

## 7.7 LATE REPORT: ADOPTION OF 2018/2019 ANNUAL BUDGET

TRIM Ref: D18/71509  
 Author: Vanisha Govender, Manager Financial Services  
 Authoriser: Kerryn Batten, Director Corporate Services  
 Attachments: 1. Annual Budget Commentary 2018/19  
 2. Statutory Budget including Supporting Schedules  
 3. 18/19 Draft Capital Budget  
 4. Summary of Income & Expenditure by Directorate  
 5. Fees and Charges

## 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 2 and 3 for the 2018/19 financial year, which includes:

- 1.1 Statement of Comprehensive Income by Nature or Type showing a net result for that year of \$88,150 as detailed on Attachment 2 page 2;
- 1.2 Statement of Comprehensive Income by Program showing a net result for that year of \$88,150 as detailed on Attachment 2 page 3;
- 1.3 Statement of Cash Flows showing a net cash provided by operations of \$7,587,475 and net decrease in cash held of \$4,903,186 as detailed on Attachment 2 page 4;
- 1.4 Rate setting Statement by Programs (Attachment 2 page 5) and by Nature or Type (Attachment 2 page 6) showing an amount required to be raised from rates of \$34,717,855;
- 1.5 Transfers to/from Reserves as detailed on the Reserve Fund Statement showing a 30 June 2019 Closing Balance of \$10,506,700 as detailed on Attachment 2 page 19 - 21;
- 1.6 Notes to and forming part of the Budget as included in Attachment 2; and
- 1.7 Capital Works Program showing a total of \$14,789,424 (including 2017/18 carry forward projects) as detailed on Attachment 3 pages 1 – 10.

## 2. RATES:

NOTES consideration of the submission received in response to the Notice published in accordance with section 6.36(1) of the *Local Government Act 1995* and for the purpose of yielding up the deficiency disclosed by the Budget adopted in 1 above, Council 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:

## 2.1 General Rates

- Residential 6.475 cents in the dollar
- Commercial Vacant 12.628 cents in the dollar

- Other 6.619 cents in the dollar

## 2.2 Minimum Payments

- Residential \$1,180
- Commercial Vacant \$1,494
- Other \$1,180

## 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 instalments:

	INSTALMENT	DATE
(a)	Due Date/First instalment	31 August 2018
(b)	Second instalment	31 October 2018
(c)	Third instalment	4 January 2019
(d)	Fourth instalment	4 March 2019

## 2.4 INSTALMENT 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 \$13.00 per instalment for payment of rates by instalments, to apply to the second, third and fourth instalment; and

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;

## 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 on overdue:

2.5.1 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. RUBBISH CHARGE:

Pursuant to Section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, ADOPTS the following annual charges for the removal of domestic waste and recycling for all non rateable properties receiving the service:

- 660L weekly waste collection \$1,013
- 240L weekly waste collection \$368
- 140L weekly waste collection \$231
- 240L fortnightly recycling collection \$100
- 360L fortnightly recycling collection \$131

## 4. REPORTING OF BUDGET VARIANCES:

Pursuant to Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, ADOPTS the monthly reporting variance for the 2018/19 financial year of 10% or more, where that variance is also more than \$20,000;

## 5. FEES AND CHARGES:

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

## 6. RATES WAIVER:

Pursuant to Section 6.47 of the *Local Government Act 1995*, WAIVES the 2018/19 local government rates for the following groups:

• Modernians Hockey Club Inc	Charles Veryard Reserve	\$2,915.67
• Floreat Athena Soccer Club	Litis Stadium	\$24,008.44
• Leederville Cricket Club Inc	Britannia Reserve	\$2,349.75
• Earlybirds Playgroup Inc	87 The Boulevarde	\$531.17
• Highgate Forrest Park Playgroup	Forrest Park	\$2,041.96
• Volleyball WA	Royal Park	\$3,694.73
• North Perth Community Garden	Woodville Reserve	\$323.34
• Vincent Men's Shed	Woodville Reserve	\$1,336.38
• North Perth Bowling Club	Woodville Reserve	\$3,507.41
• North Perth Tennis Club	Woodville Reserve	\$2,545.01
• Tennis Seniors WA	Robertson Park	\$6,129.19
• Forrest Park Croquet Club	Forrest Park	\$4,997.35
• Perth Soccer Club	Forrest Park	\$1,591.87
• Perth Soccer Club	Dorrien Gardens	\$18,338.60
• Azzurri Bocce Club	Dorrien Gardens	\$4,733.25
• Loftus Community Centre	Loftus Centre	\$6,274.48
• Gymnastics WA Inc.	Loftus centre	\$13,528.24
• Loton Park Tennis Club	Loton Park	\$2,813.08
• Leederville Tennis Club	Richmond St Leederville	\$3,302.88
• East Perth Football Club Inc	Leederville Oval	\$9,335.17
• Subiaco Football Club Inc	Leederville Oval	\$11,263.42
• Tuart Hill Cricket Club Inc	Charles Veryard Reserve	\$2,915.67
• North Perth Playgroup Inc	15 Haynes Street, North Perth	\$477.89
• Mount Hawthorn Toy Library Inc	Mt Hawthorn Community Centre	\$187.32
• Mount Hawthorn Playgroup Inc	Mt Hawthorn Community Centre	\$629.47
• Floreat Athena Soccer Club Inc	Britannia Reserve	\$2,349.75
• Swimming WA Inc	Beatty Park	\$3,719.88
•	TOTAL	\$135,841.37

**7. LOAN FOR SOLAR INSTALLATION:**

Pursuant to Section 6.20 of the *Local Government Act 1995*, APPROVES the establishment of a loan facility for \$428,000, to fund the installation of Solar panels for the Administration, Depot, Library and Beatty Park buildings and NOTES the estimated payback of three years on this investment, derived from utility cost savings at each of the stated facilities.

**PURPOSE OF REPORT:**

To consider for adoption the City's Budget for the 2018/19 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 and invited Community Budget Submissions (CBS) aligned to Council's priorities for 2018/19. The Draft Budget was therefore progressively compiled, in consideration of current circumstances, community submissions and the annual 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 is known, local governments are required to give local public notice of any intention to levy differential rates.

At the Special Meeting of Council held 8 May 2018, Council considered a report (Item 4.1) dealing with a proposal to introduce Differential and Minimum Rates in order to fund the budgeted deficit of \$34,427,487.

The following rating strategy was considered:

- 1.39% of the increase would be generated from the annual growth in the rate base;
- 3.2% increase in the rate in the dollar for Residential and Vacate Commercial categories and 2% increase in the rate in the dollar for Other (Commercial/Industrial) category; and
- the balance from an appropriate increase to minimum rates.

As a result, the following resolution was adopted:

***“That Council:***

- a) ***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 2018/19 and invites submissions on the proposal from electors and ratepayers:***

<b><i>Rating Category</i></b>	<b><i>2018/19</i></b>	
	<b><i>Rate in the dollar</i></b>	<b><i>Minimum rate</i></b>
<b><i>Residential</i></b>	<b><i>0.06490</i></b>	<b><i>\$1,180</i></b>
<b><i>Commercial Vacant</i></b>	<b><i>0.12628</i></b>	<b><i>\$1,494</i></b>
<b><i>Other</i></b>	<b><i>0.06619</i></b>	<b><i>\$1,180</i></b>

2. ***NOTES any public submissions received in response to 1 above will be presented to Council for consideration.***

The Budget Commentary document has been updated (**Attachment 1**) to monitor progression and provide a consistent overview of the financial position, budget influences and sustainability strategies of the City.

## DETAILS:

The 2018/19 Draft Budget as presented, includes the following components:

- Statutory Budget Statements (**Attachment 2**)
  - 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 non-operating (capital) grants and profit/loss on asset disposal. Details of the 2017/18 Adopted and Revised Budget, together with projected (forecast) Actual are included for comparative purposes.
  - Statement of Comprehensive Income by Program – this statement categorises the income and expenditure by the Program (function) it applies to. This schedule also details the distribution of the profit and loss and capital grants by Program.
  - Rate Setting Statement (RSS) – 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.
- 2018/19 Draft Capital Budget (**Attachment 3**)
- Summary of Income and Expenditure by Directorate (**Attachment 4**).
- Fees and Charges Schedule (**Attachment 5**)

## Operating Budget

INCOME STATEMENT BY NATURE OR TYPE									
	2013/14	2014/15	2015/16	2016/17	2017/18		2018/19	Variance to:	
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Revised Budget	Estimated Actual	Draft Budget	Revised Budget	Forecast Actual
<b>REVENUE</b>									
Rates	25,362,390	27,478,028	29,601,379	31,234,580	32,976,983	33,018,172	34,717,855	5.3%	5.1%
Operating Grants, Subsidies & Contributions	1,435,384	2,138,565	966,658	1,990,993	785,304	1,238,945	779,453	-0.7%	-37.1%
Fees and Charges	19,187,447	19,654,668	19,285,579	18,382,601	18,836,398	18,562,543	19,251,366	2.2%	3.7%
Interest Earnings	897,486	907,919	1,106,722	959,203	921,700	1,007,237	941,260	2.1%	-6.6%
Other Revenue	1,099,417	1,418,990	1,503,562	1,324,228	1,394,225	1,323,702	1,546,630	10.9%	16.8%
	<b>47,982,124</b>	<b>51,598,170</b>	<b>52,463,900</b>	<b>53,891,605</b>	<b>54,914,610</b>	<b>55,150,599</b>	<b>57,236,564</b>	<b>4.2%</b>	<b>3.8%</b>
<b>EXPENDITURE</b>									
Employee Costs	(22,996,728)	(23,287,895)	(24,116,626)	(24,409,112)	(26,110,063)	(23,587,155)	(24,316,824)	-6.9%	3.1%
Materials and Contracts	(14,385,556)	(14,237,564)	(14,999,747)	(15,829,592)	(17,921,093)	(17,225,363)	(18,617,433)	3.9%	8.1%
Utility Charges	(2,176,874)	(1,913,034)	(1,927,414)	(1,808,666)	(1,955,570)	(1,826,865)	(1,852,150)	-5.3%	1.4%
Depreciation on Non-Current Assets	(11,760,170)	(11,214,551)	(9,530,829)	(9,094,953)	(10,246,060)	(10,264,320)	(10,289,210)	0.4%	0.2%
Interest Expenses	(1,145,812)	(1,163,983)	(1,093,320)	(1,045,540)	(995,630)	(995,630)	(954,449)	-4.1%	-4.1%
Insurance Expenses	(878,414)	(1,137,988)	(923,484)	(874,147)	(989,760)	(796,314)	(675,216)	-31.8%	-15.2%
Other Expenditure	(449,720)	(173,107)	0	0	134,056	(2,430,743)	(2,960,894)	-2308.7%	21.8%
	<b>(53,793,274)</b>	<b>(53,128,122)</b>	<b>(52,591,420)</b>	<b>(53,062,010)</b>	<b>(58,084,120)</b>	<b>(57,126,390)</b>	<b>(59,666,176)</b>	<b>2.7%</b>	<b>4.4%</b>
<b>OPERATING RESULT</b>	<b>(5,811,150)</b>	<b>(1,529,952)</b>	<b>(127,520)</b>	<b>829,595</b>	<b>(3,169,510)</b>	<b>(1,975,791)</b>	<b>(2,429,612)</b>	<b>-23.3%</b>	<b>23.0%</b>
Non-Operating Grants & Contributions	1,903,855	1,000,136	1,384,622	2,594,651	2,733,778	1,875,465	1,829,854		
Profit/(Loss) on Asset Disposal	2,296,451	6,694,802	3,487,327	397,062	415,015	473,488	687,908		
Revaluation		(814,891)	0						
<b>NET RESULT</b>	<b>(1,610,844)</b>	<b>5,350,095</b>	<b>4,744,429</b>	<b>3,821,308</b>	<b>(20,717)</b>	<b>373,162</b>	<b>88,150</b>		

The above table shows the movements in the Operating Budget since 2013/14, with the percentage variation from 2017/18 calculated. Key factors contributing to the variations are detailed below:

## REVENUE

Rates:

The budget has increased by 5.3%, attributed to a 2.95% increase in the rate base on residential, 2% on other and 3.2% on vacant-commercial properties. The number of rateable properties has also increased by 513.

Grants/Subsidies/Contributions: 50% of the 2018/19 Financial Assistance Grant was received in advance and recorded as revenue for 2017/18, therefore requiring a corresponding reduction in the 2018/19 Budget.

Fees and Charges:	The budget is reflecting a 2% (\$363,066) increase over the 2017/18 Budget, from \$18,888,300 to \$19,251,366.
Interest Earnings:	Overall interest revenue is forecast to decrease by \$16,820 which is 1.8% on the previous budget, primarily attributable to decrease in interest rates on investments.
Other Revenue:	This income area can vary each year depending on circumstances contributing to sundry income. Attributable to reimbursements and sundry income.

## EXPENDITURE

Employee Costs:	A 3.3% increase on budget which includes an additional 3.6 (FTE) positions to assist in delivering City services and annual salary increments. This financial year the on-costs on field staff salaries of \$2,492,049 has been offset against salary instead of other expenditure. In previous years this was offset against other expenditure which resulted in an understatement of other expenses.
Materials and Contracts:	A 3.9% increase is proposed, with increases spread across a variety of operational areas. The largest relates to an increase of \$445,000 in the state waste management levy. This budget also commits significant extra funding (\$884,000) towards remedial work on various sporting club buildings and includes an additional commitment of \$330,000 towards community events. There has been a reduction in the level of funding for consultancy in the IT and Records service areas.  In addition, a substantial component relates to delivering on a range of projects listed in the Corporate Business Plan.
Other Expenditure:	On-costs relating to field staff salaries of \$2,492,049 has been offset against salaries this year instead of other expenditure, which was the treatment used in previous years. This treatment reduced other expenditure incorrectly resulting in an understatement of other expenses and an overstatement of salary expenses.

## Non-Operating Budget

This area of the budget, as detailed in the Statement of Comprehensive Income by Program, provides for Capital Income, with the following proposed for 2018/19:

- Capital Grants directly associated with the Capital Works Program (including carry forwards) totalling \$1,829,854;
- Profit on Disposal of Assets at a total of \$880,063. This takes into account the current 'book value' of assets being sold against the total proceeds from the sale. The Rate Setting Statement specifies \$475,000 for Proceeds from Disposal of Assets, which relates to the following:
  - \$583,333 for the distribution from Tamala Park Regional Council for land sale activities. This is an increase from \$333,333 in 2017/18, reflecting a forecast of an improvement in the land sales market; and
  - \$475,000 for the sale/trade-in of plant listed for replacement in the 2018/19 Capital Works Program (including carry forwards).

## Financing Activities

The Rate Setting Statement also lists the loan principal repayments scheduled for 2018/19, being \$1,017,424, together with transfers to reserves of \$1,542,713 and from Reserves of \$1,546,190. A new loan of \$428,000 has been included in 2018/19 budget for the installation solar panels at the Administration and Civic Centre, Library, Depot and Beatty Park buildings. The estimated payback for this investment is three years, derived from utility cost savings at each premises.

## Capital Budget

The 2018/19 Draft Capital Works Program (**Attachment 3**) lists total projects to the value of \$11,619,652 as summarised below:

Draft Capital Works Budget 2018/19					Funding Source						
Category	Total	Renewal	Upgrade	New	Total	Municipal	Reserve	Grant	Restricted Grant	Contribution	Loan Borrowing
Land & Buildings	2,358,000	1,225,000	455,000	678,000	2,358,000	975,000	940,000	15,000	0	0	428,000
Infrastructure Assets	5,754,652	2,565,062	1,033,590	2,156,000	5,754,653	4,418,467	3,590	926,596	336,000	70,000	0
Plant and Equipment	2,597,000	1,996,500	435,510	164,990	2,622,000	1,877,076	29,000	290,924	0	425,000	0
Furniture and Equipment	910,000	255,000	310,000	345,000	885,000	685,000	200,000	0	0	0	0
	11,619,652	6,041,562	2,234,100	3,343,990	11,619,653	7,955,543	1,172,590	1,232,520	336,000	495,000	428,000

Following a review of the progress of works in 2017/18 an additional amount of Carry Forward projects to the value of \$3,169,772, has been added to the Capital Works Budget. The following table then summarises the full budget for capital expenditure in 2018/19.

Draft Capital Works Budget 2018/19 Including carry forward					Funding Source						
Category	Total	Renewal	Upgrade	New	Total	Municipal	Reserve	Grant	Restricted Grant	Contribution	Loan Borrowing
Land & Buildings	2,729,200	1,430,000	621,200	678,000	2,729,200	1,346,200	940,000	15,000	0	0	428,000
Infrastructure Assets	7,779,502	2,695,062	2,512,126	2,572,314	7,779,502	5,549,668	87,390	1,443,930	628,514	70,000	0
Plant and Equipment	3,060,811	2,408,901	435,510	216,400	3,085,811	2,148,387	206,500	290,924	0	440,000	0
Furniture and Equipment	1,219,911	384,911	490,000	345,000	1,194,911	994,911	200,000	0	0	0	0
	14,789,424	6,918,874	4,058,836	3,811,714	14,789,424	10,039,166	1,433,890	1,749,854	628,514	510,000	428,000

Administration notes that a better understanding of the amount and type of capital works required over the longer term is being developed as part of ongoing improvements in asset management, project planning and project delivery. Further details on longer term asset management financial implications will be provided in the Long Term Financial Plan, which is currently being revised for consideration by Council in July.

## Cash Backed Reserves

The Reserve Fund Statement (**Attachment 2** pages 19 to 21) and Rate Setting Statement reflect transfers to Reserves of \$1,542,713 (including \$246,060 interest earnings), with the transfer from Reserves totalling \$1,546,190, thereby providing in 2018/19 for a net outflow from the City's Reserves of \$3,477.

The transfers from Reserve are funding specific projects listed in the Draft Capital Budget. Transfers to Reserves are made up of the following:

- \$246,060 interest earnings from the Reserves and reflects the anticipated income listed in the Operating Budget.
- \$200,000 from the Percent for Public Art Reserve and reflects new funds transfer from the Percent for Art Trust Funds for the same amount
- \$93,570 to various Reserves associated with lease provision.
- \$63,585 transfer to Asset Sustainability reserves as a result of Council decision (27 February 2018) to transfer the balance of funds from the Administration Centre Reserve, Capital Reserve and Electronic Equipment Reserve to the Asset Sustainability Reserve.
- \$939,498 transfer to the Tamala Park Land Sales Reserve, made up of \$583,333 proceeds/dividend payment from Tamala Park Regional Council and a Municipal contribution of \$356,165 to ensure funds are sufficient in this reserve to fund a 'balloon' capital repayment on a loan due in 2019.

## CONSULTATION/ADVERTISING:

Two consultation processes have been implemented in the lead-up to consideration of the annual budget.

### CONSULTATION 1 Community Budget Submissions aligned to Council Priorities

At the Ordinary Meeting of Council held 6 March 2018, Council considered a report presenting a range of priorities to be used to guide Council's focus during 2018/19 and to inform considerations for the 2018/19 Annual Budget. In considering that report, Council resolved to invite submissions from the community, aligned to the six endorsed Community Priorities for consideration in the development of the 2018/19 Annual Budget.

Notices were published in the Guardian Express (20 March) and Voice News (24 March), the City's Facebook page, Twitter, E-News and the City's website, with submissions to be provided in writing and received by 5pm Friday 13 April 2018.

A separate report is listed under this agenda dealing with the outcome of the Community Budget Submissions.

## **CONSULTATION 2      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 in the:

Guardian Newspapers: Tuesday 15 and 22 May.  
Perth Voice: Thursday 17 and 24 May.

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

- News item/public notice - <https://www.vincent.wa.gov.au/news/>
- Rates information page - <https://www.vincent.wa.gov.au/council/rates/rates-information.aspx>
- Community Consultations page - <https://www.vincent.wa.gov.au/consultations/>

Submissions were required to be made in writing and provided by 4pm 6 June 2018.

In response to the invitation, one submission was received by email on the closing date, from Mr Dudley Maier. As Council is required to consider any submissions received before imposing differential rates, a copy of the full submission has been provided separately to all Council Members, however the key issues raised were:

1. A rate increase higher than the local government index is not supported;
2. The only supporting information provided was a Rate Setting Statement (RSS);
3. The use of type of expenditure rather than the activity (eg transport, recreation) in the RSS was confusing;
4. The (apparent) significant drop in labour costs is concerning;
5. The double listing of allocations and allocation recovery was confusing; and
6. 1 June was used in the RSS included in the report to Council instead of 1 July;
7. It was good to see the City has recognised the rates burden on businesses is probably excessive; and
8. The City should review the ongoing relevance of the Vacant Commercial rate.

### **Administration Comment:**

In response to Mr Maier's submission, Administration provides the following comments:

1. As outlined in the Differential Rating Strategy report presented to the Ordinary Meeting of Council on 8 May 2018, in 2017/18 the City of Vincent had the:
  1. fourth lowest Minimum Rate in the metropolitan area; and
  2. tenth lowest combined Rates/Waste Charge of the 30 local governments listed for a residential property with a GRV of \$22,245 (Vincent's mean GRV).

Administration notes that the proposed rate increase for Residential properties in the attached draft budget was decreased to 2.95% from the advertised 3.2%, following further consideration and in order to minimise the rate burden on residential properties as far is reasonably practical. Commercial rate increases were limited to 2% in recognition of the need to support local businesses. These increases appear to be largely in line with the rest of the sector and are not considered excessive against the local government cost index forecast for 2018/19 of 1.9% given the financial burden on Council to continue progressively addressing historical deficiencies in asset renewal, upgrade and maintenance.

