Y	Local Govt Act 1995 S6.16	4%	
Commercial Group		\$150 to \$400	\$150 to \$401	Y		N/A	
<b>Group Fitness Rooms (Studio 2 and Yoga rooms)</b>							
Community Group	per hour	\$ 45.00	\$ 45.00	Y		0%	
Commercial Group	per hour	\$ 70.00	\$ 80.00	Y		14%	
<b>Club Room and Meeting Room</b>							
Community Group	per hour	\$ 34.00	\$ 35.00	Y		3%	
Commercial Group	per hour	\$ 68.00	\$ 70.00	Y		3%	
<b>Crèche Room</b>							
Community Group	per hour	\$ 34.00	\$ 35.00	Y		3%	
Commercial Group	per hour	\$ 68.00	\$ 70.00	Y	3%		
<b>Lounge Café and Board Room (Exclusive Use)</b>							
Community Group	per hour	\$ 16.00	\$ 18.00	Y	13%		
Commercial Group	per hour	\$ 32.00	\$ 36.00	Y	13%		
<b>Wellness Rooms (2 Rooms)</b>							
Community Group	per hour	\$ 16.00	Remove	Y	N/A		
Commercial Group	per hour	\$ 32.00	Remove	Y	N/A		
<b>Film/Camera Shoot</b>							
Venue hire (during standard hours and applies to commercial operators only - does not include pool or room hire which are applicable at normal charges)		\$ 160.00	\$ 175.00	Y	9%		
Entry (per person)		\$ 12.00	\$ 12.00	Y	0%		
<b>Meeting beyond normal closing hours</b>							
First 2 hours		\$ 175.00	\$ 175.00	Y	0%		
Thereafter		\$ 225.00	\$ 225.00	Y	0%		
<b>Additional staff hire costs</b>							
Centre Supervisor	per hour	\$ 75.00	\$ 80.00	Y	7%		
Lifeguard	per hour	\$ 50.00	\$ 55.00	Y	10%		
Group Fitness Instructor	per hour	\$ 75.00	\$ 77.50	Y	3%		
Health and Fitness staff	per hour	\$ 55.00	\$ 57.50	Y	5%		
Café staff	per hour	Not available	\$ 50.00	Y	N/A		
Security Staff (min 2 persons - per person per hour rate)	per hour	\$ 65.00	\$ 70.00	Y	8%		
<b>Equipment Hire</b>							
Marquee hire /per day (Carnivals/events)		\$ 15.00	\$ 20.00	Y	33%		
Projector hire /per day		\$ 35.00	\$ 35.00	Y	0%		
Marquee hire /per hour	per hour	\$ 15.00	\$ 20.00	Y	33%		
Birthday party package (Tables and chairs)	per booking	\$ 30.00	\$ 35.00	Y	17%		
Additional table or chair hire	item	\$ 5.00	\$ 5.00	Y	0%		
<b>LEARN TO SWIM PROGRAMME</b>							
<b>Direct debit admin fees</b>							
Initial setup fee (all new enrolments)		\$ 10.00	\$ 11.00	N	10%		
Renew setup fee (re-joining students)		\$ 5.00	\$ 5.50	N	10%		
<b>Adults</b>							