2. While this year's report to Council on differential rate setting did not include forecast financial outcomes for the current year, as had been provided in the previous year, this was due to the report being provided earlier in the year and sufficiently accurate year end forecast data was not available. The RSS was the key statement included for decision making purposes, in both last year's and this year's report to Council on differential rate setting.



3. While Administration notes that the format in which the RSS was presented to Council on 8 May 2018 differed to that used in previous years, presentation of the RSS either by Nature and Type or by Program are acceptable presentations under relevant legislation and regulations. On this occasion, Administration presented the statements by Nature and Type rather than Program to facilitate timely analysis for the purposes of rate setting by Council. It should be noted that the format of presentation does not impact the derived rate income requirement.  
  
The presentation of the RSS by Program in the Draft Budget should address Mr Maier's concerns about Nature and Type rather than Program listing.
4. Employment expenses appear to decrease in the draft RSS as the accounting treatment of some reallocated "other expenses" has been adjusted to remove the employment expenses, which previously resulted in the overstatement of employment expenses and understatement of other expenses. There is no net expense impact.
5. As internal allocations exactly offset each other (from one resource to another) it would be expected that the allocations out and in would be the same amount. They were listed for transparency as they otherwise sit within various expenses.
6. Administration thanks Mr Maier for identifying the error in the date used in the RSS, which read 1 June instead of 1 July. This typographical error did not impact the RSS.
7. Council reviews the rating strategy annually to ensure that rates distribution remains equitable and sustainable. As such, Council continues to take into account expense pressure on businesses in the City. The City appreciates Mr Maier's acknowledgement of this.
8. Council reviews the Differential Rating categories annually to ensure they remain relevant. As there are few Vacant Commercial properties (43 in total) in the City, Council considers that a rate increase of 3.2% is not an unreasonable imposition, however this increase reinforces Council's view that such properties detract from the vibrancy of the City. Accordingly for 2018/19 Council will continue to levy differential rates on Vacant Commercial properties.

#### 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.*

### **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 2018/19 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:**

Council's budget process is in accordance with Council's *Strategic Community Plan 2013-2023* and *Corporate Business Plan 2017-2021*, Objective "4. Leadership, Governance and Management":

"4.1.2 *Manage the organisation in a responsible, efficient and accountable manner*"

"4.1.4 *Plan effectively for the future*":

It is noted however that a major review of the Strategic Community Plan is underway and that a separate report is listed on this agenda dealing with the review of the Corporate Business Plan.

#### **SUSTAINABILITY IMPLICATIONS:**

A comprehensive review of the Long term Financial Plan (LTFP) has been undertaken, based on available data, to gain a general understanding of the City's financial position going forward based on maintaining service levels and the capacity to manage the activities detailed in the draft Corporate Business Plan, together with a projected capital works program.

Administration notes that the robustness of the updated LTFP is impacted by the extent of asset data available to support the City's asset management planning, in order to define and effectively plan for asset renewal/replacement requirements over the longer term. The draft LTFP will be presented to Council at its meeting of 24 July 2018.

#### **FINANCIAL/BUDGET IMPLICATIONS:**

Subject to Adoption of the Budget on 26 June 2018, the Rates notices will be distributed from 26 July 2018.

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

#### **COMMENTS:**

The 2018/19 Draft Budget is continuing to build on a prudent and sustainable approach.

There is alignment to the reviewed Corporate Business Plan.

The Capital Budget includes a total level of planned expenditure of \$14,789,424 million which is fully funded within the City's Rate Setting Statement.

It is of note that the RSS included with the Differential Rating Strategy report presented to the Special Meeting of Council held 8 May 2018, identified an amount to be raised from rates of \$34,427,487 assuming an Opening Balance of \$1,268,109.

The current RSS (**Attachment 2**) identifies a demand for rates is \$34,717,855. Key changes from that presented to Council on 8 May 2018 are:

- The budget for General Purpose funding has been reduced to recognise the \$547,248 advance payment of the 2018/19 Financial Assistance Grant received by the City in June 2018;

- Carry forward capital projects to the value of \$3,169,772 have been added to the existing works program listed under Investing Activities;
- Non-operating Grants include grant funding directly linked to the carry forward projects totalling \$1,829,854;
- Transfers from Reserve have been increased to add funding directly linked to the carry forward projects bringing the total to \$1,546,190;
- Transfer to Reserves decreased to \$1,542,713;
- The surplus Opening Balance for 2018/19 has been increased from \$4,475,025 to \$4,829,483 a change of \$354,458. The opening surplus balance of \$4,829,483 is attributable to:
  - \$3,169,772 Municipal funding for carry forward projects totalling
  - \$641,416 Estimated surplus from 2017/18 Capital Works program
  - \$250,000 Restricted grants for the North Perth Public Open Space
  - \$547,248 50% advance of the 2018/19 Financial Assistance Grant
  - \$221,033 Estimated savings on operations based on forecasted actuals for 2017/2018.

The Closing Balance for 2017/18 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 2017/18 Financial Statements. In the interim, the estimates are considered reasonable for calculation of the 2018/19 Opening Balance. Excluding the carry forward funding and Financial Assistance Grant, which is essentially income received in advance, the Opening Balance is bringing forward approximately \$862,449 funding to offset demand from rates, with the surplus from the 2017/18 operations being the main contributor to being able to increase the transfer to Reserves.

#### Local Government Properties - Rates Waiver

The Act provides that:

##### 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.

Notwithstanding whether the land can be exempt from rates under the above, Council is entitled to consider waiving a rate in accordance with section 6.47 of the Act:

##### 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.*

This approach is not uncommon with other local governments, although there is a range of treatments applied. 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.

It should be noted, that the value of these rates (totalling \$135,841.37) has been calculated into the Rates modelling. Also, waiving of the Rates does not impact on the liability for the Emergency Services Levy or the City's Waste Collection Service of provided.

#### Conclusion

Overall, it is considered that the 2018/19 Draft Budget is a positive outcome, delivering a good balance between the level of service provided and cost implications on the community. Accordingly it is recommended that the Draft Budget be adopted as presented.



**CITY OF VINCENT**

**2018/19**

**BUDGET DEVELOPMENT**

**COMMENTARY**



## 2018/19 DRAFT BUDGET - COMMENTARY

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## 2018/19 DRAFT BUDGET - COMMENTARY

### EXECUTIVE SUMMARY

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The 2018/19 draft budget is being developed in an environment of identified immediate and longer term responses to maintenance and upgrade of the City of Vincent's infrastructure, and a need to drive costs down based on improved efficiencies of practices and use of resources. The 2018/19 draft budget is a prudent budget, which will provide for the City to continue to deliver to the standard our ratepayers and residents expect while concurrently demonstrating sensible use of funds available from various sources including rates revenue.

The following is contained within this Budget Commentary document, to assist in understanding the process and outcomes of the 2018/19 budget development:

- A summary timeline of the workshops and meetings held with Council to finalise the detail of the budget
- A summary of the legislative requirements for local government budget development frameworks
- An overview of the financial statements contained within the statutory budget document
- Information on the 2017/18 forecast financial outcomes
- Summaries of the operating and capital budgets 2018/19
- An overview of the 2018/19 rating strategy.

The 2018/19 draft budget is one element of a framework that facilitates robust financial management while acknowledging the importance of the outcomes of the City of Vincent. Other elements of this framework include:

- Corporate Business Plan process and outcomes (refer item 9.3 of the 26 June 2018 Council Agenda)
- Community Budget Submissions process and outcomes (refer item 9.4 of the 26 June 2018 Council Agenda)
- Strategic Corporate Plan (currently being finalised for endorsement by Council in July)
- Long Term Financial Plan (currently being finalised for endorsement by Council in July)





## 2018/19 DRAFT BUDGET - COMMENTARY

### 1 BUDGET PREPARATION

#### 1.1 Budget Process and Timetable

##### 20 March 2018 - Budget Workshop 1

- Draft Capital Works Submission Register

##### 17 April 2018 – Budget Workshop 2

- Rate Setting Strategy
- Capital Budget
- Proposed Fees and Charges
- New Operating Initiatives
- Council Member Budget Submissions
- Community Budget Submissions
- Festival and Events Sponsorship Submissions

##### 2 May 2018 – Budget Workshop 3

- Rate Setting Statement – including Waste Charge/Waste Strategy
- Community Budget Submissions
- New Operating Initiatives
- Councillor Budget Submissions
- Review of Capital Budget

##### 8 May 2018 – Council Meeting

- Differential and Minimum Rates (S6.36 of the Act). Approval for advertising (21 day public submission period).

##### 15 May 2018 – Budget Workshop 4

- Draft Corporate Business Plan
- Review Councillor Budget Submissions
- Review Capital Budget
- Review Community Budget Submissions
- Review New Initiatives
- Review Festival and Events Sponsorship

##### 12 June 2018 – Budget Workshop 5

- Final Draft Corporate Business Plan
- Final Draft Fees and Charges
- Statement of Income – by Nature and type and Program
- Rate Setting Statement
- Draft Capital Budget
- Outline of Long Term Financial Plan

##### 19 June 2018 – Council Briefing

- Draft Budget provided to Council Briefing

##### 26 June 2018 – Council Meeting

- Proposed adoption of the CBP and Budget, including Differential/Minimum Rates and Fees and Charges.



## 2018/19 DRAFT BUDGET - COMMENTARY

### 2. BUDGET DEVELOPMENT FRAMEWORK

#### 2.1 Legislative Requirements

Section 6.2 of the *Local Government Act 1995* (the Act), prescribes that local governments are required to prepare and adopt “*in the form and manner prescribed*” the financial year budget.

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.

The requirements for the Plan for the Future are prescribed in Division 3 Part 5 of the *Local Government (Administration) Regulations 1996*, which prescribes the requirement for:

- the preparation, adoption and periodic review of a Strategic Community Plan for each financial year after 30 June 2013; and
- the preparation, adoption and periodic review of a Corporate Business Plan for each financial year after 30 June 2013.

(see following section on Integrated Planning and Reporting Framework).

The annual budget is to incorporate (S6.2(4)) –

- (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.



## 2018/19 DRAFT BUDGET - COMMENTARY

### 3 STATUTORY BUDGET TABLES

The following is a brief description of the key financial tables included in the Draft Budget, contained at **Attachment 2** to the Council Budget Report

#### **Rate Setting Statement:**

The Rate Setting Statement (RSS) provides a comprehensive overview of the local government's annual financial activity and is pivotal in determining the amount required to be made up from rates and whether a balanced, surplus or deficit budget is being considered for adoption. The RSS includes operating revenue and expenditure (presented at 'program' or function level) inclusive of profit/loss on asset disposal and non-operating grant income, non-cash adjustments, capital income and expenditure, reserve transfers and the anticipated opening and closing balances. The result of all other transactions is the budget deficiency to be made up from rates.

The closing balance for one year corresponds with the opening balance for the subsequent year and is taken into account when calculating the amount needed to be derived from rates.

The RSS by both Nature or Type and by Program (refer below) is presented in **Attachment 2** to the draft budget report to Council.

#### **Statement of Comprehensive Income by Nature or Type:**

This statement focuses purely on operating revenue and expenditure and is disclosed according to nature or type rather than program or function. Expenses are disclosed according to their nature such as depreciation, transports costs, rent expense, wages and salaries etc. There is no reallocation of these expenses to different functions of the entity (i.e. administrative costs and other expenses).

This is a simple report useful for comparisons over progressive reporting periods.

This statement is presented at **Attachment 2** to the draft budget report to Council.

#### **Statement of Comprehensive Income By Program:**

The purpose of the Statement of Comprehensive Income by Program is to enable users to identify the cost of goods and services provided, and the extent to which that cost was recovered from revenues, during the reporting period. The nature of local government is that its major revenue item of general rates is tied, by legislation, to a balance of cash requirements for the municipality for the year. Accordingly, a local government's Statement of Comprehensive Income does not attempt to show a profit or loss on operations.

This statement is presented at **Attachment 2** to the draft budget report to Council.

#### **Statement of Cash Flows:**

Cash flow information provides users of the statement with a basis to assess the ability of an entity to generate cash and cash equivalents and the needs of the City to use those cash flows. The Statement of Cash Flows attempts to predict or profile the local government's cash inflows and outflows, by period, for the coming year.

All cash inflows and outflows should be incorporated into the cash flow forecast including draw downs on loan facilities/loan redemption and capital purchases/asset sales.

This statement is presented at **Attachment 2** to the draft budget report to Council.



## 2018/19 DRAFT BUDGET - COMMENTARY

### 4 2017/18 FORECAST FINANCIAL OUTCOMES

An important element of budgeting is reviewing the current budget (2017/18) and forecasting the anticipated end of year position.

Local Government Operational Guideline Number 08, published by the Department of Local Government and Communities is entitled *Net Current Assets (Opening and Closing Funds) Used in the Annual Budget and the Annual Financial Report*.

The guideline includes the following introduction:

*Elected members and senior staff are well aware of the need for sound financial management of their local government's resources. It is essential that local governments have meaningful and accurate financial information on which to base decisions. A key element of sound financial management is the preparation of the annual budget and this guideline addresses an integral element of the budget process – net current assets (opening funds) carried forward from the previous financial year and closing funds.*

*The calculations of opening funds brought forward at 1 July from the previous financial year, and closing funds carried forward at 30 June into the next financial year in the rate setting statement of the budget, have a direct impact in the determination of the amount of rates to be raised, and whether it is a balanced, surplus or deficit budget.*

The table below demonstrates budgeted against actual opening balances for the previous four years, and the budgeted surplus to be carried forward into 2018/19.

	Actual				
	2014/15	2015/16	2016/17	2017/18	2018/19
Budget 1 July Opening Balance - Surplus / (De	\$3,199,779	\$576,865	\$4,259,422	\$4,035,268	\$4,829,483
Actual 1 July Opening Balance - Surplus / (Defi	<b>-\$4,758,710</b>	\$1,007,891	\$4,251,223	\$4,475,025	
<b>Rating Surplus / (Shortfall)</b>	<b>-\$7,958,489</b>	<b>\$431,026</b>	<b>-\$8,199</b>	<b>\$439,757</b>	
Budget 30 June Closing Balance - Surplus/(De	\$0	\$0	\$0	\$0	
Actual 30 June Surplus/(Deficit)	\$1,007,891	\$4,251,223	\$4,475,025	\$4,829,483	
Value of Municipal funded carry forwards	\$2,065,879	\$1,974,498	\$2,663,776	\$2,083,624	
Underlying 30 June Surplus/(Deficit)	<b>-\$1,057,988</b>	\$2,276,725	\$1,811,249	\$2,745,859	



CITY OF VINCENT

## 2018/19 DRAFT BUDGET - COMMENTARY

## 5 OPERATING BUDGET 2018/19

## 5.1 Income statement – revenue and expenditure

INCOME STATEMENT BY NATURE OR TYPE								
	2014/15	2015/16	2016/17	2017/18		2018/19	Variance to:	
	Audited Actual	Audited Actual	Audited Actual	Revised Budget	Estimated Actual	Draft Budget	Revised Budget	Forecast Actual
<b>REVENUE</b>								
Rates	27,478,028	29,601,379	31,234,580	32,976,983	33,018,172	34,717,855	5.3%	5.1%
Operating Grants, Subsidies & Contributions	2,138,565	966,658	1,990,993	785,304	1,238,945	779,453	-0.7%	-37.1%
Fees and Charges	19,654,668	19,285,579	18,382,601	18,836,398	18,562,543	19,251,366	2.2%	3.7%
Interest Earnings	907,919	1,106,722	959,203	921,700	1,007,237	941,260	2.1%	-6.6%
Other Revenue	1,418,990	1,503,562	1,324,228	1,394,225	1,323,702	1,546,630	10.9%	16.8%
	<b>51,598,170</b>	<b>52,463,900</b>	<b>53,891,605</b>	<b>54,914,610</b>	<b>55,150,599</b>	<b>57,236,564</b>	<b>4.2%</b>	<b>3.8%</b>
<b>EXPENDITURE</b>								
Employee Costs	(23,287,895)	(24,116,626)	(24,409,112)	(26,110,063)	(23,587,155)	(24,316,824)	-6.9%	3.1%
Materials and Contracts	(14,237,564)	(14,999,747)	(15,829,592)	(17,921,093)	(17,225,363)	(18,617,433)	3.9%	8.1%
Utility Charges	(1,913,034)	(1,927,414)	(1,808,666)	(1,955,570)	(1,826,865)	(1,852,150)	-5.3%	1.4%
Depreciation on Non-Current Assets	(11,214,551)	(9,530,829)	(9,094,953)	(10,246,060)	(10,264,320)	(10,289,210)	0.4%	0.2%
Interest Expenses	(1,163,983)	(1,093,320)	(1,045,540)	(995,630)	(995,630)	(954,449)	-4.1%	-4.1%
Insurance Expenses	(1,137,988)	(923,484)	(874,147)	(989,760)	(796,314)	(675,216)	-31.8%	-15.2%
Other Expenditure	(173,107)	0	0	134,056	(2,430,743)	(2,960,894)	-2308.7%	21.8%
	<b>(53,128,122)</b>	<b>(52,591,420)</b>	<b>(53,062,010)</b>	<b>(58,084,120)</b>	<b>(57,126,390)</b>	<b>(59,666,176)</b>	<b>2.7%</b>	<b>4.4%</b>
<b>OPERATING RESULT</b>	<b>(1,529,952)</b>	<b>(127,520)</b>	<b>829,595</b>	<b>(3,169,510)</b>	<b>(1,975,791)</b>	<b>(2,429,612)</b>	<b>-23.3%</b>	<b>23.0%</b>
Non-Operating Grants & Contributions	1,000,136	1,384,622	2,594,651	2,733,778	1,875,465	1,829,854		
Profit/Loss on Asset Disposal	6,694,802	3,487,327	397,062	415,015	473,488	687,908		
Revaluation	(814,891)	0						
<b>NET RESULT</b>	<b>5,350,095</b>	<b>4,744,429</b>	<b>3,821,308</b>	<b>(20,717)</b>	<b>373,162</b>	<b>88,150</b>		

The above table shows the movements in the Operating Budget since 2014/15, with the percentage variation from 2017/18 calculated. Key factors contributing to the variations are detailed below:

**REVENUE**

- Rates:** The budget has increased by 5.3%, attributed to a 2.95% increase in the rate base on residential, 2% on other and 3.2% on vacant-commercial properties (the number of rateable properties increased by 513).
- Grants/Subsidies/Contributions:** 50% of the 2018/19 Financial Assistance Grant was received in advance and recorded as revenue for 2017/18, therefore requiring a corresponding reduction in the 2018/19 Budget.
- Fees and Charges** The budget is reflecting a 2% (\$363,066) increase over the 2017/18 Budget, from \$18,888,300 to \$19,251,366.
- Interest Earnings** Overall interest revenue is forecast to decrease by \$16,820 which is 1.8% on the previous budget, primarily attributable to decrease in interest rates on investments.
- Other Revenue:** This income area can vary each year depending on circumstances contributing to sundry income. Attributable to reimbursements and sundry income.



CITY OF VINCENT

## 2018/19 DRAFT BUDGET - COMMENTARY

### EXPENDITURE

Employee Costs:	A 3.3% increase on budget which includes an additional 3.6 (FTE) positions to assist in delivering City services and annual salary increments. This financial year the on-costs on field staff salary of \$2,492,049 has been offset against salary instead of other expenditure. In previous year this was offset against other expenditure which resulted in an understatement of other expenses.
Materials and Contracts:	A 3.9% increase is proposed, with increases spread across a variety of operational areas. The largest relates to an increase of \$445,000 in the state waste management levy. This budget also commits significant extra funding (\$884,000) towards remedial work on various sporting club buildings and includes an additional commitment of \$330,000 towards community events. There has been a reduction in the level of funding for consultancy in the IT and Records service areas.  In addition, a substantial component relates to delivering on a range of projects listed in the Corporate Business Plan.
Other Expenditure:	On costs relating to field staff salaries of \$2,492,049 has been offset against salary this year instead of other expenditure, which was the treatment used previous years. This treatment reduced other expenditure incorrectly resulting in an understatement of other expenses and an overstatement of salary expenses.

### 5.2 Financing Activities

The Rate Setting Statement lists the loan principal repayments scheduled for 2018/19, being \$1,017,424, together with transfers to reserves of \$1,542,713 and from Reserves of \$1,546,190. A new loan of \$428,000 has been included in 2018/19 budget for the installation solar panels in the Administration, Library, Depot and Beatty Park buildings.

### 5.3 Non-Operating Budget

As detailed in the Statement of Comprehensive Income by Program, Capital Income for 2018/19 includes:

- Capital Grants directly associated with the Capital Works Program (including carry forwards) totalling \$1,829,854;
- Profit on Disposal of Assets at a total of \$880,063, and Loss on Disposal of Assets of \$192,155. The amounts take into account anticipated sales proceeds against book or carrying values; and
- \$583,333 for the distribution from Tamala Park Regional Council for land sale activities. This is an increase from \$333,333 in 2017/18, reflecting a forecast of an increase in the land sales.



2018/19 DRAFT BUDGET - COMMENTARY

6 CAPITAL BUDGET 2018/19

6.1 General Observation

The City of Vincent has historically prepared a 12 month capital works program for incorporation into the annual budget. Best practice would indicate that a minimum 10 year capital works program should be developed, to align with the City’s 10 Year Long Term Financial Plan (LTFP).