Methodology	2022/23	2023/24	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
One lesson per week	\$ 22.00	\$ 18.50	N	Local Govt Act 1995 S6.16	-16%	
<b>Children (Direct debit 4 weekly billing)</b>						
One lesson per week	\$ 17.40	\$ 17.60	N		1%	
Second child	\$ 16.40	\$ 17.60	N		7%	
3 or more children	\$ 16.40	\$ 17.60	N		7%	
2nd lesson per week for same student	25% discount	25% discount	N		N/A	
*Pensioner/Senior discount (* only one discount can be applied)	15% discount	20% discount	N		N/A	
One on one (Special needs)	\$ 29.00	\$ 30.00	N		3%	
One on one	\$ 50.00	\$ 51.25	N		3%	
Angelfish	\$ 17.40	\$ 17.60	N		1%	
CALD Inhouse Interm swimming lessons (per child per lesson)	per child per lesson \$ 7.00	\$ 9.00	N		29%	
<b>Special Promotions (Swim School)</b>						
2 for 1 promotions	✓	✓	N		Local Govt Act 1995 S6.16	N/A
Free trial (First lesson or direct debit fee free)	✓	✓	N	N/A		
No administration fee on Swim School membership	✓	✓	N	N/A		
Puggle (baby lessons 3 to 6 months - space permitting) )	Free	Free	N	N/A		
Insurance Membership 1 month (Full)	\$ 135.00	\$ 140.00	Y	4%		
Insurance Membership 3 month (Full)	\$ 390.00	\$ 405.00	Y	4%		
Insurance Membership 1 month (Pool)	\$ 90.00	\$ 95.00	Y	6%		
Insurance Membership 3 month (Pool)	\$ 252.50	\$ 260.00	Y	3%		
<b>Membership (under Special promotions section)</b>						
Service interruption discount	CEO Determined					

## **Differential Rates and Minimum Payment Submissions received**

### **Resident – City of Vincent**

I've seen the facebook post regarding "Public Notice of Intention to Levy Differential Rates", but it appears to be lacking detail that would allow ratepayers to properly consider what you are proposing. Can you please advise:

Why the current & proposed differential rates and percentage increases are not published in the facebook post itself?

Why the current differential rates and percentage increases are not included in the "imagine" survey?

When and where the survey results will be published - this should occur before the council vote so that there is an opportunity to talk to counselors if required?

When you don't provide this information, you aren't being fully transparent because the proposed differential rates don't mean a lot without context. I note that this is not the first year that this has been done. Why is this approach of providing minimal information being taken?

If you don't provide all of the information, I believe that a lot of ratepayers will skim over this notification and/or not give it the attention that it may otherwise get.

What's the point of releasing a set of numbers if there is nothing to compare it to? What sort of feedback are you expecting with this lack of information?

Sorry, but you're asking for community feedback on something that is proposed, but it feels a little like it's being done in a way that aims to minimise feedback.

When do ratepayers get to see the proposed impact on their rates and will they get an opportunity to provide feedback?

### **Resident – City of Vincent**

This is just a tick-the-box exercise.

Without providing any details about what we will get for our money this process is just a tick-the-box exercise.

To continue to effectively charge businesses for collecting waste is a disgrace.

My suggestion is that savings be made by cutting proposed employee costs and insisting on productivity improvements to fund any pay rises.

### **Resident – City of Vincent**

I support this change.

### **Resident – City of Vincent**

Upon looking at my rates from last year were Residential Rates 0.085790% + Emergency Services Levy 0.016213%. The 0.0752480% does appear better than 0.085790%, unless of course the valuation does increase - which is likely with rental price increases. City of Vincent still increased rates during Covid whereas many other Perth councils did not. There appears to not be reduction in spending by the council in this cost of living crisis we have as individuals have had to. Spending on Bin Inspectors and Courses/Events at the Loftus Centre/Library seems non critical. The increase in

parking fees and fines and an expansion of timed parking zones appears to be revenue raising to fund these. Also, aren't Emergency Services state government cost rather than local government? I read the McGowan government generated a surplus of around \$4B, why are home owners paying for this? In summary, increasing the rate fees (not just a reduction in rate %'s) to spend on seemingly non-critical activities is not appreciated.

**Resident – City of Vincent**

This seems logical and I support the spirit of intent. I feel, however, that there's a missed opportunity to introduce greater division within each category (notably residential) to reflect the magnitude of a property.

**Resident – City of Vincent**

Rates of vacant lots should be far higher. How does a land banking owner serve the community? It's a selfish act that should be penalised.