The City is aware that work remains to be done on this, along with its Asset Maintenance Plan, and is continuing to develop processes to improve the robustness of the capital works program.

6.2 2018/19 Capital Works Programme

The 2018/19 Draft Capital Works Program (**Attachment 3**) lists total projects to the value of \$11,619,652 as summarised below:

Draft Capital Works Budget 2018/19					Funding Source						
Category	Total	Renewal	Upgrade	New	Total	Municipal	Reserve	Grant	Restricted Grant	Contribution	Loan Borrowing
Land & Buildings	2,358,000	1,225,000	455,000	678,000	2,358,000	975,000	940,000	15,000	0	0	428,000
Infrastructure Assets	5,754,652	2,565,062	1,033,590	2,156,000	5,754,653	4,418,467	3,590	926,596	338,000	70,000	0
Plant and Equipment	2,597,000	1,996,500	435,510	164,990	2,622,000	1,877,076	29,000	290,924	0	425,000	0
Furniture and Equipment	910,000	255,000	310,000	345,000	885,000	685,000	200,000	0	0	0	0
	11,619,652	6,041,562	2,234,100	3,343,990	11,619,653	7,955,543	1,172,590	1,232,520	336,000	495,000	428,000

Following a review of the progress of works in 2017/18 and addition of the Carry Forward projects to the value of \$ 3,169,772, the following table then summarises the full budget for capital expenditure in 2018/19.

Draft Capital Works Budget 2018/19 Including carry forward					Funding Source						
Category	Total	Renewal	Upgrade	New	Total	Municipal	Reserve	Grant	Restricted Grant	Contribution	Loan Borrowing
Land & Buildings	2,729,200	1,430,000	621,200	678,000	2,729,200	1,346,200	940,000	15,000	0	0	428,000
Infrastructure Assets	7,779,502	2,695,062	2,512,126	2,572,314	7,779,502	5,549,668	87,390	1,443,930	628,514	70,000	0
Plant and Equipment	3,060,811	2,408,901	435,510	216,400	3,085,811	2,148,387	206,500	290,924	0	440,000	0
Furniture and Equipment	1,219,911	384,911	490,000	345,000	1,194,911	994,911	200,000	0	0	0	0
	14,789,424	6,918,874	4,058,836	3,811,714	14,789,424	10,039,166	1,433,890	1,749,854	628,514	510,000	428,000

Administration notes that a better understanding of the amount and type of capital works required over the longer term is being developed as part of developing improvements in asset management planning. Further details on longer term asset management financial implications will be provided in the Long Term Financial Plan, which is currently being revised for consideration by Council in July.

For information, the following table provides a comparison of the level of carry forward projects included in the previous budget:

	2017/18 Adopted Budget	2018/19 Draft Budget
Total Capital Budget	\$13,411,320	\$14,789,424
Carry Forward	\$3,206,465	\$3,169,772
Carry Forward %	23.91%	21.43%

Carry forward projects come forward with their relevant funding, hence there is no impact on the demand for rates in 2018/19. In the case of the Municipal funded projects, the equivalent funding is factored into the Opening Balance, whereas the receipt of a Grant and Reserve transfers is transferred to be recognised in 2018/19.



## 2018/19 DRAFT BUDGET - COMMENTARY

### 7 RATING STRATEGY

#### 7.1 Legislation

The *Local Government Act 1995* (Part 6, Division 6) and the *Local Government (Financial Management) Regulations 1996* (Part 5) provide the legislative power and framework for the levying of local government rates. Key aspects of the legislation impacting on a rating strategy include:

- Section 6.26 Except as provided for in Section 6.26, all land within a district is rateable land;
- Section 6.32 In order to make up the 'budget deficiency', a local government is to impose a general rate which may be imposed either uniformly or differentially. A local government may also impose a specified area rate, a minimum rate and a service charge;
- Section 6.33 A local government may impose a differential general rate (DGR) according to land zoning, land use, whether the land is vacant or not, or a combination of each characteristic;
- Section 6.33 No DGR in each category (UV or GRV) is to be more than twice the lowest DGR, unless approved by the Minister;
- Section 6.34 The amount shown in the Annual Budget as being the amount estimated to be yielded by the general rate is not to vary by +/-10% of the budget deficiency;
- Section 6.35 The local government can impose differential minimum rates, however it is not to be applied to more than 50% of the properties within the district or within each category;
- Section 6.35 A minimum is to be applied separately for each differential rating category where a differential rate is imposed.
- Section 6.35 If a separate DGR is imposed on the basis of vacant land status, a separate minimum rate can be imposed with the approval of the Minister not in accordance with the 50% requirement; and
- Section 6.35 A lesser minimum charge can be applied to any portion of the district, providing the total is less than 50% of the properties on minimum rates (within the district or within the particular category).
- Section 6.36 Before imposing any differential general rates or minimum rates a local government is required to give local public notice of its intention to do so and invite public submissions for a minimum period of 21 days.

#### 7.2 Background

All rateable properties are assigned a value by the Valuer General's Office (VGO) on the basis of either an Unimproved Value or Gross Rental Value (GRV). In Vincent, all rateable properties are assessed by the GRV method. Every three years the VGO undertakes a review of all GRVs and issues the values to local government to apply in the following financial year. The VGO undertook this exercise for Vincent in 2017/18.

The Rate Setting Statement (RSS) is used to determine the amount of rates required to be raised in any year. This factors in the following financial information:

1. all operating revenue to be received from other sources, including increases in fees and charges and grants etc;
2. forecast operating and capital expenditure;
3. transfers to and from Reserves;
4. other funding sources such as loan funding;
5. forecast Opening position (surplus or deficit).





CITY OF VINCENT

## 2018/19 DRAFT BUDGET - COMMENTARY

The balance is the Budget Deficiency, which is required to be generated from Rates. Once the amount to be raised from Rates is identified, an equitable rating strategy can then be considered. This involves:

1. determining whether the rate base has changed (increased);
2. considering the effect of a triennial GRV review (if applicable);
3. calculating the preliminary percentage increase from the previous year;
4. considering any changes to the rate distribution model and minimum rates.

### Growth

Vincent has been experiencing a moderate level of growth in the number of rateable properties, which therefore increases the rate base and level of income able to be generated from rates. The following table demonstrates a 2.81% increase in rateable properties during 2017/18:

Year (30 June)	RATEABLE PROPERTIES	Increase	
		Number	%
2018	18730	513	2.81%
2017	18217	350	1.96%
2016	17867	313	1.78%
2015	17554	260	1.50%
2014	17294	560	3.35%
2013	16734	136	0.82%
2012	16598	26	0.16%
2011	16572	246	1.51%

### 7.3 Minimum Rates

Minimum rates are imposed to establish the minimum amount any property must pay to contribute to the cost of services provided by a local government, regardless of the value (GRV) of their property. Whilst the Act establishes limits on the percentage of properties to be Minimum Rated, an optimised Minimum Rate has the potential of delivering a higher yield by category from a lower rate-in-the-dollar. The following table demonstrates the level of minimum rates imposed by the City over the past six years.

	2014/15 Actual	2015/16 Budget	2016/17 Budget	2017/18 Budget	2018/19 Budget
Total Rateable Properties	16,904	17,554	17867	18217	18731
Total Rate Revenue (\$)	\$26,909,021	\$29,596,786	\$30,725,530	\$32,534,531	\$34,717,855
Minimum Rate (\$)	\$707.00	\$907.00	\$1,007.00	\$1,100.00	\$1,180.00
Number on Minimum Rates	907	2,125	3,230	4,400	5,818
Minimum Rates Paid (\$)	\$642,663	\$1,928,896	\$3,252,610	\$4,841,256	\$6,866,496
Percentage increase - Minimum	4%	28%	11%	9%	7.3%
\$ Increase	\$26.00	\$200.00	\$100.00	\$93.00	\$80.00

### 7.4 Differential Rates

The rating system is used to determine the share of revenue contributed by each property. Importantly, it must be remembered that a reduction provided to any group of ratepayers through the use of differential rates must be borne by increases to other ratepayers. Similarly, a pricing policy that provides high levels of concession for users (low user-pays pricing), will require a corresponding increase from the rating system.



CITY OF VINCENT

## 2018/19 DRAFT BUDGET - COMMENTARY

Whilst a simple rating system is preferable, in that it is easily communicated, simpler to administer and more readily understood by the community that does not mean a Uniform General Rate is appropriate in all instances. Prior to 2014/15, the City levied a single General Rate and Minimum Rate, however a Differential Rate was adopted as part of the 2014/15 annual budget.

The stated object of the higher Vacant Commercial rate was to encourage the development of vacant land, to increase the street appeal of suburbs and the vibrancy of town centres.

Although it is not possible to overcome variations within a use or zoning type such as 'residential', other than separating vacant residential, it is possible to compensate for the variations in values between use or zoning types through the differential rating system. The Act provides that a local government may impose a differential general rate (DGR) according to land zoning, land use, whether the land is vacant or not, or a combination of each characteristic

### 7.5 Rating Benchmark

In developing an equitable ratings model, it is useful to undertake a comparison with other metropolitan local governments. The following table details how the rate in the dollar and waste collection charges (where they are applied separately) levied in 2017/18 impact on the rate levied on an individual residential property at a nominated Gross Rental Value (GRV) of \$22,245.

Council	Rate in \$	Minimum Rates	Waste Charge	Security	Total		Ranking Based on:	
					Minimum Payable	on GRV of \$22,245	Minimum	\$22,245
Cottesloe	6.139000	\$ 1,090	\$ -		\$ 1,090.00	\$ 1,365.62	3	7
Perth	5.694770	\$ 705	\$ 299.00		\$ 1,004.00	\$ 1,266.80	1	5
Claremont	6.235000	\$ 1,278	\$ -		\$ 1,278.00	\$ 1,386.98	15	8
Belmont	5.164800	\$ 815	\$ 298.40		\$ 1,113.40	\$ 1,148.91	5	1
Vincent	6.289000	\$ 1,100	\$ -		\$ 1,100.00	\$ 1,398.99	4	10
Canning	4.412000	\$ 777	\$ 366.00	\$ 54.90	\$ 1,197.90	\$ 1,197.90	8	2
Stirling	4.900000	\$ 833	\$ 335.00	\$ 30.00	\$ 1,198.00	\$ 1,198.00	9	3
East Fremantle	6.664000	\$ 1,055	\$ -		\$ 1,055.00	\$ 1,482.41	2	16
Melville	6.379582	\$ 1,258	\$ -	\$ 53.75	\$ 1,311.90	\$ 1,419.14	18	12
Fremantle	7.012500	\$ 1,283	\$ -		\$ 1,283.00	\$ 1,559.93	16	19
Bayswater	6.000000	\$ 850	\$ 341.05		\$ 1,191.05	\$ 1,334.70	6	6
Peppermint Grove	7.650000	\$ 1,360	\$ -		\$ 1,360.00	\$ 1,701.74	20	24
Joondalup	5.309000	\$ 863	\$ 346.00		\$ 1,209.00	\$ 1,209.00	11	4
Mosman Park	6.576000	\$ 877	\$ 322.50		\$ 1,199.50	\$ 1,462.83	10	15
Gosnells	6.306000	\$ 949	\$ 306.00		\$ 1,255.00	\$ 1,402.77	13	11
Cockburn	7.319000	\$ 1,303	\$ -	\$ 70.00	\$ 1,373.00	\$ 1,628.11	21	22
Victoria Park	8.160000	\$ 1,197	\$ -		\$ 1,197.00	\$ 1,815.19	7	26
Wanneroo	8.164500	\$ 1,337	\$ -		\$ 1,337.00	\$ 1,816.19	19	27
South Perth	6.556300	\$ 968	\$ 280.00		\$ 1,248.20	\$ 1,458.45	12	13
Nedlands	5.410000	\$ 1,401	\$ 660.00		\$ 2,061.00	\$ 2,061.00	29	29
Subiaco	6.399000	\$ 988	\$ 495.00		\$ 1,483.00	\$ 1,483.00	26	17
Rockingham	6.766000	\$ 1,118	\$ 366.00	\$ 34.25	\$ 1,518.25	\$ 1,518.25	28	18
Kalamunda	5.831000	\$ 865	\$ 531.00		\$ 1,396.00	\$ 1,396.00	23	9
Bassendean	7.165000	\$ 1,085	\$ 360.00		\$ 1,445.00	\$ 1,593.85	24	20
Cambridge	5.909200	\$ 962	\$ 500.00		\$ 1,462.00	\$ 1,462.00	25	14
Kwinana	7.351000	\$ 971	\$ 287.00		\$ 1,258.00	\$ 1,635.23	14	23
Swan	7.316400	\$ 845	\$ 393.00	\$ 150.00	\$ 1,388.00	\$ 1,627.53	22	21
Armadale	8.335000	\$ 1,140	\$ 377.50		\$ 1,517.50	\$ 1,854.12	27	28
Mundaring	8.010000	\$ 816	\$ 477.00		\$ 1,293.00	\$ 1,781.82	17	25
Mundaring	8.090000	\$ 1,060			\$ 1,060.00			

City of Vincent Residential category median GRV (excluding group housing) is \$20,020

City of Vincent Residential Category mean average GRV is \$22,245



## 2018/19 DRAFT BUDGET - COMMENTARY

In a Residential rating context, the above table demonstrates, that when the Waste Collection charge is factored in, in 2017/18 the City of Vincent:

1. had the fourth lowest Minimum Rate in the metropolitan area; and
2. had the tenth lowest combined Rates/Waste Charge of the 30 local governments listed for a residential property with a GRV of \$22,245 (Vincent's mean GRV).

### 7.7 2018/19 Rates

The Budget deficit presented on the Rate Setting Statement (**Attachment 2**) is \$34,715,974. This represents an increase of approximately 5.3% on the City's rate revenue of \$32,939,532 in 2017/18. As properties are developed throughout the year, the City is provided updated valuation data, which is then utilised to issue interim rates. In 2018/19, it is anticipated this growth will provide approximately \$450,000 therefore the balance of the Budget Deficiency, being \$34,489,532 will need to be derived from the levying of the Annual Rates.

Approximately 1.3% of this increase will be generated from the annual growth in the rate base. In addition it is proposed that:

- a 2.95% increase be applied to the 2017/18 rate in the dollar for Residential properties;
- as the City does not currently differentially rate vacant residential properties (there are approximately 308), no adjustment is proposed;
- an increase be applied to the Other category of 2%;
- increase the minimum rate for Residential and Other be increased to \$1,180 and Commercial Vacant to \$1,494; and
- an increase of 3.2% is applied to Commercial Vacant properties.

Based on the above, the following table demonstrates the Differential and Minimum Rates proposed for 2018/19, with a comparison over the last three years:

Rating Category	2016/17		2017/18		Draft 2018/19	
	Rate-in-\$	Minimum	Rate-in-\$	Minimum	Rate-in-\$	Minimum
General						
Commercial Vacant	0.11914	\$1,414	0.12236	\$1,414	0.12628	\$1,494
Residential	0.06124	\$1,007	0.06289	\$1,100	0.06475	\$1,180
Other	0.06463	\$1,007	0.06489	\$1,100	0.06619	\$1,180
INCREASE						
Commercial Vacant	2.9%	0.0%	2.7%	0.0%	3.20%	5.7%
Residential	2.9%	11.0%	2.7%	9.2%	2.95%	7.3%
Other	2.9%	11.0%	0.4%	9.2%	2.00%	7.3%

### 7.8 Pensioner Concession

The Pensioners and Seniors Rebate Scheme is established under *the Rates and Charges (Rebates and Deferments) Act 1992*. The purpose of this scheme is to provide concessions to pensioners and seniors on their local government rates, water service charge and Emergency Service Levy. The concessions available are either a rebate on, or the deferment of, these charges.

**CITY OF VINCENT  
DRAFT BUDGET  
FOR THE YEAR ENDED 30 JUNE 2019**

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**CITY'S VISION**

*A sustainable and caring community built with vibrance and diversity.*

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019

## BY NATURE OR TYPE

	NOTE	2018/19 Draft Budget	2017/18 Estimated Actual	2017/18 Revised Budget	2017/18 Adopted Budget
		\$	\$	\$	\$
<b>Revenue</b>					
Rates	1	34,717,855	33,018,172	32,976,983	32,939,532
Operating grants, subsidies and contributions	9	779,453	1,238,945	785,304	815,585
Fees and charges	8	19,251,366	18,562,543	18,836,398	18,888,300
Interest earnings	10(a)	941,260	1,007,237	921,700	958,080
Other revenue	10(b)	1,546,630	1,323,702	1,394,225	1,323,155
		<u>57,236,564</u>	<u>55,150,599</u>	<u>54,914,610</u>	<u>54,924,652</u>
<b>Expenses</b>					
Employee costs		(24,316,824)	(23,587,155)	(26,110,063)	(25,939,930)
Materials and contracts		(18,617,433)	(17,225,363)	(17,921,093)	(17,749,340)
Utility charges		(1,852,150)	(1,826,865)	(1,955,570)	(1,955,570)
Depreciation on non-current assets	5	(10,289,210)	(10,264,320)	(10,246,060)	(9,663,980)
Interest expenses	10(d)	(954,449)	(995,630)	(995,630)	(995,630)
Insurance expenses		(675,216)	(796,314)	(989,760)	(889,760)
Other expenditure		(2,960,894)	(2,430,743)	134,056	173,780
		<u>(59,666,176)</u>	<u>(57,126,390)</u>	<u>(58,084,120)</u>	<u>(57,020,430)</u>
		<u>(2,429,612)</u>	<u>(1,975,791)</u>	<u>(3,169,510)</u>	<u>(2,095,778)</u>
Non-operating grants, subsidies and contributions	9	1,829,854	1,875,465	2,733,778	2,692,344
Profit on asset disposals	4(b)	880,063	483,953	415,015	411,373
Loss on asset disposals	4(b)	(192,155)	(10,465)	0	0
<b>Net result</b>		<b>2,517,762</b>	<b>2,348,953</b>	<b>3,148,793</b>	<b>3,103,717</b>
<b>Total comprehensive income</b>		<b>88,150</b>	<b>373,162</b>	<b>(20,717)</b>	<b>1,007,939</b>

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

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019

BY PROGRAM

	NOTE	2018/19 Draft Budget	2017/18 Estimated Actual	2017/18 Revised Budget	2017/18 Adopted Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$	\$
Governance		91,240	149,678	142,340	65,140
General purpose funding		36,669,763	35,559,993	34,851,159	34,855,507
Law, order, public safety		162,350	143,161	174,360	170,570
Health		350,385	386,895	356,058	330,940
Education and welfare		196,115	154,792	201,015	216,015
Community amenities		830,189	896,282	1,053,025	1,061,490
Recreation and culture		10,281,322	9,578,943	9,984,379	10,022,410
Transport		8,222,300	7,845,066	7,715,140	7,767,140
Economic services		238,250	235,974	242,291	241,410
Other property and services		194,650	199,815	194,843	194,030
		57,236,564	55,150,599	54,914,610	54,924,652
<b>Expenses excluding finance costs</b>	5, 10(c),(e),(f),(g)				
Governance		(3,132,976)	(4,000,966)	(3,784,927)	(3,601,990)
General purpose funding		(622,724)	(870,724)	(865,282)	(803,155)
Law, order, public safety		(1,584,687)	(1,489,125)	(1,378,747)	(1,370,625)
Health		(1,464,638)	(1,132,292)	(1,268,589)	(1,230,110)
Education and welfare		(1,239,513)	(1,248,912)	(1,330,146)	(1,317,045)
Community amenities		(12,946,670)	(10,950,906)	(11,665,687)	(11,376,900)
Recreation and culture		(21,763,772)	(21,721,648)	(21,564,363)	(21,470,245)
Transport		(12,837,519)	(11,761,865)	(12,703,334)	(12,310,410)
Economic services		(971,765)	(672,746)	(774,190)	(783,355)
Other property and services		(2,147,463)	(2,281,576)	(1,753,225)	(1,760,965)
		(58,711,727)	(56,130,760)	(57,088,490)	(56,024,800)
<b>Finance costs</b>	6, 10(d)				
Recreation and culture		(953,324)	(995,630)	(995,630)	(995,630)
Other property and services		(1,125)	0	0	0
		(954,449)	(995,630)	(995,630)	(995,630)
		(2,429,612)	(1,975,791)	(3,169,510)	(2,095,778)
Non-operating grants, subsidies and contributions	9	1,829,854	1,875,465	2,733,778	2,692,344
Profit on disposal of assets	4(b)	880,063	483,953	415,015	411,373
(Loss) on disposal of assets	4(b)	(192,155)	(10,465)	0	0
<b>Net result</b>		<b>2,517,762</b>	<b>2,348,953</b>	<b>3,148,793</b>	<b>3,103,717</b>
<b>Total comprehensive income</b>		<b>88,150</b>	<b>373,162</b>	<b>(20,717)</b>	<b>1,007,939</b>

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

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Draft Budget	2017/18 Estimated Actual	2017/18 Adopted Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		34,725,855	33,021,717	32,939,532
Operating grants, subsidies and contributions		779,453	1,238,945	815,585
Fees and charges		19,572,366	18,562,543	19,052,698
Interest earnings		941,260	1,007,237	958,080
Goods and services tax		1,013,564	1,236,540	1,412,491
Other revenue		1,521,630	1,323,702	1,323,155
		58,554,128	56,390,684	56,501,541
<b>Payments</b>				
Employee costs		(23,955,821)	(23,431,804)	(25,831,720)
Materials and contracts		(19,554,559)	(16,015,240)	(17,693,097)
Utility charges		(1,852,150)	(1,826,865)	(1,955,570)
Interest expenses		(954,449)	(995,630)	(995,630)
Insurance expenses		(675,216)	(796,314)	(889,760)
Goods and services tax		(1,013,564)	(1,236,540)	(1,412,491)
Other expenditure		(2,960,894)	(2,430,743)	173,780
		(50,966,653)	(46,733,136)	(48,604,488)
<b>Net cash provided by (used in) operating activities</b>	3	7,587,475	9,657,548	7,897,053
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(7,009,922)	(3,132,197)	(5,052,819)
Payments for construction of infrastructure	4(a)	(7,779,502)	(5,793,413)	(8,358,501)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,829,854	1,875,465	2,692,344
Proceeds from Joint Venture		583,333	333,333	333,333
Proceeds from sale of plant & equipment	4(b)	475,000	666,197	204,500
<b>Net cash provided by (used in) investing activities</b>		(11,901,237)	(6,050,615)	(10,181,143)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6	(1,017,424)	(881,398)	(881,398)
Proceeds from new borrowings	6(b)	428,000	0	0
<b>Net cash provided by (used in) financing activities</b>		(589,424)	(881,398)	(881,398)
<b>Net increase (decrease) in cash held</b>		(4,903,186)	2,725,535	(3,165,488)
Cash at beginning of year		20,149,537	17,424,002	18,811,088
<b>Cash and cash equivalents at the end of the year</b>	3	<b>15,246,351</b>	<b>20,149,537</b>	<b>15,645,600</b>

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

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY REPORTING PROGRAM**

	NOTE	2018/19 Draft Budget	2017/18 Estimated Actual	2017/18 Adopted Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	4,829,483	4,475,025	4,035,268
		4,829,483	4,475,025	4,035,268
<b>Revenue from operating activities (excluding rates)</b>				
Governance		91,240	149,678	65,140
General purpose funding		1,951,908	2,541,821	1,915,975
Law, order, public safety		215,385	165,498	187,510
Health		355,390	386,895	330,940
Education and welfare		231,115	154,792	216,015
Community amenities		836,304	914,057	1,074,130
Recreation and culture		10,302,207	9,599,770	10,027,350
Transport		8,222,300	7,845,066	7,767,140
Economic services		238,250	235,974	241,410
Other property and services		954,673	622,829	570,883
		23,398,772	22,616,380	22,396,493
<b>Expenditure from operating activities</b>				
Governance		(3,141,151)	(4,000,966)	(3,601,990)
General purpose funding		(622,724)	(870,724)	(803,155)
Law, order, public safety		(1,584,687)	(1,493,665)	(1,370,625)
Health		(1,464,638)	(1,132,292)	(1,230,110)
Education and welfare		(1,239,513)	(1,248,912)	(1,317,045)
Community amenities		(12,946,670)	(10,950,906)	(11,376,900)
Recreation and culture		(22,717,096)	(22,718,963)	(22,465,875)
Transport		(12,837,519)	(11,761,865)	(12,310,410)
Economic services		(971,765)	(672,746)	(783,355)
Other property and services		(2,332,568)	(2,285,816)	(1,760,965)
		(59,858,331)	(57,136,855)	(57,020,430)
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	4(b)	(880,063)	(483,953)	(411,373)
Loss on disposal of assets	4(b)	192,155	10,465	0
Depreciation on assets	5	10,289,210	10,264,320	9,663,980
		9,601,302	9,790,832	9,252,607
		(22,028,774)	(20,254,618)	(21,336,062)
<b>Amount attributable to operating activities</b>				
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	1,829,854	1,875,465	2,692,344
Purchase property, plant and equipment	4(a)	(7,009,922)	(3,132,197)	(5,052,819)
Purchase and construction of infrastructure	4(a)	(7,779,502)	(5,793,413)	(8,358,501)
Proceeds from Joint Venture		583,333	333,333	333,333
Proceeds from disposal of assets	4(a)	475,000	666,197	204,500
<b>Amount attributable to investing activities</b>		(11,901,237)	(6,050,615)	(10,181,143)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(1,017,424)	(881,398)	(881,398)
Proceeds from new borrowings	6(b)	428,000	0	0
Transfers to cash backed reserves (restricted assets)	7(a)	(1,542,713)	(2,361,835)	(1,850,534)
Transfers from cash backed reserves (restricted assets)	7(a)	1,546,190	759,777	1,309,605
<b>Amount attributable to financing activities</b>		(585,947)	(2,483,456)	(1,422,327)
<b>Budgeted deficiency before general rates</b>		(34,515,958)	(28,788,689)	(32,939,532)
<b>Estimated amount to be raised from general rates</b>	1	34,717,855	33,018,172	32,939,532
<b>Add: Restricted Grants</b>		0	600,000	0
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	<b>201,897</b>	<b>4,829,483</b>	<b>0</b>

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



Attachment 2

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

NOTE	2018/19	2017/18	2017/18	
	Draft Budget	Estimated Actual	Adopted Budget	
	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	4,829,483	4,475,025	4,035,268
		4,829,483	4,475,025	4,035,268
<b>Revenue from operating activities (excluding rates)</b>				
Operating grants, subsidies and contributions	9	779,453	1,238,945	815,585
Fees and charges	8	19,251,366	18,562,543	18,888,300
Interest earnings	10(a)	941,260	1,007,237	958,080
Other revenue	10(b)	1,546,630	1,323,702	1,323,155
Profit on asset disposals	4(b)	880,063	483,953	411,373
		23,398,772	22,616,380	22,396,493
<b>Expenditure from operating activities</b>				
Employee costs		(24,316,824)	(23,587,155)	(25,939,930)
Materials and contracts		(18,617,433)	(17,225,363)	(17,749,340)
Utility charges		(1,852,150)	(1,826,865)	(1,955,570)
Depreciation on non-current assets	5	(10,289,210)	(10,264,320)	(9,663,980)
Interest expenses	10(d)	(954,449)	(995,630)	(995,630)
Insurance expenses		(675,216)	(796,314)	(889,760)
Other expenditure		(2,960,894)	(2,430,743)	173,780
Loss on asset disposals	4(b)	(192,155)	(10,465)	0
		(59,858,331)	(57,136,855)	(57,020,430)
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	4(b)	(880,063)	(483,953)	(411,373)
Loss on disposal of assets	4(b)	192,155	10,465	0
Depreciation on assets	5	10,289,210	10,264,320	9,663,980
		9,601,302	9,790,832	9,252,607
		(22,028,774)	(20,254,618)	(21,336,062)
<b>Amount attributable to operating activities</b>				
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	1,829,854	1,875,465	2,692,344
Purchase property, plant and equipment	4(a)	(7,009,922)	(3,132,197)	(5,052,819)
Purchase and construction of infrastructure	4(a)	(7,779,502)	(5,793,413)	(8,358,501)
Proceeds from Joint Venture		583,333	333,333	333,333
Proceeds from disposal of assets	4(b)	475,000	666,197	204,500
		(11,901,237)	(6,050,615)	(10,181,143)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(1,017,424)	(881,398)	(881,398)
Proceeds from new borrowings	6	428,000	0	0
Transfers to cash backed reserves (restricted assets)	7(a)	(1,542,713)	(2,361,835)	(1,850,534)
Transfers from cash backed reserves (restricted assets)	7(a)	1,546,190	759,777	1,309,605
		(585,947)	(2,483,456)	(1,422,327)
<b>Budgeted deficiency before general rates</b>				
		(34,515,958)	(28,788,689)	(32,939,532)
<b>Estimated amount to be raised from general rates</b>				
	1	34,717,855	33,018,172	32,939,532
<b>Add: Restricted Grant</b>				
		0	600,000	0
<b>Net current assets at end of financial year - surplus/(deficit)</b>				
	2	<b>201,897</b>	<b>4,829,483</b>	<b>0</b>

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

## FOR THE YEAR ENDED 30TH JUNE 2019

**BASIS OF PREPARATION**

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also 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 of Vincent controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

**2017/18 ESTIMATED ACTUAL BALANCES**

Balances shown in this budget as 2017/18 Estimated Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**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 rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

**PROFIT ON ASSET DISPOSAL**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**NON-OPERATING 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.

**REVENUES (CONTINUED)****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. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**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 can not be classified under the above headings, includes dividends, discounts, rebates etc.

**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, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

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

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**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 includes loss on disposal of long term investments.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

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 State taxes. Donations and subsidies made to community groups.

## FOR THE YEAR ENDED 30TH JUNE 2019

**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.

**Governance**

This schedule details costs and revenues associated with Governance of the City. These include Members of Council and other costs involved in supporting members and governing the City.

**General Purpose Funding**

This schedule records details of rate revenue and general purpose grants allocated by the WA Local Government Grants Commission as well as expenditures associated with this (rates collection, investment of funds).

**Law, Order and Public Safety**

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**

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

**Education and Welfare**

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**

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**

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**

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**

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

**Other Property and Services**

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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in \$	Number Of Properties	Rateable Value \$	2018/19 Draft Budget Rate Revenue \$	2018/19 Draft Budget Interim Rates \$	2018/19 Draft Budget Back Rates \$	2018/19 Draft Budget Total Revenue \$	2017/18 Estimated Revenue \$
<b>Differential general rate or general rate</b>								
GRV - Residential	0.064750	11,250	289,005,644	18,713,135	390,000	0	19,103,135	19,661,178
GRV- Other	0.066190	1,624	128,714,926	8,519,642	50,000	0	8,569,642	8,196,014
GRV- Vacant Commercial	0.126280	39	2,410,700	304,423	10,000	0	314,423	301,024
<b>Sub-Totals</b>		12,913	420,131,270	27,537,200	450,000	0	27,987,200	28,158,216
<b>Minimum</b>								
<b>Minimum payment</b>								
GRV - Residential	1,180	5,663	0	6,682,340	0	0	6,682,340	4,712,400
GRV- Other	1,180	151	0	178,180	0	0	178,180	141,900
GRV- Vacant Commercial	1,494	4	0	5,976	0	0	5,976	5,656
<b>Sub-Totals</b>		5,818	0	6,866,496	0	0	6,866,496	4,859,956
		18,731	420,131,270	34,403,696	450,000	0	34,853,696	33,018,172
Waiver/concessions (Refer note 1(h))							(135,841)	0
<b>Total rates</b>							<b>34,717,855</b>	<b>33,018,172</b>

All land (other than exempt land) in the City of Vincent is rated according to its Gross Rental Value (GRV).

The general rates detailed for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure and the estimated revenue to be received from all sources other than 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.

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2019

1. 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.

Instalment Options	Date Due	Instalment Plan Administration Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rates
		\$	%	%
<b>Option one</b>				
Single Full Payment	31/08/2018	0	0.00%	0.00%
<b>Option two</b>				
First Instalment	31/08/2018	39	5.50%	11.00%
Second Instalment	31/10/2018	0	5.50%	11.00%
Third Instalment	04/01/2019	0	5.50%	11.00%
Fourth Instalment	04/03/2019	0	5.50%	11.00%

	2018/19 Budget Revenue	2017/18 Estimated Actual
	\$	\$
Instalment plan admin charge revenue	252,000	247,475
Instalment plan interest earned	162,000	157,461
Unpaid rates and service charge interest earned	110,000	118,620
	524,000	523,556

(c) Objectives and Reasons for Differential Rating

Given the Gross Rental Value (GRV) of properties is reviewed every three years, different use or zoning categories can be impacted to different degrees by applicable market forces. By rating residential properties at the same rate as commercial and industrial properties, significant variations in valuations can result in substantial shifts in the rate burden.

To avoid this, it is proposed to separate Residential properties from other categories of use such as Commercial and Industrial.

**Residential Category**

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

The object of this differential rate is to ensure that all ratepayers make a reasonable contribution towards the services and facilities provided and maintained by the City. The adopted rate is 6.475 cents in the dollar and a minimum payment of \$1,180.

**Other (Commercial or Industrial) Category**

The Other rate is imposed on non-residential properties that are primarily used for commercial or industrial purposes. Examples of properties that fall within this category are retail shops, warehouses, offices, garages, and properties generally for business purposes.

The object of this differential rate is to manage the impact of significant variations in valuations between the categories, which can result in substantial shifts in the rate burden. This includes the provision and maintenance of infrastructure used by commercial or industrial businesses. The adopted rate in this category is 6.619 cents in the dollar and a minimum rate of \$1,180.

**Vacant Commercial**

The Vacant Commercial rate is imposed on vacant or undeveloped non-residential properties that are zoned either commercial or industrial.

The object of the higher Vacant-Commercial land rate is to encourage the development of vacant land. The main reason for this differential rate is that, vacant land is often unsightly and unkempt and it can be used for the illegal dumping of rubbish and other illegal purposes which can be a burden to the residents in the City. The City considers the development of Vacant Commercial properties to be in the best interests of the community as it will increase the street appeal of suburbs and the vibrancy of town centres. The adopted rate in this category is 12.628 in the dollar and a minimum payment of \$1,494.

(d) Differential Minimum Payment

Rates are calculated by multiplying a property's assessed GRV by the adopted rate-in-the-dollar. However, councils can apply a minimum rate, which recognises that all ratepayers have an equal opportunity to enjoy the facilities and services provided by Council, regardless of the value of their property. It is generally accepted that a property's value bears little relation to the landowner's use of Council facilities and services, therefore the application of a minimum rate is considered to be a fairer outcome.

The balance between the rate in the dollar and level of the Minimum Rate is important in establishing equity and ensuring an optimal level of revenue from a nominated rating level.

(e) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general r	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
GRV - Residential	0.06490	0.06475	To reduce the financial burden on residential owners
GRV- Other	0.06619	0.06619	
GRV- Vacant Commercial	0.12628	0.12628	
Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
GRV - Residential	1,180	1,180	
GRV- Other	1,180	1,180	
GRV- Vacant Commercial	1,494	1,494	

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES (CONTINUED)

(f) Specified Area Rate

The City will not raise any specified area rate for the year ended 30th June 2019.

(g) Service Charges

The City will not raise service charges for the year ended 30th June 2019.

(h) Waivers or concessions

Rate or fee and charge	Waiver or Concession	Disc % or Amount (\$)	2018/19 Draft Budget	2017/18 Estimated Actual	Circumstances in which the waiver or concession granted	Objects and reasons of the waiver or concession
Rates	Waiver	\$	135,841	0	Various community groups	waiver has been provided for not-for-profit organisations that have a community and/or sporting purpose
			135,841	0		

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

## 2. NET CURRENT ASSETS

Note	2018/19 Draft Budget	2017/18 Estimated Actual
	\$	\$
<b>Composition of estimated net current assets</b>		
<b>Current assets</b>		
Cash - unrestricted	3 4,539,651	8,789,360
Cash - restricted reserves	3 10,706,700	11,360,177
Receivables	4,748,953	4,958,950
Inventories	195,152	167,652
	<u>20,190,456</u>	<u>25,276,139</u>
<b>Less: current liabilities</b>		
Trade and other payables	(5,389,099)	(5,448,719)
Short term borrowings	(914,943)	(1,017,422)
Provisions	(3,892,760)	(3,637,760)
	<u>(10,196,802)</u>	<u>(10,103,901)</u>
<b>Unadjusted net current assets</b>	9,993,654	15,172,238
<b>Adjustments</b>		
Less: Cash - restricted	3 (10,706,700)	(11,360,177)
Add: Current portion of borrowings	914,943	1,017,422
<b>Adjusted net current assets - surplus/(deficit)</b>	<u>201,897</u>	<u>4,829,483</u>

### Reason for Adjustments

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

### SIGNIFICANT ACCOUNTING POLICIES

#### CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City of Vincent's operational cycle. In the case of liabilities where the City of Vincent 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the City of Vincent's intentions to release for sale.

#### 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 goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**2. NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**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 of Vincent 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.

**PROVISIONS**

Provisions are recognised when the City of Vincent has a 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.

**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 of Vincent contributes to a number of superannuation funds on behalf of employees.

All funds to which the City of Vincent contributes, with the exception of the City of Perth Superannuation Plan, are accumulated benefit funds. The City of Perth Superannuation Plan is a defined benefit scheme.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

Provision is made for the City of Vincent'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 of Vincent'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 statement of financial position. The City of Vincent's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**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 sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

### 3. 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:

	2018/19 Draft Budget	2017/18 Estimated Actual	2017/18 Adopted Budget
	\$	\$	\$
Cash - Unrestricted	4,539,651	8,789,360	6,229,000
Cash - Restricted	10,706,700	11,360,177	9,416,600
	15,246,351	20,149,537	15,645,600

The following restrictions have been imposed by regulation or other externally imposed requirements:

Administration Centre Reserve	0	325	1,156
Asset Sustainability Reserve	3,350,885	3,896,088	3,339,244
Beatty Park Leisure Centre Reserve	107,270	158,558	82,674
Capital Reserve	0	7,707	8,501
Cash In Lieu Parking Reserve	709,504	775,156	687,881
Electronic Equipment Reserve	0	54,098	54,175
Hyde Park Lake Reserve	155,999	152,430	152,742
Land and Building Acquisition Reserve	291,370	284,705	285,288
Leederville Oval Reserve	137,106	221,911	152,365
Leederville Tennis Reserve	12,632	3,021	3,017
Loftus Community Centre Reserve	31,387	24,562	24,650
Loftus Recreation Centre Reserve	116,965	58,188	58,395
North Perth Tennis Reserve	53,886	47,992	48,037
Office Building Reserve - 246 Vincent Street	397,914	535,380	391,117
Parking Facility Reserve	101,031	98,720	99,001
Plant and Equipment Reserve	14,179	208,302	18,251
State Gymnastics Centre Reserve	87,867	75,314	110,423
Strategic Waste Management Reserve	21,942	21,440	21,483
Tamala Park Land Sales Reserve	4,499,412	3,478,477	3,473,065
Underground Power Reserve	205,742	201,035	201,448
Waste Management Plant and Equipment Reserve	211,609	206,768	203,687
Main Roads WA - signalised pedestrian crossing	200,000	600,000	0
Department of Planning - North Perth Open Space	0	250,000	0
	10,706,700	11,360,177	9,416,600

**Reconciliation of net cash provided by operating activities to net result**

<b>Net result</b>	88,150	373,162	1,007,939
Depreciation	10,289,210	10,264,320	9,663,980
(Profit)/loss on sale of asset	(687,908)	(473,488)	(411,373)
(Increase)/decrease in receivables	(446,003)	853,545	164,398
(Increase)/decrease in inventories	(27,500)	13,592	(1,984)
Increase/(decrease) in payables	(59,620)	346,531	166,437
Increase/(decrease) in employee provisions	261,000	155,351	0
Grants/contributions for the development of assets	(1,829,854)	(1,875,465)	(2,692,344)
<b>Net cash from operating activities</b>	<b>7,587,475</b>	<b>9,657,548</b>	<b>7,897,053</b>

#### SIGNIFICANT ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and 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 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

#### 4. FIXED ASSETS

##### (a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program					2018/19 Draft Budget Total	2017/18 Estimated Actual Total
	Education and Welfare	Community Amenities	Recreation and Culture	Transport	Other Property and Services		
	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>							
Buildings - non-specialised	70,000	0	2,584,200	0	75,000	2,729,200	1,438,913
Furniture and equipment	0	0	1,194,911	0	25,000	1,219,911	762,062
Plant and equipment	0	0	434,401	478,910	2,147,500	3,060,811	931,222
	70,000	0	4,213,512	478,910	2,247,500	7,009,922	3,132,197
<i>Infrastructure</i>							
Infrastructure - Roads	0	0	300,000	5,497,912	0	5,797,912	2,840,982
Infrastructure - Footpaths	0	0	0	162,000	0	162,000	414,857
Infrastructure - Drainage	0	0	0	305,000	0	305,000	328,156
Infrastructure - Park Development	0	0	1,291,000	0	0	1,291,000	830,151
Infrastructure - Other	0	75,000	63,590	85,000	0	223,590	1,379,267
	0	75,000	1,654,590	6,049,912	0	7,779,502	5,793,413
<b>Total acquisitions</b>	<b>70,000</b>	<b>75,000</b>	<b>5,868,102</b>	<b>6,528,822</b>	<b>2,247,500</b>	<b>14,789,424</b>	<b>8,925,610</b>

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	Net book value	Sale proceeds	2018/19 Draft Budget		2017/18 Estimated Actual		2017/18 Adopted Budget	
			Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>								
Governance	33,176	25,001	0	(8,175)	0	0	0	0
Law, order, public safety	5,965	59,000	53,035	0	22,337	(4,540)	16,940	0
Health	5,997	11,002	5,005	0	0	0	0	0
Education and welfare	0	35,000	35,000	0	0	0	0	0
Community amenities	3,888	10,003	6,115	0	17,775	0	12,640	0
Recreation and culture	11,116	32,001	20,885	0	20,827	(1,685)	4,940	0
Other property and services	310,283	886,326	760,023	(183,980)	423,014	(4,240)	376,853	0
	370,425	1,058,333	880,063	(192,155)	483,953	(10,465)	411,373	0
<b>By Class</b>								
<i>Property, Plant and Equipment</i>								
Land and Building	0	583,333	583,333	0	333,333	0	333,333	0
Furniture and equipment	0	0	0	0	15,992	(1,685)	0	0
Plant and equipment	370,425	475,000	296,730	(192,155)	134,628	(8,780)	78,040	0
	370,425	1,058,333	880,063	(192,155)	483,953	(10,465)	411,373	0

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

5. ASSET DEPRECIATION

	2018/19 Draft Budget	2017/18 Estimated Actual	2017/18 Adopted Budget
	\$	\$	\$
<b>By Program</b>			
Law Order and Public Safety	0	0	5,720
Health	53,569	51,611	52,560
Education and Welfare	249,958	249,128	258,550
Community Amenities	156,954	156,948	97,090
Recreation and Culture	5,546,011	5,522,537	5,275,410
Transport	3,274,810	3,276,152	2,910,620
Other Property and Services	1,007,908	1,007,944	1,064,030
	<b>10,289,210</b>	<b>10,264,320</b>	<b>9,663,980</b>
<b>By Class</b>			
Land and Buildings	3,959,391	3,959,391	3,885,780
Furniture and equipment	372,770	372,770	192,630
Plant and equipment	1,263,544	1,238,654	1,181,870
Infrastructure - Roads	4,693,505	4,693,505	4,403,700
	<b>10,289,210</b>	<b>10,264,320</b>	<b>9,663,980</b>

SIGNIFICANT 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 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.