Residential rates should reflect home values more. Duplexes and townhouses can pay more higher rates than owners of houses where the house is potentially worth almost twice as much. The system is geared against (in general) the younger generation that doesn't own large land holding. I'm not expecting this to change as I assume most council board members own these larger size higher value properties.

Projects marked as carry forward	Amount carried forward	Commitment Balance	Stage	Further comments
<b>ADMIN CENTRE</b>				
Admin Building - Additional Meeting Spaces	73,000.00	26,254.55	7 - In progress	Works scheduled from mid June 2023.
<b>BEATTY PARK LEISURE CENTRE</b>				
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	100,000.00	118,730.01	7 - In progress	
Beatty Park Leisure Centre – Repair and maintain Heritage Grandstand	22,629.00	22,627.25	9 - Completed (within budget)	C/F budget required to settle retention amount payable 12 months after Practical Completion
<b>DEPARTMENT OF SPORTS AND RECREATION</b>				
Solar Photovoltaic Panel System Installation (Leased DLGSC Building)	98,688.00	95,680.01	7 - In progress	External Factors - Waiting on WP approvals. need to carry forward
Leederville Oval Stadium Facility Renewal (Leased)	216,629.00	102,688.25	5 - Procurement	Currently seeking clarification from tenders with reduced scope
Modifications to Litis Stadium Underpass	30,000.00	5,170.46	6 - In external / stakeholder consultation	Heritage Council input required
Infrastructure Works - Litis Stadium	60,799.00	151,887.16	7 - In progress	Demolition progressing
<b>BPLC - FURNITURE AND EQUIPMENT</b>				
BPLC Non-Infrastructure Fixed Asset Renewal	74,572.60	2,394.55	7 - In progress	
<b>POLICY AND PLACE - F&amp;E</b>				
Arts Rebound - Town Centre Artworks (COVID 19 Arts Relief - Phase 2)	172,000.00	172,000.00	7 - In progress	Artist manufacturing delays
<b>BLACK SPOT PROGRAM</b>				
Broome/Wright - Instal Roundabout	248,400.00	0.00	6 - In external / stakeholder consultation	Western Power service design & drainage issues
Fitzgerald/Forrest - Ban right hand turns in/out of Forrest street. Seagull Island installed. Close median in Fitzgerald St.	36,690.00	1,710.00	6 - In external / stakeholder consultation	Community Consultation
Fitzgerald/Lawley - Ban right turns out of Lawley by insalling half seagull island in Lawley st and narrow median island in Fitzgerald St	74,940.00	1,660.00	6 - In external / stakeholder consultation	Community Consultation
Beaufort / Harold , Highgate	150,000.00	0.00	6 - In external / stakeholder consultation	Community Consultation
Access and Inclusion (DAIP) – ACROD Parking Improvement Program	30,000.00	0.00	2 - Scope being prepared	Scope to be determined based on audit
Accessible City Strategy Implementation (Action 3.3.1, 3.3.4 & 2.2.1)	200,000.00	21,878.10	7 - In progress	Procurement delays
HBF Stadium Car Park	49,250.00	0.00	1 - Not started	To be progressed post FIFA Women's World Cup.
<b>DRAINAGE</b>				
Gully Soak-well installation program	84,710.00	0.00	7 - In progress	Modelling required before design can commence and costings can be determined
Minor drainage improvement program	239,838.00	113,496.00	7 - In progress	Modelling required before design can commence and costings can be determined
Mt Hawthorn West Catchment Drainage Improvements – Stage 1	40,000.00	0.00	5 - Procurement	Modelling required before design can commence and costings can be determined
<b>HAYNES STREET RESERVE - IMPLEMENTATION STAGES 1 &amp; 2</b>				
Haynes Street Reserve Development Plan Implementation Stages 1 & 2	47,841.00	28,559.74	7 - In progress	Further planting to be done in Winter.
<b>INFRASTRUCTURE MISCELLANEOUS</b>				
Tree Up Lighting	60,000.00	0.00	3 - In planning	Project to be re-scoped.
<b>LOCAL ROADS PROGRAM</b>				
Annual Local Roads Program	280,592.00	190,638.45	7 - In progress	C/F budget to cover increased number of projects in 2024FY
<b>MT HAWTHORN SKATE PARK</b>				
Mt Hawthorn Skate Park - Youth Skate Facility (Election Commitment)	225,577.00	315,776.00	5 - Procurement	Tender granted in May
<b>PARKS - ECO ZONING PROGRAM</b>				
Monmouth Street	8,136.00	0.00	6 - In external / stakeholder consultation	Dividing fence issue on the eco-zoning area.
<b>PARKS - PLAYGROUND/EXERCISE EQUIPMENT RENEWAL PROGRAM</b>				
Charles Veryard Reserve - replace exercise equipment	59,904.00	60,000.00	7 - In progress	Ordered. Manufacturing delays