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.

DEPRECIATION (CONTINUED)

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

Buildings	30 to 75 years
Furniture and equipment	3 to 40 years
Plant and equipment	2.5 to 35 years
Sealed Roads and Streets	
Subgrade Structure	1,000 to 10,000 years
Pavement Structure	20 to 120 years
Surface Structure	20 to 120 years
Footpaths	13 to 113 years
Surface Water Channels	50 years
Drainage Systems	120 years
Car Parks Infrastructure	
Car Park Pavement	100 to 999 years
Car Park Seals	30 to 50 years
Car Park Other Infrastructure	20 to 60 years
Parks Infrastructure	
Reticulation	20 years
Parks Other Infrastructure	3 to 80 years

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

## 6. INFORMATION ON BORROWINGS

## (a) Borrowing repayments

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

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Draft Budget	2017/18 Estimated Actual	2018/19 Draft Budget	2017/18 Estimated Actual	2018/19 Draft Budget	2017/18 Estimated Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and culture</b>								
Loan 2 246 Vincent Street DLGSC building	5,576,577	0	232,607	201,534	5,343,970	5,576,577	392,859	401,620
Loan 5 Loftus Centre Redevelopment	1,826,889	0	153,604	144,178	1,673,285	1,826,889	123,871	133,505
Loan 6 Underground Car Park Loftus Rec	1,030,867	0	232,565	223,795	798,302	1,030,867	42,243	51,615
Loan 10 Beatty Park Redevelopment	6,462,251	0	329,452	311,891	6,132,799	6,462,251	389,267	408,890
Solar - Admin, Library, Beatty Park	0	350,500	56,666	0	293,834	0	5,085	0
<b>Other property and services</b>								
Solar - Depot	0	77,500	12,530	0	64,970	0	1,124	0
	14,896,584	428,000	1,017,424	881,398	14,307,160	14,896,584	954,449	995,630

All borrowing repayments will be financed by general purpose revenue with exception of the following loans:

Loan 2 246 Vincent Street - Loan payments funded from rent from Department of Local Government Sport and Cultural Industries  
 Loan 5 Loftus Centre Redevelopment - Loan repayments repaid by Belgravia Leisure as part of their Management agreement.  
 Loan 6 Underground Car Park - Loan refinanced after first five years.

## (b) New borrowings - 2018/19

Particulars/Purpose	Institution	Loan type	Term (years)	2018/19 Draft Budget		Total Interest & Charges	Amount Used	Balance Unspent
				Interest Rate	Amount Borrowed			
				%	\$	\$	\$	\$
Solar installation for four City of Vincent's buildings, namely administration, depot, Beatty Park and Library			3	2.42%	428,000	20,765	428,000	0
					428,000	20,765	428,000	0

## (c) Unspent borrowings

The City had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

## (d) Credit Facilities

Loan facilities	2018/19 Draft Budget	2017/18 Estimated Actual	2017/18 Adopted Budget
	\$	\$	\$
Loan facilities in use at balance date	14,307,160	14,896,584	14,896,584

## SIGNIFICANT ACCOUNTING POLICIES

## BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19	2018/19	2018/19	2018/19	2018/19	2017/18	2017/18	2017/18	2017/18	2017/18	2017/18	2017/18	2017/18
	Draft Budget	Draft Budget	Draft Budget	Draft Budget	2018/19 Draft Budget Closing Balance	Actual Opening Balance	Estimated Actual Transfer to	Estimated Actual Transfer from	Estimated Actual Closing Balance	2017/18 Adopted Budget Opening Balance	2017/18 Adopted Budget Transfer to	2017/18 Adopted Budget Transfer from	2017/18 Adopted Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration Centre Reserve	325	0	8	(333)	0	10,587	178	(10,440)	325	11,418	178	(10,440)	1,156
Asset Sustainability Reserve	3,896,088	63,585	91,212	(700,000)	3,350,885	3,251,804	644,284	0	3,896,088	3,246,209	93,035	0	3,339,244
Beatty Park Leisure Centre Reserve	158,558	0	3,712	(55,000)	107,270	253,819	4,739	(100,000)	158,558	252,933	4,741	(175,000)	82,674
Capital Reserve	7,707	0	180	(7,887)	0	7,470	237	0	7,707	8,264	237	0	8,501
Cash in Lieu Parking Reserve	775,156	0	18,148	(83,800)	709,504	781,449	80,756	(87,049)	775,156	782,114	80,767	(175,000)	687,881
Electronic Equipment Reserve	54,098	0	1,267	(55,365)	0	52,589	1,509	0	54,098	52,666	1,509	0	54,175
Hyde Park Lake Reserve	152,430	0	3,569	0	155,999	148,177	4,253	0	152,430	148,486	4,256	0	152,742
Land and Building Acquisition Reserve	284,705	0	6,665	0	291,370	276,761	7,944	0	284,705	277,340	7,948	0	285,288
Leederville Oval Reserve	221,911	0	5,195	(90,000)	137,106	216,694	5,217	0	221,911	217,145	5,220	(70,000)	152,365
Leederville Tennis Reserve	3,021	14,345	71	(4,805)	12,632	1,981	1,040	0	3,021	1,976	1,041	0	3,017
Loftus Community Centre Reserve	24,562	6,250	575	0	31,387	17,811	6,751	0	24,562	17,899	6,751	0	24,650
Loftus Recreation Centre Reserve	58,188	57,415	1,362	0	116,965	39,123	58,440	(39,375)	58,188	39,329	58,441	(39,375)	58,395
North Perth Tennis Reserve	47,992	4,770	1,124	0	53,886	42,049	5,943	0	47,992	42,094	5,943	0	48,037
Office Building Reserve - 246 Vincent Street	535,380	0	12,534	(150,000)	397,914	527,031	12,979	(4,630)	535,380	528,131	12,986	(150,000)	391,117
Parking Facility Reserve	98,720	0	2,311	0	101,031	98,182	2,788	(2,250)	98,720	98,461	2,790	(2,250)	99,001
Percentage For Public Art Reserve	0	200,000	0	(200,000)	0	0	0	0	0	0	0	0	0
Plant and Equipment Reserve	208,302	0	4,877	(199,000)	14,179	300,763	4,539	(97,000)	208,302	303,210	4,541	(289,500)	18,251
State Gymnastics Centre Reserve	75,314	10,790	1,763	0	87,867	96,639	13,675	(35,000)	75,314	96,746	13,677	0	110,423
Strategic Waste Management Reserve	21,440	0	502	0	21,942	20,842	598	0	21,440	20,884	599	0	21,483
Tamala Park Land Sales Reserve	3,478,477	939,498	81,437	0	4,499,412	2,022,698	1,489,812	(34,033)	3,478,477	1,991,393	1,529,712	(48,040)	3,473,065
Underground Power Reserve	201,035	0	4,707	0	205,742	195,426	5,609	0	201,035	195,835	5,613	0	201,448
Waste Management Plant and Equipment Reserve	206,768	0	4,841	0	211,609	546,224	10,544	(350,000)	206,768	543,138	10,549	(350,000)	203,687
	10,510,177	1,296,653	246,060	(1,546,190)	10,506,700	8,908,119	2,361,835	(759,777)	10,510,177	8,875,671	1,850,534	(1,309,605)	9,416,600

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

**7. CASH BACKED RESERVES (CONTINUED)**

**(b) Cash Backed Reserves - Purposes**

On restructuring of the City of Perth, the City of Vincent was provided with several specific cash reserves which were transferred to the City by Order of the Governor under Section 13 of the Local Government Act 1960. The City has also established other specific reserves to provide for future capital works. The specific reserves have been established for the following purposes:

- (i) **Administration Centre Reserve**  
For providing for major renovation, maintenance, repairs and replacement of the fixtures and fittings associated with the City's Administration and Civic Centre.
- (ii) **Asset Sustainability Reserve**  
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.
- (iii) **Beatty Park Leisure Centre Reserve**  
For the major upgrade and redevelopment of the Beatty Park Leisure Centre including the replacement or purchase of major plant, equipment, fixtures and fittings.
- (iv) **Capital Reserve**  
For future major capital works and projects.
- (v) **Cash in Lieu Parking Reserve**  
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.
- (vi) **Electronic Equipment Reserve**  
For the replacement and major upgrade of electronic equipment including, but not limited to computer hardware and software, information technology and communication equipment.
- (vii) **Hyde Park Lake Reserve**  
For works associated with the investigation, maintenance, remedial works and the rehabilitation of the Hyde Park Lakes and surrounds.
- (viii) **Land and Building Acquisition Reserve**  
To ensure that proceeds of real assets disposed of are restricted to purchase other land and buildings for civic purposes.
- (ix) **Leederville Oval Reserve**  
For the works associated with the maintenance, repairs, upgrade and replacement of Leederville Oval buildings, fixtures, fittings and associated land.
- (x) **Leederville Tennis Reserve**  
For the upgrade, renewal and replacement of the water bore and/or pump at the Leederville tennis courts, with funds contributed by the Lessee in accordance with the Special Condition - Sinking Fund provision of the Lease.
- (xi) **Loftus Community Centre Reserve**  
This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment or renewal and modifications to the Centre.
- (xii) **Loftus Recreation Centre Reserve**  
This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment or renewal and modifications to the Centre.
- (xiii) **North Perth Tennis Reserve**  
For the upgrade, renewal and replacement of the North Perth tennis courts, with funds contributed by the Lessee in accordance with the Special Condition - Sinking Fund provision of the Lease.
- (xiv) **Office Building Reserve - 246 Vincent Street**  
For major building upgrade, maintenance, repairs, renovation and replacement of floorcovering, fixtures and fittings associated with the new Office Building and Land.
- (xv) **Parking Facility Reserve**  
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.
- (xvi) **Percentage For Public Art Reserve**  
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.
- (xvii) **Plant and Equipment Reserve**  
For the purchase of replacement plant and equipment associated with City's works.
- (xviii) **State Gymnastics Centre Reserve**  
This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment or renewal and modifications to the Centre.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

**7. CASH BACKED RESERVES (CONTINUED)**

- (xix) **Strategic Waste Management Reserve**  
Investigation and implementation of integrated waste management strategies/programmes and initiatives, (including secondary waste treatment and costs associated with the redevelopment of Lot 118 Tamala Park).
- (xx) **Tamala Park Land Sales Reserve**  
For future significant/major capital works, infrastructure, project or debt reduction programme for the benefit of the City.
- (xxi) **Underground Power Reserve**  
For the purpose of funding the City's contribution to approved underground power projects.
- (xxii) **Waste Management Plant and Equipment Reserve**  
For the purpose of replacing plant and equipment associated with the City's waste management, minimisation and recycling operations.



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

### 8. FEES & CHARGES REVENUE

	2018/19 Draft Budget	2017/18 Estimated Actual
	\$	\$
Governance	1,200	1,228
General purpose funding	380,000	384,999
Law, order, public safety	159,550	140,425
Health	336,055	375,788
Education and welfare	123,922	101,607
Community amenities	783,639	859,486
Recreation and culture	9,042,820	8,595,208
Transport	8,099,180	7,772,559
Economic services	234,500	231,583
Other property and services	90,500	99,660
	19,251,366	18,562,543

### 9. GRANT REVENUE

	2018/19 Draft Budget	2017/18 Estimated Actual
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
<b>By Program:</b>		
<b>Operating grants, subsidies and contributions</b>		
General purpose funding	547,248	1,058,734
Law, order, public safety	2,800	2,736
Health	1,500	1,631
Community amenities	45,350	33,119
Recreation and culture	134,355	96,748
Transport	23,000	24,607
Economic services	250	542
Other property and services	24,950	20,828
	779,453	1,238,945
<b>Non-operating grants, subsidies and contributions</b>		
Law, order, public safety	275,304	0
Education and welfare	0	15,000
Recreation and culture	15,000	25,000
Transport	1,539,550	1,835,465
	1,829,854	1,875,465

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

10. OTHER INFORMATION

	2018/19 Draft Budget	2017/18 Estimated Actual	2017/18 Adopted Budget
<b>The net result includes as revenues</b>	\$	\$	\$
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	246,060	258,420	258,420
- Other funds	423,200	472,736	414,960
Other interest revenue (refer note 1b)	272,000	276,081	284,700
	941,260	1,007,237	958,080
<b>(b) Other revenue</b>			
Reimbursements and recoveries	1,113,590	811,874	887,505
Other	433,040	511,828	435,650
	1,546,630	1,323,702	1,323,155
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	35,000	23,850	30,000
Other services	23,100	15,351	23,100
	58,100	39,201	53,100
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer note 6(a))	954,449	995,630	995,630
	954,449	995,630	995,630
<b>(e) Elected members remuneration</b>			
Meeting fees	208,130	208,130	208,130
Mayor/President's allowance	62,730	62,727	62,730
Deputy Mayor/President's allowance	15,680	15,680	15,680
Travelling expenses	1,500	39	1,500
Telecommunications allowance	22,500	22,500	22,500
Childcare	3,000	3,514	3,000
Stationery and Office Consumables	3,150	2,016	3,000
Printing and Photocopying	500	0	500
Parking	300	154	300
Miscellaneous Expenses	500	136	850
	317,990	314,896	318,190
<b>(f) Write offs</b>			
General rate	5,000	27,838	100
Fees and charges	1,000	0	200
	6,000	27,838	300
<b>(g) Operating lease expenses</b>			
Office equipment	143,309	233,220	188,720
Plant and equipment	233,345	272,648	231,980
	376,654	505,868	420,700

**SIGNIFICANT ACCOUNTING POLICIES**  
**LEASES**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the City of Vincent are classified as finance leases.

Finance leases are capitalised, recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

### 11. MAJOR LAND TRANSACTIONS

A major land transaction is one which exceeds the threshold of \$10,000,000, as specified in Section 3.59 of the Local Government Act 1995 and Regulations of the Functions and General Regulations.

The Local Government Financial Management Regulations 27 require the disclosure of trading undertakings and major land transactions in which Council is involved.

#### (a) Details

The City is a participant (along with the Cities of Joondalup, Perth, Stirling, Wanneroo and the Towns of Cambridge and Victoria Park) in the operations of the Tamala Park Regional Council (TPRC). The TPRC was created in 2006 to develop the Catalina Estate - 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 and the net proceeds of the land development; as well as a one twelfth (1/12) share in the asset of the lands held for development.

The proceeds from the land sales of Tamala Park are transferred to the Tamala Park Land Sales Reserve. This represents the City of Vincent's interest in the activities of the joint venture of Tamala Park Regional Council.

	2018/19 Draft Budget	2017/18 Estimated Actual
	\$	\$
<b>Capital revenue</b>		
Tamala Park Regional Council Land Sales	583,333	333,333

#### (c) Expected future cash flows

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$	\$	\$	\$	\$	\$
<b>Cash Inflows</b>						
	583,333	1,500,000	2,750,000	2,833,000	2,167,000	1,917,000
	583,333	1,500,000	2,750,000	2,833,000	2,167,000	1,917,000
<b>Net cash flows</b>						
	583,333	1,500,000	2,750,000	2,833,000	2,167,000	1,917,000

### 12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

### 13. INTERESTS IN JOINT ARRANGEMENTS

#### 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. 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 is a participant (along with the Cities of Joondalup, Perth, Stirling, Wanneroo and the Towns of Cambridge and Victoria Park) 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.

#### SIGNIFICANT ACCOUNTING POLICIES

##### INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The City of Vincent's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

### 14. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Key Deposits	16,140	1,150	(2,350)	14,940
Cash In Lieu Car Parking Contributions	1,243,997	0	0	1,243,997
Hall Deposits	61,076	92,411	(100,741)	52,746
City of Perth Work Bonds	0	1,000	(1,000)	0
City of Vincent Work Bonds	1,715,507	533,475	(563,608)	1,685,374
Unclaimed Monies	177,706	0	0	177,706
City of Vincent Planning bonds	37,200	520	(2,520)	35,200
City of Vincent Beatty Park Bond	250	0	0	250
Percent for Art Collection	498,790	25,500	0	524,290
Ground Bonds	19,580	31,260	(27,910)	22,930
	3,770,246	685,316	(698,129)	3,757,433

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**15. SIGNIFICANT ACCOUNTING POLICIES - OTHER  
INFORMATION**

**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.

**CRITICAL ACCOUNTING ESTIMATES**

The preparation of a 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.

**ROUNDING OFF FIGURES**

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

**COMPARATIVE FIGURES**

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

**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.

**REVENUE RECOGNITION**

Rates, grants, donations and other contributions are recognised as revenues when the City of Vincent obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**CITY OF VINCENT  
DRAFT CAPITAL BUDGET**


	Carry Forward	New Capital	Total Budget
	2017/18	2018/19	2018/19
	\$	\$	\$
<b><u>LAND &amp; BUILDING ASSETS</u></b>			
<b>ADMINISTRATION &amp; CIVIC CENTRE</b>			
Administration and Civic Centre - Workforce Accommodation Upgrade/Renewal	20,000	100,000	120,000
<b>BEATTY PARK LEISURE CENTRE</b>			
Beatty Park Leisure Centre - Risk Renewals		700,000	700,000
Beatty Park Leisure Centre - Plumbing Compliance		60,000	60,000
Beatty Park Leisure Centre - Remedial Works	70,000		70,000
<b>DEPARTMENT OF SPORTS AND RECREATION</b>			
Carpet Replacement - DSR		150,000	150,000
<b>LOFTUS RECREATION CENTRE</b>			
Loftus Centre Stormwater Infrastructure Renewal		10,000	10,000
Renewal of ceiling fabric and upgrade of lights throughout centre	115,000		115,000
<b>LEEDERVILLE OVAL</b>			
Leederville Oval - Miscellaneous Structural Renewal		60,000	60,000
Carpet Replacement - Leederville Oval Buildings (East Perth Football Club)		30,000	30,000
<b>WORKS DEPOT</b>			
Depot - Resurfacing and Reconstruction of Front Bin Bays		75,000	75,000

**CITY OF VINCENT  
DRAFT CAPITAL BUDGET**



	Carry Forward	New Capital	Total Budget
	2017/18	2018/19	2018/19
	\$	\$	\$
<b>MISCELLANEOUS</b>			
Braithwaite Park public toilet block upgrade and refurbishment	120,000		120,000
Mens Shed - Macerator Sewer Upgrade	46,200		46,200
Child Health Centres - Yield Up to Lease Renewal. Leederville Child Health Clinic		70,000	70,000
North Perth Main Hall - A/C New		100,000	100,000
North Perth Bowling Club - Timber Floor Renewal		15,000	15,000
Miscellaneous Building Renewal		50,000	50,000
Mt Hawthorn Community Centre - Hub Upgrade		350,000	350,000
Loton Park Tennis Club - Compliance and Structure Renewal		20,000	20,000
Sports Club - Forrest Park Croquet Ceiling and Lighting Renewal		80,000	80,000
Solar Photovoltaic Panel System Installation - Library		428,000	428,000
Solar Photovoltaic Panel System Installation - Beatty Park			
Solar Photovoltaic Panel System Installation - Administration and Civic Centre			
Solar Photovoltaic Panel System Installation - Depot			
Library - Reception Desk Fit-Out Renewal		35,000	35,000
Airconditioner Renewal Program		25,000	25,000
<b>FOR LAND &amp; BUILDING ASSETS</b>	<b>371,200</b>	<b>2,358,000</b>	<b>2,729,200</b>

**CITY OF VINCENT  
DRAFT CAPITAL BUDGET**


	Carry Forward	New Capital	Total Budget
	2017/18	2018/19	2018/19
	\$	\$	\$
<b><u>INFRASTRUCTURE ASSETS</u></b>			
<b>TRAFFIC MANAGEMENT</b>			
Improvements at Vincent/Oxford Streets	5,500		5,500
Intersections at Bourke and Loftus Streets	30,000		30,000
Improved pedestrian crossings at signalised intersections	230,000		230,000
40kph area wide speed zone trial		150,000	150,000
Intersection Modifications Scarborough Beach Road, Green, Main and Brady Streets		30,000	30,000
Retractable Bollards Leederville Town Centre		60,000	60,000
Miscellaneous Traffic Management Requests		80,000	80,000
Safety Balustrade Beaufort Street, Highgate		15,000	15,000
Signalised Pedestrian Crossings Program		250,000	250,000
<b>BLACK SPOT PROGRAM</b>			
Newcastle and Palmerston Streets	40,000		40,000
Ruby and Fitzgerald Streets	10,000		10,000
Intersection Lincoln and Wright Streets Roundabout		150,000	150,000
<b>STREETSCAPE IMPROVEMENTS</b>			
Greening (Streetscapes)	80,000	300,000	380,000
North Perth Public Open Space	92,514	627,000	719,514
Oxford street/Newcastle street shared space		150,000	150,000
Planned Fitzgerald Street Upgrades		15,000	15,000
Streetscape Improvements/Place Making - Miscellaneous Renewals		30,000	30,000



**CITY OF VINCENT  
DRAFT CAPITAL BUDGET**


	Carry Forward	New Capital	Total Budget
	2017/18	2018/19	2018/19
	\$	\$	\$
<b>ROADWORKS - LOCAL ROADS PROGRAM</b>			
Cleaver St - Carr St - Roundabout	50,000		50,000
2018/19 Local Roads Program		580,000	580,000
<b>ROADWORKS - REHABILITATION (MRRG PROGRAM)</b>			
Beaufort/Brisbane Street Intersection Improvements	137,779		137,779
Brisbane Street - Beaufort to William Street	134,214		134,214
Beaufort Street - Brisbane to Parry Street	51,043		51,043
Bulwer Street, Lord Street to Brisbane Street		156,600	156,600
Newcastle Street, Loftus Street to Charles Street		226,600	226,600
Lincoln Street to Harold Street		224,200	224,200
<b>ROADWORKS - ROADS TO RECOVERY PROGRAM</b>			
2018/19 Roads to Recovery Program - Year 5 of a 5 Year Program		159,662	159,662
<b>RIGHTS OF WAY</b>			
Rights of Way Renewal Program		75,000	75,000
<b>SLAB FOOTPATH PROGRAMME</b>			
2018/19 Footpath Renewal Program		100,000	100,000
Tactile Paving Town Centres		10,000	10,000
Ellesmere Street path extension - Stage 3		52,000	52,000
<b>BICYCLE NETWORK</b>			
Bicycle Network Oxford - Anzac to Scarb Bch Rd	190,000		190,000
Bike Boulevard Stage 2	500,000		500,000
Bike Network Plan 2015-16 Implementation (Loftus Street - Vincent to Richmond St)		420,000	420,000
Swan River PSP Upgrade - Summers St to Windan Bridge Link		135,000	135,000
Bike Parking		20,000	20,000

**CITY OF VINCENT  
DRAFT CAPITAL BUDGET**


	Carry Forward	New Capital	Total Budget
	2017/18	2018/19	2018/19
	\$	\$	\$
<b>CAR PARK DEVELOPMENT</b>			
North Perth Parking	83,800	15,000	98,800
Parking Restriction Implementation	75,000		75,000
Chelmsford Road Car Park Rehabilitation Works Stage 2		45,000	45,000
Dunedin Street Car Park Rehabilitation Works		46,000	46,000
Frame Court Car Park Rehabilitation Works - Stage 1		40,000	40,000
Raglan Road Car Park Rehabilitation Works Stage 2		48,000	48,000
The Avenue Car Park Rehabilitation Works - Stage 1		40,000	40,000
<b>DRAINAGE</b>			
Beatty Park Reserve - Drainage Improvements	150,000		150,000
Gully Soakwell Program		80,000	80,000
Drainage - Miscellaneous Improvements		50,000	50,000
Drainage - Britannia Road Drain Inspection		25,000	25,000
<b>PARKS AND RESERVES</b>			
Axford Park - Redevelopment	165,000		165,000
Playgrounds for under 4yo		40,000	40,000
Hyde Park Lighting Improvement		20,000	20,000
Central Control Irrigation System		60,000	60,000
Stuart Street Reserve - Replace Groundwater Bore		45,000	45,000
Public Open Space Strategy Implementation		250,000	250,000
Banks Reserve Master Plan Implementation - Stage 1		450,000	450,000
Les Lilleyman Reserve - Installation of perimeter path (Stage 2)		100,000	100,000
Forrest Park - Replacement Playground Shade Sails		12,000	12,000
Les Lilleyman Reserve - Replace Playground Softfall		42,000	42,000
Parks Furniture - Replacement		20,000	20,000
Woodville Reserve - Extension to Perimeter Fencing		35,000	35,000
Jack Marks Reserve - Installation of additional paving		15,000	15,000
Jack Marks Reserve - Installation of Seating (Dog Park)		25,000	25,000
Netball Installation Public Open Space		12,000	12,000

**CITY OF VINCENT  
DRAFT CAPITAL BUDGET**



	Carry Forward	New Capital	Total Budget
	2017/18	2018/19	2018/19
	\$	\$	\$
<b>MISCELLANEOUS</b>			
Leederville Tennis Club - Bore Motor Replacement		3,590	3,590
North Perth Community Garden (NPCG)		10,000	10,000
Oxford Skate Park - Metal Halfpipe Renewal		50,000	50,000
Install Recycling Bins in Public Areas		35,000	35,000
Upgrade and Install New Street Lighting		15,000	15,000
Bus Shelters- Replace and Upgrade		40,000	40,000
Regrade and Resurface Verge Parking for Church Adjacent 49 Jugan Street, Mt Hawthorn		70,000	70,000
<b>TOTAL EXPENDITURE FOR INFRASTRUCTURE ASSETS</b>	<b>2,024,850</b>	<b>5,754,652</b>	<b>7,779,502</b>

**CITY OF VINCENT  
DRAFT CAPITAL BUDGET**


	Carry Forward	New Capital	Total Budget
	2017/18	2018/19	2018/19
	\$	\$	\$
<b><u>PLANT &amp; EQUIPMENT ASSETS</u></b>			
<b>LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME</b>			
Light Fleet - Annual Changeovers		542,500	542,500
<b>MAJOR PLANT REPLACEMENT PROGRAMME</b>			
Single Axle Truck (Flocon)	230,000		230,000
All Terrain Vehicle (ATV) - Parks		30,000	30,000
Single Axle Truck (Parks Mowing Operations)		170,000	170,000
Replace Existing Rear Loader (Rubbish Truck)		430,000	430,000
Replace Existing Hydraulic Breaker		30,000	30,000
Renew Existing Plant: Depot Forklift		40,000	40,000
Replace Existing Skid Steer Loader		130,000	130,000
Replace Existing Side Loader (Rubbish Truck)		430,000	430,000
Tractor/Front End Loader (FEL) - Hyde Park		70,000	70,000
Miscellaneous Minor Plant & Equipment - Works & Operations Services		30,000	30,000
<b>ADMINISTRATION &amp; CIVIC CENTRE</b>			
Multiple Sites - CCTV Upgrade/New		80,000	80,000
<b>BEATTY PARK LEISURE CENTRE</b>			
Boiler Replacement	182,401		182,401
Beatty Park Leisure Centre - Safety Fence - New		25,000	25,000
<b>COMMUNITY SERVICES</b>			
Parking Machines Asset Replacement Program		40,000	40,000
Rosemount Hotel Car Park - ticket parking machines		20,000	20,000

**CITY OF VINCENT  
DRAFT CAPITAL BUDGET**



	Carry Forward	New Capital	Total Budget
	2017/18	2018/19	2018/19
	\$	\$	\$
<b>WORKS DEPOT</b>			
Works Depot - APAC HVAC Renewal		25,000	25,000
High Pressure Cleaner for Depot		15,000	15,000
<b>MISCELLANEOUS</b>			
Water and Energy Efficiency Initiatives		50,000	50,000
Loftus Recreation Centre - Asset Renewal Program (Lease) Belgravia Leisure		50,000	50,000
Laneway Lighting Program (Right of Way)		84,990	84,990
Relocate UMS supply for the CCTV Camera in Oxford street		20,000	20,000
Beaufort Street CCTV Network Upgrade		305,510	305,510
<b>COMMUNITY SERVICES</b>			
Parking Sensors Pilot Project	51,410		51,410
<b>LIBRARY</b>			
Library - Split System Renewal		4,000	4,000
<b>TOTAL EXPENDITURE</b>			
<b>FOR PLANT &amp; EQUIPMENT ASSETS</b>	<b>463,811</b>	<b>2,622,000</b>	<b>3,085,811</b>

**CITY OF VINCENT  
DRAFT CAPITAL BUDGET**


	Carry Forward	New Capital	Total Budget
	2017/18	2018/19	2018/19
	\$	\$	\$
<b><u>FURNITURE &amp; EQUIPMENT ASSETS</u></b>			
<b>ADMINISTRATION &amp; CIVIC CENTRE</b>			
<b>INFORMATION TECHNOLOGY</b>			
Upgrade of IT Firewall	80,000		80,000
Upgrade IT Network Remote Access Facility	30,000		30,000
Online Lodgement of Applications	70,000		70,000
Upgrade Two Way Radio Fleet	100,000		100,000
Backup Server		40,000	40,000
Business System Implementation Project		300,000	300,000
Disc for Storage System		10,000	10,000
Replacement of the old printers		20,000	20,000
Renew Switches		35,000	35,000
Wi-Fi Installation		60,000	60,000
Computers - Additional to Fleet PC's		10,000	10,000
<b>BEATTY PARK LEISURE CENTRE</b>			
Beatty Park Leisure Centre - Strength Equipment		102,000	102,000
Beatty Park Leisure Centre - NFA Renewals		20,000	20,000
<b>MARKETING &amp; COMMUNICATIONS</b>			
Mount Lawley/ Highgate Town Centre Streetscape Upgrades		75,000	75,000
Public Art Project		200,000	200,000
<b>PUBLIC HALLS</b>			
Halls, Pavilions and Operational Buildings - Non Fixed Assets - Renewal	29,911		29,911
<b>HEALTH SERVICES</b>			
Replacement and upgrade of Sound Level Meters		13,000	13,000
<b>TOTAL EXPENDITURE</b>			
<b>FOR FURNITURE &amp; EQUIPMENT ASSETS</b>	<b>309,911</b>	<b>885,000</b>	<b>1,194,911</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>3,169,772</b>	<b>11,619,652</b>	<b>14,789,424</b>

**CITY OF VINCENT  
DRAFT CAPITAL BUDGET**



	Carry Forward	New Capital	Total Budget
	2017/18	2018/19	2018/19
	\$	\$	\$
<b>Summary by Asset Class</b>	<b>2017/18</b>	<b>2018/19</b>	<b>Total Budget</b>
	<b>C/F Capital</b>	<b>New Capital</b>	
Land and Building Assets	371,200	2,358,000	2,729,200
Infrastructure Assets	2,024,850	5,754,652	7,779,502
Plant and Equipment Assets	463,811	2,622,000	3,085,811
Furniture and Equipment Assets	309,911	885,000	1,194,911
<b>Total</b>	<b>3,169,772</b>	<b>11,619,652</b>	<b>14,789,424</b>

FUNDING SOURCE	2017/18	2018/19	Total Budget
	C/F Capital	New Capital	
Grant	517,334	1,232,520	1,749,854
Restricted Grant	292,514	336,000	628,514
Contribution	15,000	495,000	510,000
Reserve	261,300	1,172,590	1,433,890
Municipal	2,083,624	7,955,543	10,039,167
Borrowing	0	428,000	428,000
<b>Total</b>	<b>3,169,772</b>	<b>11,619,653</b>	<b>14,789,425</b>

EXPENDITURE TYPE	2017/18	2018/19	Total Budget
Upgrade	1,824,736	2,234,100	4,058,836
Renewal	877,312	6,041,562	6,918,874
New	467,724	3,343,990	3,811,714
<b>Total</b>	<b>3,169,772</b>	<b>11,619,652</b>	<b>14,789,424</b>

## Summary of Income and Expenditure by Directorate

Attachment 4

Directorate		Chief Executive Office				
Department	Draft Budget 2018/2019	Estimated Actuals 2017/2018	Revised Budget 2017/2018	Adopted Budget 2017/2018	Actuals 2016/2017	
<b>CEO Section</b>	<b>543,968</b>	<b>2,148,132</b>	<b>2,255,204</b>	<b>2,083,370</b>	<b>2,244,316</b>	
<b>Chief Executive Officer</b>	<b>18,547</b>	<b>69,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Chief Executive Officer Revenue	0	0	0	0	0	
Chief Executive Officer Expenditure	835,971	651,966	728,230	665,230	1,012,100	
Chief Executive Officer Indirect Costs	(817,424)	(582,691)	(728,230)	(665,230)	(1,012,100)	
<b>Members Of Council</b>	<b>525,421</b>	<b>2,078,857</b>	<b>2,255,204</b>	<b>2,083,370</b>	<b>2,244,316</b>	
Members Of Council Revenue	(200)	0	(200)	(200)	(73)	
Members Of Council Expenditure	468,274	564,585	560,053	563,780	480,120	
Members Of Council Indirect Costs	57,347	1,514,272	1,695,351	1,519,790	1,764,269	
<b>Human Resources</b>	<b>53,854</b>	<b>147,334</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Human Resources</b>	<b>53,854</b>	<b>147,334</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Human Resources Revenue	(50,040)	(50,040)	(36,320)	(36,320)	(52,463)	
Human Resources Expenditure	897,802	968,250	999,913	993,070	922,267	
Human Resources Indirect Costs	(793,908)	(770,876)	(963,593)	(956,750)	(869,804)	
<b>Grand Total</b>	<b>597,822</b>	<b>2,295,466</b>	<b>2,255,204</b>	<b>2,083,370</b>	<b>2,244,316</b>	



## Summary of Income and Expenditure by Directorate

## Attachment 4

Directorate	Corporate Services				
Directorate	Draft Budget 2018/2019	Estimated Actuals 2017/2018	Revised Budget 2017/2018	Adopted Budget 2017/2018	Actuals 2016/2017
<b>Director Corporate Services</b>	<b>(1,256,818)</b>	<b>(1,616,179)</b>	<b>(1,153,196)</b>	<b>(1,298,495)</b>	<b>(2,579,603)</b>
<b>Director Corporate Services</b>	<b>57,490</b>	<b>108,493</b>	<b>0</b>	<b>0</b>	<b>0</b>
Director Corporate Services Expenditure	576,446	495,390	455,190	452,990	438,058
Director Corporate Services Indirect Costs	(518,956)	(386,897)	(455,190)	(452,990)	(438,058)
Director Corporate Services Revenue	0	0	0	0	0
<b>General Purpose</b>	<b>(1,251,308)</b>	<b>(1,824,176)</b>	<b>(1,192,076)</b>	<b>(1,238,875)</b>	<b>(2,406,755)</b>
General Purpose Revenue	(1,251,308)	(1,824,176)	(1,192,076)	(1,238,875)	(2,406,755)
<b>Insurance Claim</b>	<b>25,000</b>	<b>6,385</b>	<b>30,000</b>	<b>30,000</b>	<b>15,562</b>
Insurance Claim Expenditure	25,000	6,385	30,000	30,000	15,562
<b>Insurance Claim Recoup</b>	<b>(45,000)</b>	<b>(42,714)</b>	<b>(46,500)</b>	<b>(45,000)</b>	<b>(120,327)</b>
Insurance Claim Recoup	(45,000)	(42,714)	(46,500)	(45,000)	(120,327)
<b>Insurance Premium</b>	<b>675,216</b>	<b>796,314</b>	<b>989,760</b>	<b>889,760</b>	<b>874,147</b>
Insurance Premium Expenditure	675,216	796,314	989,760	889,760	874,147
<b>Insurance Premium Recovery</b>	<b>(675,216)</b>	<b>(651,852)</b>	<b>(889,760)</b>	<b>(889,760)</b>	<b>(874,147)</b>
Insurance Premium Recovery	(675,216)	(651,852)	(889,760)	(889,760)	(874,147)
<b>Mindarie Regional Council</b>	<b>(43,000)</b>	<b>(8,629)</b>	<b>(44,620)</b>	<b>(44,620)</b>	<b>(68,083)</b>
Mindarie Regional Council Expenditure	49,000	56,301	48,200	48,200	46,956
Mindarie Regional Council Revenue	(92,000)	(64,930)	(92,820)	(92,820)	(115,039)
<b>Finance Services</b>	<b>64,906</b>	<b>69,652</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Finance Services</b>	<b>64,906</b>	<b>69,652</b>	<b>0</b>	<b>0</b>	<b>0</b>
Finance Services Expenditure	911,304	844,993	836,040	812,840	793,859
Finance Services Indirect Costs	(845,698)	(744,254)	(835,677)	(811,790)	(793,059)
Finance Services Revenue	(700)	(31,087)	(363)	(1,050)	(800)
<b>Information System</b>	<b>50,998</b>	<b>119,454</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Information Technology</b>	<b>50,998</b>	<b>119,454</b>	<b>0</b>	<b>0</b>	<b>0</b>
Information Technology Expenditure	1,470,788	1,354,742	1,430,513	1,375,300	1,086,091
Information Technology Indirect Costs	(1,419,790)	(1,235,288)	(1,430,513)	(1,375,300)	(1,085,819)
Information Technology Revenue	0	0	0	0	(272)
<b>Other Governance</b>	<b>592,002</b>	<b>491,936</b>	<b>494,615</b>	<b>563,620</b>	<b>555,638</b>
<b>Other Governance</b>	<b>592,002</b>	<b>491,936</b>	<b>494,615</b>	<b>563,620</b>	<b>555,638</b>
Other Governance Expenditure	469,317	363,684	366,060	366,060	344,553
Other Governance Indirect Costs	157,685	227,202	232,375	224,180	239,979
Other Governance Revenue	(35,000)	(98,950)	(103,820)	(26,620)	(28,894)
<b>Rates Services</b>	<b>(34,794,984)</b>	<b>(32,865,093)</b>	<b>(32,793,801)</b>	<b>(32,813,477)</b>	<b>(31,257,595)</b>
<b>Rates Services</b>	<b>(34,794,984)</b>	<b>(32,865,093)</b>	<b>(32,793,801)</b>	<b>(32,813,477)</b>	<b>(31,257,595)</b>
Rates Services Expenditure	586,836	677,352	660,350	606,950	462,275
Rates Services Indirect Costs	171,729	193,372	204,932	196,205	194,459
Rates Services Revenue	(35,553,549)	(33,735,817)	(33,659,083)	(33,616,632)	(31,914,329)
<b>Record Management</b>	<b>33,336</b>	<b>69,017</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Records Management</b>	<b>33,336</b>	<b>69,017</b>	<b>0</b>	<b>0</b>	<b>0</b>
Records Management Expenditure	373,657	369,198	411,470	413,470	287,496
Records Management Indirect Costs	(339,321)	(299,493)	(409,470)	(411,470)	(285,375)
Records Management Revenue	(1,000)	(688)	(2,000)	(2,000)	(2,121)
<b>Grand Total</b>	<b>(35,310,560)</b>	<b>(33,731,213)</b>	<b>(33,452,382)</b>	<b>(33,548,352)</b>	<b>(33,281,560)</b>