Ivy Park - upgrade & replace playground equipment	89,934.00	90,000.00	7 - In progress	Ordered. Manufacturing delays
Lynton Street Reserve - Renew & replace playground equipment	79,932.00	80,000.00	7 - In progress	Ordered. Manufacturing delays
<b>PARKS AND RESERVES</b>				
Greening program - Project locations to be determined	111,550.00	29,267.98	7 - In progress	Further planting in Winter. Macedonia Carpark planting and others.
Wayfinding Implementation Plan - Stage 1	198,000.00	0.00	5 - Procurement	Procurement delays. Consultant appointed in June 2023.
<b>RIGHTS OF WAY</b>				
Laneway Lighting Program	40,000.00	0.00	3 - In planning	Priorities to be determined based on condition report
Rights of Way Rehab Program - Program based upon the most recent condition assessment survey	50,000.00	6,525.74	7 - In progress	Condition report completed. Planned delivery in 2024FY.
<b>SLAB FOOTPATH PROGRAM</b>				
Footpath Upgrade and Renewal Program (Annual)	169,682.00	1,940.40	7 - In progress	Condition report completed. Planned delivery in 2024FY.
<b>STREET FURNITURE</b>				
Replacement and Renewal of 94 Bus Shelters (50 shelters derive income from advertising)	46,651.00	0.00	4 - In design	Condition assessment for all bus shelters completed. Funds to be spent with PTA in 2024FY.
<b>STREET LIGHTING</b>				
Beaufort St - Art Deco Median Lighting Renewal	127,000.00	93,000.00	5 - Procurement	Engineering completed works mid June 2023.
Street Lighting Renewal Program - allocated annually	51,843.00	1,207.50	7 - In progress	Ongoing works based on condition report.
<b>TRAFFIC MANAGEMENT PROGRAM</b>				
Britannia Road Improvements	40,000.00	0.00	4 - In design	Design completed and consultation has concluded. Funds to be used for delivery in 2024FY.
Minor Traffic Management Improvements - allocated annually	22,339.00	10,311.82	7 - In progress	
Harold and Lord St Intersection	22,850.00	0.00	7 - In progress	Traffic modelling required to determine the appropriate treatment. Lower priority as no Black Spot funding for this project.
<b>LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME</b>				
<i>Light fleet</i>	319,500.00	243,366.37	5 - Procurement	Ordered, waiting for delivery.
5 Tonne Rubbish Compactor Small Rear Loader - 1EKS994 - P3521-AS3772	337,000.00	336,040.00	7 - In progress	Ordered, waiting for delivery.
Heavy Fleet Replacement Program	146,340.00	146,340.00	5 - Procurement	Ordered, waiting for delivery.
<b>MISCELLANEOUS - PLANT AND EQUIPMENT</b>				
Parking Infrastructure Renewal Program	62,575.00	31,412.25	7 - In progress	

**4,599,391.60      2,500,562.59**