## Summary of Income and Expenditure by Directorate

## Attachment 4

Directorate	Community Services				
Department	Draft Budget 2018/2019	Estimated Actuals 2017/2018	Revised Budget 2017/2018	Adopted Budget 2017/2018	Actuals 2016/2017
<b>Director Community Engagement</b>	<b>18,544</b>	<b>56,641</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Director Community Engagement</b>	<b>18,544</b>	<b>56,641</b>	<b>0</b>	<b>0</b>	<b>0</b>
Director Community Engagement Expenditure	294,994	323,886	295,850	295,850	371,628
Director Community Engagement Indirect Costs	(276,450)	(267,245)	(295,850)	(295,850)	(371,628)
Director Community Engagement Revenue	0	0	0	0	0
<b>Beatty Park Leisure Centre</b>	<b>2,687,846</b>	<b>2,080,673</b>	<b>1,255,806</b>	<b>633,120</b>	<b>928,692</b>
<b>Aqua Fitness</b>	<b>115,235</b>	<b>131,577</b>	<b>127,510</b>	<b>110,270</b>	<b>110,072</b>
Aqua Fitness Expenditure	62,173	40,061	41,610	41,610	42,685
Aqua Fitness Indirect Costs	84,062	119,070	115,900	98,660	95,201
Aqua Fitness Revenue	(31,000)	(27,554)	(30,000)	(30,000)	(27,814)
<b>Aqua Fitness Indirect</b>	<b>(24,481)</b>	<b>(196,262)</b>	<b>(201,697)</b>	<b>(196,990)</b>	<b>(190,656)</b>
Aqua Fitness Indirect Revenue	(24,481)	(196,262)	(201,697)	(196,990)	(190,656)
<b>Beatty Park Leisure Centre</b>	<b>(6,145,410)</b>	<b>(2,550,228)</b>	<b>(2,528,140)</b>	<b>(1,959,310)</b>	<b>(1,858,277)</b>
Beatty Park Leisure Centre Indirect Costs	(6,145,410)	(2,550,228)	(2,528,140)	(1,959,310)	(1,858,277)
<b>Beatty Park Leisure Centre Administration</b>	<b>(2,614,800)</b>	<b>(2,459,433)</b>	<b>(2,527,521)</b>	<b>(2,468,550)</b>	<b>(2,395,174)</b>
Beatty Park Leisure Centre Administration Revenue	(2,614,800)	(2,459,433)	(2,527,521)	(2,468,550)	(2,395,174)
<b>Beatty Park Leisure Centre Administration Exp</b>	<b>1,385,187</b>	<b>1,322,991</b>	<b>1,211,550</b>	<b>1,145,520</b>	<b>1,087,321</b>
Beatty Park Leisure Centre Administration Exp	1,385,187	1,322,991	1,211,550	1,145,520	1,087,321
<b>Beatty Park Leisure Centre Administration Ind Cost</b>	<b>(876,867)</b>	<b>(1,324,121)</b>	<b>(1,211,550)</b>	<b>(1,145,520)</b>	<b>(1,087,321)</b>
Beatty Park Leisure Centre Administration Ind Cost	(876,867)	(1,324,121)	(1,211,550)	(1,145,520)	(1,087,321)
<b>Beatty Park Leisure Centre Administration Ind Reve</b>	<b>2,614,800</b>	<b>2,459,433</b>	<b>2,527,521</b>	<b>2,468,550</b>	<b>2,395,174</b>
Beatty Park Leisure Centre Administration Ind Reve	2,614,800	2,459,433	2,527,521	2,468,550	2,395,174
<b>Beatty Park Leisure Centre Building</b>	<b>(159,260)</b>	<b>(158,477)</b>	<b>(159,350)</b>	<b>(159,350)</b>	<b>(159,130)</b>
Beatty Park Leisure Centre Building Revenue	(159,260)	(158,477)	(159,350)	(159,350)	(159,130)
<b>Beatty Park Leisure Centre Occupancy Costs</b>	<b>2,633,505</b>	<b>2,708,705</b>	<b>2,687,490</b>	<b>2,118,660</b>	<b>2,017,452</b>
Beatty Park Leisure Centre Occupancy Costs	2,633,505	2,708,705	2,687,490	2,118,660	2,017,452
<b>Cafe</b>	<b>1,056,604</b>	<b>266,802</b>	<b>63,385</b>	<b>47,030</b>	<b>142,731</b>
Cafe Expenditure	726,262	827,430	688,620	658,120	714,308
Cafe Indirect Costs	1,044,342	114,232	115,172	102,910	100,810
Cafe Revenue	(714,000)	(674,860)	(740,407)	(714,000)	(672,387)
<b>Cafe Indirect</b>	<b>(305,369)</b>	<b>(1,963)</b>	<b>(2,018)</b>	<b>(1,970)</b>	<b>(2,874)</b>
Cafe Indirect Revenue	(305,369)	(1,963)	(2,018)	(1,970)	(2,874)
<b>Creche</b>	<b>980,066</b>	<b>305,663</b>	<b>324,233</b>	<b>312,990</b>	<b>278,644</b>
Creche Expenditure	233,783	220,612	235,380	235,380	227,037
Creche Indirect Costs	762,783	110,067	109,889	94,110	90,956
Creche Revenue	(16,500)	(25,016)	(21,036)	(16,500)	(39,349)
<b>Creche Indirect</b>	<b>(223,316)</b>	<b>(37,381)</b>	<b>(38,417)</b>	<b>(37,520)</b>	<b>(36,646)</b>
Creche Indirect Revenue	(223,316)	(37,381)	(38,417)	(37,520)	(36,646)
<b>Group Fitness</b>	<b>738,778</b>	<b>444,496</b>	<b>415,119</b>	<b>391,410</b>	<b>383,792</b>
Group Fitness Expenditure	389,803	400,364	381,860	392,860	384,775
Group Fitness Indirect Costs	520,475	208,044	206,759	169,050	158,079
Group Fitness Revenue	(171,500)	(163,912)	(173,500)	(170,500)	(159,062)
<b>Group Fitness Indirect</b>	<b>(151,734)</b>	<b>(464,837)</b>	<b>(477,706)</b>	<b>(466,560)</b>	<b>(451,251)</b>
Group Fitness Indirect Revenue	(151,734)	(464,837)	(477,706)	(466,560)	(451,251)
<b>Health and Fitness</b>	<b>1,798,637</b>	<b>1,232,469</b>	<b>1,182,706</b>	<b>1,095,870</b>	<b>1,154,000</b>
Health and Fitness Expenditure	690,530	785,369	757,560	775,560	828,271
Health and Fitness Indirect Costs	1,303,607	622,426	614,146	541,810	517,631
Health and Fitness Revenue	(195,500)	(175,326)	(189,000)	(221,500)	(191,902)
<b>Health and Fitness Indirect</b>	<b>(381,130)</b>	<b>(1,369,424)</b>	<b>(1,407,329)</b>	<b>(1,374,500)</b>	<b>(1,329,801)</b>
Health and Fitness Indirect Revenue	(381,130)	(1,369,424)	(1,407,329)	(1,374,500)	(1,329,801)
<b>Retail</b>	<b>37,526</b>	<b>11,440</b>	<b>(101,525)</b>	<b>(107,810)</b>	<b>(72,866)</b>
Retail Expenditure	358,347	408,434	327,990	327,990	333,008
Retail Indirect Costs	199,179	92,385	90,485	81,200	78,204
Retail Revenue	(520,000)	(489,379)	(520,000)	(517,000)	(484,078)
<b>Retail Indirect</b>	<b>(58,292)</b>	<b>(488)</b>	<b>(503)</b>	<b>(490)</b>	<b>(479)</b>
Retail Indirect Revenue	(58,292)	(488)	(503)	(490)	(479)
<b>Swim School</b>	<b>1,785,478</b>	<b>(309,068)</b>	<b>(405,394)</b>	<b>(439,220)</b>	<b>(407,943)</b>
Swim School Expenditure	832,004	891,521	867,570	864,570	887,118
Swim School Indirect Costs	2,502,474	213,658	216,036	191,210	184,654
Swim School Revenue	(1,549,000)	(1,414,247)	(1,489,000)	(1,495,000)	(1,479,715)
<b>Swim School Indirect</b>	<b>(732,242)</b>	<b>(1,963)</b>	<b>(2,018)</b>	<b>(1,970)</b>	<b>(2,874)</b>
Swim School Indirect Revenue	(732,242)	(1,963)	(2,018)	(1,970)	(2,874)
<b>Swimming Pool Areas</b>	<b>1,953,167</b>	<b>2,457,857</b>	<b>2,177,293</b>	<b>1,691,130</b>	<b>1,735,391</b>
Swimming Pool Areas Expenditure	1,214,436	1,371,189	1,198,360	1,162,860	1,210,960
Swimming Pool Areas Indirect Costs	2,524,531	2,888,648	2,845,408	2,385,900	2,244,841
Swimming Pool Areas Revenue	(1,785,800)	(1,801,980)	(1,866,475)	(1,857,630)	(1,720,410)

## Summary of Income and Expenditure by Directorate Attachment 4

Directorate	Community Services				
Department	Draft Budget 2018/2019	Estimated Actuals 2017/2018	Revised Budget 2017/2018	Adopted Budget 2017/2018	Actuals 2016/2017
<b>Swimming Pool Areas Indirect</b>	<b>(738,236)</b>	<b>(387,115)</b>	<b>(397,833)</b>	<b>(388,550)</b>	<b>(380,593)</b>
Swimming Pool Areas Indirect Revenue	(738,236)	(387,115)	(397,833)	(388,550)	(380,593)
<b>Community Connections</b>	<b>488,224</b>	<b>260,997</b>	<b>273,389</b>	<b>270,985</b>	<b>240,697</b>
<b>Community Connections</b>	<b>488,224</b>	<b>260,997</b>	<b>273,389</b>	<b>270,985</b>	<b>240,697</b>
Community Connections Expenditure	175,790	214,024	220,550	220,550	177,454
Community Connections Indirect Costs	312,434	46,973	52,839	50,435	63,243
Community Connections Revenue	0	0	0	0	0
<b>Community Partnerships</b>	<b>1,359,470</b>	<b>1,991,230</b>	<b>1,922,186</b>	<b>1,884,705</b>	<b>1,502,278</b>
<b>Community Partnerships Management Administration</b>	<b>876,187</b>	<b>731,028</b>	<b>721,580</b>	<b>721,580</b>	<b>0</b>
Community Partnerships Management Administration	876,187	731,028	721,580	721,580	0
<b>Community Partnerships Mgmt Admin</b>	<b>(875,984)</b>	<b>(603,201)</b>	<b>(721,580)</b>	<b>(721,580)</b>	<b>0</b>
Community Partnerships Mgmt Admin Indirect Costs	(875,984)	(603,201)	(721,580)	(721,580)	0
<b>Leederville Gardens Retirement Village</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(66,444)</b>
Leederville Gardens Retirement Village Expenditure	0	0	0	0	8,556
Leederville Gardens Retirement Village Revenue	0	0	0	0	(75,000)
<b>Leederville Gdn Retirement Village</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Leederville Gdn Retirement Village Indirect Costs	0	0	0	0	0
<b>Recreation, Arts and Culture</b>	<b>540,260</b>	<b>1,013,010</b>	<b>1,030,693</b>	<b>1,019,205</b>	<b>884,576</b>
Recreation, Arts and Culture Expenditure	244,808	558,563	530,540	530,540	720,709
Recreation, Arts and Culture Indirect Costs	340,252	458,328	518,153	506,665	213,210
Recreation, Arts and Culture Revenue	(44,800)	(3,881)	(18,000)	(18,000)	(49,343)
<b>Senior, Disability and Youth Serv</b>	<b>480,085</b>	<b>405,869</b>	<b>479,103</b>	<b>468,110</b>	<b>179,702</b>
Senior, Disability and Youth Serv Indirect Costs	480,085	405,869	479,103	468,110	179,702
<b>Senior, Disability and Youth Services</b>	<b>338,922</b>	<b>444,524</b>	<b>412,390</b>	<b>397,390</b>	<b>504,444</b>
Senior, Disability and Youth Services Expenditure	370,922	453,914	450,390	450,390	532,722
Senior, Disability and Youth Services Revenue	(32,000)	(9,390)	(38,000)	(53,000)	(28,278)
<b>Customer Services</b>	<b>60,160</b>	<b>69,127</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Customer Services Centre</b>	<b>60,160</b>	<b>69,127</b>	<b>0</b>	<b>0</b>	<b>0</b>
Customer Services Centre Expenditure	426,815	613,694	523,080	505,080	512,995
Customer Services Centre Indirect Costs	(366,655)	(544,567)	(523,080)	(505,080)	(512,995)
Customer Services Centre Revenue	0	0	0	0	0
<b>Library &amp; Local History Services</b>	<b>1,703,533</b>	<b>1,697,107</b>	<b>1,854,022</b>	<b>1,830,060</b>	<b>1,684,528</b>
<b>Library</b>	<b>(51,872)</b>	<b>4,886</b>	<b>5,430</b>	<b>5,430</b>	<b>5,429</b>
Library Indirect Costs	(51,872)	4,886	5,430	5,430	5,429
<b>Library Occupancy Costs</b>	<b>279,408</b>	<b>286,188</b>	<b>284,122</b>	<b>276,210</b>	<b>266,397</b>
Library Occupancy Costs	279,408	286,188	284,122	276,210	266,397
<b>Library Services</b>	<b>1,475,997</b>	<b>1,406,033</b>	<b>1,564,470</b>	<b>1,548,420</b>	<b>1,412,702</b>
Library Services Expenditure	978,042	945,037	1,007,410	1,012,510	1,021,836
Library Services Indirect Costs	519,255	484,490	576,740	560,880	416,221
Library Services Revenue	(21,300)	(23,494)	(19,680)	(24,970)	(25,355)
<b>Marketing and Communications</b>	<b>1,792,752</b>	<b>995,446</b>	<b>894,768</b>	<b>891,860</b>	<b>337,827</b>
<b>Marketing and Communications</b>	<b>1,792,752</b>	<b>995,446</b>	<b>894,768</b>	<b>891,860</b>	<b>337,827</b>
Marketing and Communications Expenditure	1,440,051	838,118	721,248	729,830	336,953
Marketing and Communications Indirect Costs	357,701	157,328	173,520	162,030	874
Marketing and Communications Revenue	(5,000)	0	0	0	0
<b>Ranger Services</b>	<b>(1,831,385)</b>	<b>(2,226,067)</b>	<b>(1,579,489)</b>	<b>(1,728,910)</b>	<b>(1,884,612)</b>
<b>Abandoned Vehicles</b>	<b>416,110</b>	<b>181,913</b>	<b>208,050</b>	<b>211,440</b>	<b>197,770</b>
Abandoned Vehicles Expenditure	31,000	13,040	16,000	17,500	17,429
Abandoned Vehicles Indirect Costs	409,110	188,403	218,050	214,940	196,641
Abandoned Vehicles Revenue	(24,000)	(19,530)	(26,000)	(21,000)	(16,300)
<b>Animal Control</b>	<b>243,871</b>	<b>118,186</b>	<b>127,000</b>	<b>123,890</b>	<b>111,000</b>
Animal Control Expenditure	16,250	19,748	16,650	16,650	17,300
Animal Control Indirect Costs	330,821	188,403	218,050	214,940	196,641
Animal Control Revenue	(103,200)	(89,965)	(107,700)	(107,700)	(102,941)
<b>Car Park Control</b>	<b>(2,038,067)</b>	<b>(1,846,000)</b>	<b>(1,796,130)</b>	<b>(1,804,260)</b>	<b>(1,742,799)</b>
Car Park Control Expenditure	941,763	871,217	962,030	953,900	905,504
Car Park Control Indirect Costs	0	0	0	0	0
Car Park Control Revenue	(2,979,830)	(2,717,217)	(2,758,160)	(2,758,160)	(2,648,303)
<b>Dog Pound</b>	<b>23,000</b>	<b>2,594</b>	<b>5,150</b>	<b>10,870</b>	<b>12,183</b>
Dog Pound Expenditure	23,000	2,594	5,150	10,870	12,183
<b>Fire Prevention</b>	<b>26,811</b>	<b>186,755</b>	<b>215,754</b>	<b>209,940</b>	<b>192,906</b>
Fire Prevention Expenditure	0	0	0	0	0
Fire Prevention Indirect Costs	31,811	190,003	218,050	214,940	197,131
Fire Prevention Revenue	(5,000)	(3,248)	(2,296)	(5,000)	(4,225)
<b>Inspectorial Control</b>	<b>1,188,645</b>	<b>541,174</b>	<b>1,162,198</b>	<b>1,020,300</b>	<b>834,543</b>
Inspectorial Control Expenditure	1,176,900	948,047	1,093,929	1,034,630	996,220

## Summary of Income and Expenditure by Directorate

Attachment 4

Directorate		Community Services			
Department	Draft Budget	Estimated	Revised Budget	Adopted	Actuals
	2018/2019	2017/2018	2017/2018	2017/2018	2016/2017
Inspectorial Control Indirect Costs	2,440,665	2,149,571	2,500,069	2,469,470	2,251,765
Inspectorial Control Revenue	(2,428,920)	(2,556,444)	(2,431,800)	(2,483,800)	(2,413,442)
<b>Kerbside Parking Control</b>	<b>(2,126,586)</b>	<b>(1,984,146)</b>	<b>(1,869,105)</b>	<b>(1,869,960)</b>	<b>(1,829,504)</b>
Kerbside Parking Control Expenditure	556,964	507,064	527,075	526,220	579,481
Kerbside Parking Control Revenue	(2,683,550)	(2,491,210)	(2,396,180)	(2,396,180)	(2,408,985)
<b>Local Laws (Law and Order)</b>	<b>432,577</b>	<b>320,864</b>	<b>367,594</b>	<b>368,870</b>	<b>339,289</b>
Local Laws (Law and Order) Expenditure	0	0	0	0	54
Local Laws (Law and Order) Indirect Costs	483,927	368,076	428,088	422,870	385,525
Local Laws (Law and Order) Revenue	(51,350)	(47,212)	(60,494)	(54,000)	(46,290)
<b>Ranger Services Administration</b>	<b>2,254</b>	<b>252,593</b>	<b>0</b>	<b>0</b>	<b>0</b>
Ranger Services Administration Expenditure	2,514,243	2,461,207	2,571,990	2,569,990	2,366,988
Ranger Services Administration Indirect Costs	(2,509,189)	(2,205,878)	(2,568,120)	(2,566,120)	(2,364,225)
Ranger Services Administration Revenue	(2,800)	(2,736)	(3,870)	(3,870)	(2,763)
<b>Grand Total</b>	<b>6,279,144</b>	<b>4,925,154</b>	<b>4,620,682</b>	<b>3,781,820</b>	<b>2,809,410</b>

## Summary of Income and Expenditure by Directorate Attachment 4

Directorate	Development Services				
Department	Draft Budget 2018/2019	Estimated Actuals 2017/2018	Revised Budget 2017/2018	Adopted Budget 2017/2018	Actuals 2016/2017
<b>Director Development Services</b>	<b>27,819</b>	<b>14,721</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Director Development Services</b>					
Director Development Services Expenditure	431,563	425,040	418,680	451,680	462,564
Director Development Services Indirect Costs	(403,744)	(410,319)	(418,680)	(451,680)	(462,564)
Director Development Services Revenue	0	0	0	0	0
<b>Building Services</b>	<b>692,515</b>	<b>400,106</b>	<b>498,899</b>	<b>508,945</b>	<b>413,869</b>
<b>Building Control</b>					
Building Control Expenditure	595,509	365,167	428,620	446,620	351,773
Building Control Indirect Costs	333,256	270,469	310,570	301,735	301,833
Building Control Revenue	(236,250)	(235,530)	(240,291)	(239,410)	(239,737)
<b>Compliance Services</b>	<b>683,126</b>	<b>635,571</b>	<b>650,971</b>	<b>632,875</b>	<b>541,387</b>
<b>Compliance Services</b>					
Compliance Services Expenditure	439,503	421,881	414,960	414,960	361,392
Compliance Services Indirect Costs	264,373	223,444	255,366	249,315	235,451
Compliance Services Revenue	(20,750)	(9,754)	(19,355)	(31,400)	(55,456)
<b>Health Services</b>	<b>1,114,253</b>	<b>745,398</b>	<b>912,531</b>	<b>899,170</b>	<b>795,480</b>
<b>Food Control</b>					
Food Control Expenditure	20,500	8,628	21,500	21,500	13,716
Food Control Revenue	(1,000)	0	(2,000)	(2,000)	(700)
<b>Health Administration and Inspection</b>					
Health Administration and Inspection Expenditure	869,285	727,111	798,300	771,300	722,347
Health Administration and Inspection Revenue	(329,700)	(368,357)	(334,978)	(309,860)	(338,525)
<b>Health Administration and Inspection Indirect Cost</b>					
Health Administration and Inspection Indirect Cost	486,238	300,577	353,333	339,850	321,908
<b>Health Clinics</b>					
Health Clinics Expenditure	86,799	93,812	93,056	95,060	93,278
Health Clinics Indirect Costs	1,816	2,165	2,400	2,400	2,406
Health Clinics Revenue	(19,685)	(18,538)	(19,080)	(19,080)	(18,950)
<b>Policy and Place Services</b>	<b>2,590,545</b>	<b>1,559,459</b>	<b>1,737,317</b>	<b>1,821,770</b>	<b>1,369,920</b>
<b>Policy and Place Serv</b>					
Policy and Place Serv Expenditure	1,979,689	1,232,113	1,368,800	1,477,300	1,039,027
<b>Policy and Place Services</b>					
Policy and Place Services Revenue	(1,600)	(8,339)	(7,440)	(16,410)	(15,960)
<b>Policy and Place Services Indirect Cost</b>					
Policy and Place Services Indirect Cost	612,456	335,685	375,957	360,880	346,853
<b>Statutory Planning Services</b>	<b>1,400,553</b>	<b>1,860,665</b>	<b>1,958,213</b>	<b>1,602,355</b>	<b>1,739,614</b>
<b>Statutory Planning Services</b>					
Statutory Planning Services Expenditure	1,173,054	1,668,464	1,810,710	1,547,010	1,691,768
Statutory Planning Services Indirect Costs	601,499	660,305	739,623	700,915	629,893
Statutory Planning Services Revenue	(374,000)	(468,104)	(592,120)	(645,570)	(582,047)
<b>Grand Total</b>	<b>6,508,811</b>	<b>5,215,920</b>	<b>5,757,931</b>	<b>5,465,115</b>	<b>4,860,270</b>

## Summary of Income and Expenditure by Directorate Attachment 4

Directorate	Engineering Services				
Department	Draft Budget 2018/2019	Estimated Actuals 2017/2018	Revised Budget 2017/2018	Adopted Budget 2017/2018	Actuals 2016/2017
<b>Director Engineering Services</b>	<b>27,819</b>	<b>(14,774)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Director Engineering</b>					
Director Engineering Expenditure	472,195	368,683	453,400	454,400	443,662
Director Engineering Indirect Costs	(444,376)	(383,457)	(453,400)	(454,400)	(443,662)
<b>Director Engineering Services Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Engineering Design Services</b>	<b>2,179,503</b>	<b>2,045,770</b>	<b>2,245,783</b>	<b>2,150,915</b>	<b>1,885,580</b>
<b>Bike Station</b>					
Bike Station Expenditure	8,000	8,135	8,000	6,000	0
<b>Bus Shelter</b>					
Bus Shelter Expenditure	99,409	97,210	100,659	45,930	36,934
Bus Shelter Revenue	(59,000)	(55,099)	(59,000)	(59,000)	(57,839)
<b>Crossovers</b>					
Crossovers Expenditure	13,000	9,795	15,000	15,000	9,680
Crossovers Revenue	0	0	0	0	0
<b>Engineering Design Services</b>					
Engineering Design Services Expenditure	803,865	815,748	775,400	757,400	644,667
Engineering Design Services Indirect Costs	356,979	321,411	389,774	369,635	388,048
Engineering Design Services Revenue	(8,250)	(6,331)	(6,050)	(6,050)	(8,806)
<b>Parking and Street Name Signs</b>					
Parking and Street Name Signs Expenditure	86,000	88,671	86,000	91,000	75,628
<b>Parklets</b>					
Parklets Expenditure	2,500	2,308	4,000	4,000	2,465
<b>Roads Linemarking</b>					
Roads Linemarking Expenditure	65,000	62,354	65,000	60,000	64,874
<b>Street Lighting</b>					
Street Lighting Expenditure	785,000	679,411	840,000	840,000	705,503
Street Lighting Indirect Costs	0	0	0	0	0
Street Lighting Revenue	(23,000)	(24,607)	(23,000)	(23,000)	(22,584)
<b>Tree Lighting Leederville</b>					
Tree Lighting Leederville Expenditure	50,000	47,068	50,000	50,000	50,558
<b>Underground Power Project</b>					
Underground Power Project Expenditure	0	0	0	0	595
Underground Power Project Revenue	0	(304)	0	0	(4,143)
<b>Environmental Services</b>	<b>331,692</b>	<b>331,954</b>	<b>342,576</b>	<b>341,170</b>	<b>345,561</b>
<b>Environmental Services</b>					
Environmental Services Expenditure	320,426	317,220	312,140	312,140	319,979
Environmental Services Indirect Costs	37,266	44,410	54,936	53,530	51,527
Environmental Services Revenue	(26,000)	(29,676)	(24,500)	(24,500)	(25,945)
<b>Parks Services</b>	<b>9,768,752</b>	<b>10,773,762</b>	<b>11,033,581</b>	<b>11,545,460</b>	<b>10,723,705</b>
<b>Child Care Centres and Play Groups</b>					
Child Care Centres and Play Groups Expenditure	53,539	51,370	55,149	91,220	88,368
Child Care Centres and Play Groups Indirect Costs	1,999	2,628	2,920	2,920	2,919
Child Care Centres and Play Groups Revenue	(18,757)	(10,949)	(21,580)	(21,580)	(16,153)
<b>Civic Centre Building</b>					
Civic Centre Building Expenditure	951,673	1,067,505	1,041,557	736,230	672,526
Civic Centre Building Indirect Costs	(2,468,391)	(1,067,505)	(1,041,557)	(736,230)	(672,480)
<b>Community and Welfare Centres</b>					
Community and Welfare Centres Expenditure	264,984	260,974	269,764	228,620	252,017
Community and Welfare Centres Indirect Costs	6,596	7,311	8,120	8,120	8,124
Community and Welfare Centres Revenue	(91,673)	(84,101)	(87,670)	(87,670)	(82,271)
<b>Department of Sports and Recreation Building Expen</b>					
Department of Sports and Recreation Building Exj	817,925	823,668	823,457	738,140	770,452
<b>Department of Sports and Recreation Building Ind</b>					
Department of Sports and Recreation Building Inc	11,521	12,757	14,170	14,170	14,175
<b>Department of Sports and Recreation Building Rev</b>					
Department of Sports and Recreation Building Re	(727,091)	(780,150)	(759,570)	(759,570)	(737,126)
<b>Leederville Oval</b>					
Leederville Oval Expenditure	589,922	617,883	607,442	562,470	559,122
Leederville Oval Indirect Costs	10,969	9,303	10,340	10,340	10,337
Leederville Oval Revenue	(490,591)	(190,792)	(213,010)	(213,010)	(105,825)
<b>Loftus Centre</b>					

## Summary of Income and Expenditure by Directorate

## Attachment 4

Directorate	Engineering Services				
Department	Draft Budget 2018/2019	Estimated Actuals 2017/2018	Revised Budget 2017/2018	Adopted Budget 2017/2018	Actuals 2016/2017
Loftus Centre Expenditure	1,167,912	1,112,477	1,063,218	1,070,520	1,137,226
Loftus Centre Indirect Costs	20,044	20,690	22,980	22,980	22,989
Loftus Centre Revenue	(664,125)	(683,806)	(696,280)	(696,280)	(648,028)
<b>nib Stadium</b>					
nib Stadium Expenditure	17,800	17,800	17,800	576,830	36,700
nib Stadium Indirect Costs	0	0	0	0	0
nib Stadium Revenue	(27,150)	(27,111)	(27,050)	(27,050)	(45,804)
<b>Parks and Reserves</b>					
Parks and Reserves Expenditure	2,916,060	2,839,119	2,961,925	2,988,815	2,997,652
Parks and Reserves Indirect Costs	299	336	370	370	374
Parks and Reserves Revenue	(61,550)	(52,512)	(68,650)	(68,650)	(70,975)
<b>Parks and Reserves Administration</b>					
Parks and Reserves Administration Expenditure	1,315,971	1,336,549	1,318,851	1,300,940	1,232,451
Parks and Reserves Administration Indirect Costs	(83,224)	(812,962)	(624,392)	(657,065)	(688,593)
Parks and Reserves Administration Revenue	(3,200)	(3,488)	(4,870)	(4,870)	(4,394)
<b>Parks Other</b>					
Parks Other Expenditure	2,131,420	2,091,615	2,083,910	2,083,910	1,943,792
Parks Other Revenue	(2,000)	(444)	(2,000)	(2,000)	(1,005)
<b>Pre Schools and Kindergartens</b>					
Pre Schools and Kindergartens Expenditure	59,920	64,978	62,620	65,585	62,566
Pre Schools and Kindergartens Indirect Costs	1,468	1,869	2,080	2,080	2,076
Pre Schools and Kindergartens Revenue	(53,685)	(50,352)	(53,765)	(53,765)	(61,667)
<b>Property Management Administration</b>					
Property Management Administration Expenditure	312,812	364,587	366,630	366,630	275,052
Property Management Administration Indirect Costs	183,068	164,288	216,701	208,445	217,861
Property Management Administration Revenue	(2,000)	(5,419)	(2,810)	(2,810)	(6,544)
<b>Public Halls</b>					
Public Halls Expenditure	384,056	432,432	414,338	425,510	393,137
Public Halls Indirect Costs	5,304	7,305	8,120	8,120	8,123
Public Halls Revenue	(163,125)	(167,384)	(168,750)	(232,750)	(249,595)
<b>Reserves Pavilions and Facilities</b>					
Reserves Pavilions and Facilities Expenditure	764,553	794,574	770,984	782,385	718,396
Reserves Pavilions and Facilities Indirect Costs	6,828	7,457	8,270	8,270	8,285
Reserves Pavilions and Facilities Revenue	(80,390)	(65,062)	(71,810)	(106,810)	(107,205)
<b>Residential House</b>					
Residential House Expenditure	0	0	0	0	0
Residential House Indirect Costs	0	0	0	0	0
Residential House Revenue	0	0	0	0	0
<b>Road Reserve</b>					
Road Reserve Revenue	0	(99)	0	0	0
<b>Road Reserves</b>					
Road Reserves Expenditure	421,560	331,667	410,440	410,440	355,032
Road Reserves Indirect Costs	0	0	0	0	0
<b>Sporting Clubs Buildings</b>					
Sporting Clubs Buildings Expenditure	796,990	792,745	793,975	945,340	918,201
Sporting Clubs Buildings Indirect Costs	25,797	22,511	25,020	25,020	25,005
Sporting Clubs Buildings Revenue	(174,590)	(129,342)	(139,610)	(139,610)	(141,825)
<b>Sporting Grounds</b>					
Sporting Grounds Expenditure	1,703,354	1,705,160	1,713,804	1,748,760	1,720,123
Sporting Grounds Indirect Costs	0	0	0	0	0
Sporting Grounds Revenue	(64,050)	(56,318)	(78,000)	(78,000)	(89,886)
<b>Waste Management Services</b>	<b>6,615,738</b>	<b>5,395,858</b>	<b>5,667,052</b>	<b>5,710,640</b>	<b>4,947,334</b>
<b>Other Waste Services</b>					
Other Waste Services Expenditure	677,550	555,422	673,750	673,750	507,258
Other Waste Services Indirect Costs	0	0	0	0	0
Other Waste Services Revenue	(4,500)	(4,981)	(1,200)	(1,200)	(2,506)
<b>Processable Waste Collection</b>					
Processable Waste Collection Expenditure	5,089,388	4,404,915	4,388,085	4,383,380	3,927,703
Processable Waste Collection Indirect Costs	105,639	(265,298)	(161,173)	(173,880)	(211,345)
Processable Waste Collection Revenue	(327,339)	(308,570)	(329,410)	(268,410)	(266,068)
<b>Recycling</b>					
Recycling Expenditure	1,075,000	1,014,370	1,097,000	1,097,000	992,292

## Summary of Income and Expenditure by Directorate

## Attachment 4

Directorate	Engineering Services				
Department	Draft Budget 2018/2019	Estimated Actuals 2017/2018	Revised Budget 2017/2018	Adopted Budget 2017/2018	Actuals 2016/2017
Recycling Revenue	0	0	0	0	0
<b>Works &amp; Operations Services</b>	<b>5,050,587</b>	<b>4,737,891</b>	<b>4,699,083</b>	<b>4,565,640</b>	<b>4,613,260</b>
<b>Depot</b>					
Depot Indirect Costs	(349,553)	(370,153)	(334,938)	(292,190)	(323,534)
<b>Depot Occupancy Costs</b>					
Depot Occupancy Costs	349,553	370,154	334,938	292,190	323,534
<b>Drainage</b>					
Drainage Expenditure	338,022	296,211	297,022	279,250	296,532
Drainage Indirect Costs	0	0	0	0	0
Drainage Revenue	0	0	0	0	0
<b>Footpaths/Cycleways</b>					
Footpaths/Cycleways Expenditure	915,914	871,668	845,014	799,900	863,998
Footpaths/Cycleways Indirect Costs	0	0	0	0	0
<b>Plant Operating</b>					
Plant Operating Expenditure	1,669,270	1,690,712	1,657,495	1,797,620	1,738,163
Plant Operating Indirect Costs	(1,375,624)	(1,596,674)	(1,837,620)	(1,837,620)	(1,568,314)
Plant Operating Revenue	0	0	0	0	0
<b>Public Works Overhead</b>					
Public Works Overhead Expenditure	385,334	429,869	551,505	578,505	538,588
Public Works Overhead Indirect Costs	(9,021)	(1,363)	75,108	53,175	23,822
Public Works Overhead Revenue	(48,700)	(54,753)	(49,110)	(49,110)	(51,720)
<b>Recoverable Works</b>					
Recoverable Works Expenditure	50,000	76,839	100,000	100,000	70,278
Recoverable Works Revenue	(100,000)	(47,414)	(100,000)	(100,000)	(64,208)
<b>Right of Ways</b>					
Right of Ways Indirect Costs	0	0	0	0	0
<b>Rights of Way</b>					
Rights of Way Expenditure	220,510	192,161	202,660	192,830	158,414
<b>Road</b>					
Road Indirect Costs	0	0	0	0	0
<b>Roads</b>					
Roads Expenditure	2,090,709	2,076,988	2,071,009	1,853,090	1,845,241
<b>Roadwork Signs and Barricades</b>					
Roadwork Signs and Barricades Expenditure	500	469	500	500	918
<b>Street Cleaning</b>					
Street Cleaning Expenditure	747,500	686,286	719,000	724,000	653,349
<b>Sump</b>					
Sump Expenditure	0	0	500	2,500	227
<b>Traffic Control for Roadworks</b>					
Traffic Control for Roadworks Expenditure	166,000	116,891	166,000	171,000	107,972
<b>Works Depot</b>					
Works Depot Expenditure	239,302	177,751	168,240	168,240	155,339
Works Depot Indirect Costs	(239,129)	(177,751)	(168,240)	(168,240)	(155,339)
Works Depot Revenue	0	0	0	0	0
<b>Grand Total</b>	<b>23,974,091</b>	<b>23,270,461</b>	<b>23,988,075</b>	<b>24,313,825</b>	<b>22,515,440</b>





**CITY OF VINCENT**  
**FEES AND CHARGES**  
**2018/2019**  
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FEES AND CHARGES 2018/2019

Attachment 5

		2017/18	2018/19	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	\$ 4.00	\$ 4.00	Y		0%	
<b>General</b>							
Replace lost membership card		\$ 10.50	\$ 10.50	N		0%	
Administration fee on overdue notices		\$ 10.00	\$ 5.00	N		-50%	
Earbuds for playaway books		\$ 2.00	\$ 2.00	Y		0%	
Printing pages from internet	per page	\$ 0.30	\$ 0.30	Y		0%	
"Early Businesses" book - softcover		\$ 35.00	\$ 35.00	Y		0%	
"Beatty Park" book - softcover		\$ 20.00	\$ 10.00	Y		-50%	
"Beatty Park" book - hardcover		\$ 30.00	\$ 15.00	Y		-50%	
Red library bags	each	\$ 1.00	\$ 1.00	Y		0%	
Coffee machine	per cup	\$ 3.00	\$ 3.00	Y		0%	
Local history photographs (for private use)		\$ 10.00	\$ 10.00	Y		0%	
Local history photographs (for commercial use)		\$ 20.00	\$ 20.00	Y		0%	
Lost & Damaged Library Items		New fee	Various as per State Libraries of Western Australia (SLWA) Price Tables	N	N/A		
State Library external loan fee		New fee	\$ 16.50	N	N/A		
Refund administration fee		\$ 10.00	\$ 10.00	Y	0%		
<b>Media Room Hire</b>							
Businesses	per hour	\$ 40.00	\$ 40.00	Y	Local Govt Act 1995 S6.16	0%	
Community Groups	per hour	\$ 20.00	\$ 20.00	Y		0%	
Interview room hire - businesses	per hour	\$ 15.00	\$ 15.00	Y		0%	



FEES AND CHARGES 2018/2019

Attachment 5

		2017/18	2018/19	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	
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%
Reply to a property settlement questionnaire (planning only)		\$ 81.00	\$ 81.00	Y		0%
<b>General Charges</b>						
Ownership enquiry fee	per property	\$ 7.00	\$ 7.00	Y	Local Govt. Act 1995 s6.16, s5.94, s6.45 & s6.51 Local Govt. (Financial Management) Regs 1996 s68 & s70	0%
Provision of historical rating data per financial year (2002-03 rating year onwards)	per year	\$ 9.00	\$ 9.00	Y		0%
Provision of historical rating data per financial year (2001-02 rating year & before)	per hour	\$ 56.00	\$ 56.00	Y		0%
Re-print of annual rate notice		\$ 12.00	\$ 12.00	Y		0%
Instalment administration fee		\$ 39.00	\$ 39.00	N		0%
Special payment arrangement administration fee		\$ 40.00	\$ 40.00	N		0%
Special payment arrangement administration fee - direct debit		\$ 30.00	\$ 30.00	N		0%
Notice of Discontinuance - Issue notification or Notice of Discontinuance		At cost	At cost	Y		N/A
Dishonoured cheque / Direct Debit dishonoured fee		At cost	At cost	N		N/A
Legal fees		At cost	At cost	Y		N/A
Street directory CD/USB format		\$ 25.00	\$ 25.00	Y	0%	
<b>GOVERNANCE</b>						
Electoral rolls (Ward) CD/USB		\$ 24.00	\$ 25.00	Y	Local Govt. Act 1995 S6.16, s5.94 & S5.95	4%
Annual Budget		\$ 25.00	\$ 25.00	Y		0%
Council minutes hard copy - Whole document	per Meeting	\$ 25.00	\$ 25.00	Y		0%
Council minutes CD/USB	per Meeting	\$ 15.00	\$ 15.00	Y		0%
Council meetings - Supervision of the listening of recorded information, if in an unsecured environment	per hour	N/A	N/A	N		N/A
Freedom of information request (FOI)		\$ 30.00	\$ 30.00	N	3-5	0%



FEES AND CHARGES 2018/2019

Attachment 5

	2017/18	2018/19	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	Dog Act 1976, Dog Regs. 2013	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%	
<b>CATS</b>						
Annual registration of a cat	\$ 20.00	\$ 20.00	N	Cat Act 2011, Cat Regs. 2012	0%	
3 Years	\$ 42.50	\$ 42.50	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%	
Registration after 31 May in any year, for that registration year	50% of fee payable otherwise		N			
Annual application for approval or renewal of approval to breed cats (per cat)	\$ 100.00	\$ 100.00	N		0%	
<b>ANIMALS</b>						
Replacement of dog registration tags	\$ 5.00	\$ 5.00	Y	3-5	0%	
<b>DOG POUND</b>						
Seizure and impounding	\$ 87.00	\$ 87.00	N	9-13	0%	
Daily Maintenance (after 24 hours)	\$ 28.00	\$ 28.00	N		0%	
Euthanasia	\$ 71.00	\$ 71.00	N		0%	
Administration charge	\$ 55.00	\$ 55.00	N		0%	



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FEES AND CHARGES 2018/2019

Attachment 5

	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b><u>RANGERS AND COMMUNITY SAFETY SERVICES</u></b>					
<b>Release of dogs or cats outside normal working hours – Additional Fee</b>					
On shift	\$ 65.00	\$ 65.00	N	Dog Act 1976, Local Law 2007, Local Govt. Act 1995 S6.16	0%
Call out	\$ 137.00	\$ 137.00	N		0%
<b><u>ABANDONED VEHICLES</u></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><u>RESIDENTIAL VERGE SIGNAGE</u></b>					
Sign	\$ 18.00	\$ 18.00	Y	Local Govt. Act 1995 S6.16 & Property Local Law 2008	0%
Clamp (Sold 2 at a time)	\$ 2.00	\$ 2.00	Y		0%
Pole	\$ 30.00	\$ 30.00	Y		0%
<b><u>BUSKING FEES (Public Entertainers)</u></b>					
One-off permit	\$ -	\$ -	N	Local Govt. Act 1995 S6.16	
Three month permit	\$ -	\$ -	N		
Annual permit	\$ -	\$ -	N		
<b><u>RELEASE FEES (Impounded Items)</u></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><u>PERMITS</u></b>					
<b><u>Verge</u></b>					
Short term storage administration and inspection fee	\$ 25.00	\$ 25.00	N	Local Govt. Act 1995 S6.16 & Property Local Law 2008	0%
Filming	\$ 105.00	\$ 105.00	N		0%



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	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>RANGERS AND COMMUNITY SAFETY SERVICES</b>					
<b>Work Zones</b>					
Establishment fee	\$ 686.00	\$ 686.00	N	Property Local Law 2008	0%
Operating fees daily rate/bay	\$ 22.00	\$ 22.00	N		0%
Non-refundable administration fee (Skip bin) Verge	\$ 42.00	\$ 42.00	N		0%
Non-refundable administration fee (Skip bin) Road	\$ 53.00	\$ 53.00	N		0%
Non-refundable administration fee (Closure requiring Traffic Management Plans)	\$ 132.00	\$ 132.00	N		0%
Non-refundable administration fee	\$ 76.00	\$ 76.00	N		0%



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		2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>PARKING</b>							
<b>CAR PARKING FEES</b>							
<b>Hourly Rate</b>							
Frame Court Car Park	1st hr free	\$ 2.70	\$ 2.80	Y	<i>Local Govt Act 1995 S6.16, Parking Facility Local Law 2007</i>	4%	
The Avenue Car Park	1st hr free	\$ 2.70	\$ 2.80	Y		4%	
Barlee Street Car Park	1st hr free	\$ 2.70	\$ 2.80	Y		4%	
Brisbane Street Car Park	1st hr free	\$ 2.70	\$ 2.80	Y		4%	
Chelmsford Road Car Park	1st hr free	\$ 2.70	\$ 2.80	Y		4%	
Raglan Road Car Park	1st hr free	\$ 2.70	\$ 2.80	Y		4%	
Leederville Hotel Car Park		\$ 2.70	\$ 2.80	Y		4%	
View Street Car Park	1st hr free	\$ 2.70	\$ 2.80	Y		4%	
Wasley Street Car Park	1st hr free	\$ 2.70	\$ 2.80	Y		4%	
nib Stadium Car Park (8am to 10pm Daily)		\$ 2.70	\$ 2.80	Y		4%	
375 William Street Car Park (8am to 10pm Daily)		\$ 3.90	\$ 4.20	Y		8%	
<b>All Day Fee</b>							
Frame Court Car Park	1st hr free	N/A	\$ 18.40	Y		0%	
The Avenue Car Park (No Maximum)	1st hr free	N/A	N/A	Y		N/A	
Barlee Street Car Park	1st hr free	\$ 18.40	\$ 18.40	Y	0%		
Brisbane Street Car Park	1st hr free	\$ 18.40	\$ 18.40	Y	0%		
Chelmsford Road Car Park	1st hr free	\$ 18.40	\$ 18.40	Y	0%		
Raglan Road Car Park	1st hr free	\$ 18.40	\$ 18.40	Y	0%		
Leederville Hotel Car Park		\$ 18.40	\$ 18.40	Y	0%		
View Street Car Park	1st hr free	\$ 14.60	\$ 14.60	Y	0%		
Wasley Street Car Park	1st hr free	\$ 14.60	\$ 14.60	Y	0%		
nib Stadium Car Park (8am to 10pm Daily)		\$ 18.40	\$ 18.40	Y	0%		



FEES AND CHARGES 2018/2019

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	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>PARKING</b>					
<b>KERBSIDE PARKING FEES - DAY HOURLY RATE</b>					
William Street (Kerbside)	\$ 3.90	\$ 4.20	Y	6-8	8%
Brewer Street	\$ 2.80	\$ 2.90	Y		4%
Pier Street	\$ 2.80	\$ 2.90	Y		4%
Stirling Street	\$ 2.80	\$ 2.90	Y		4%
Stuart Street	\$ 2.80	\$ 2.90	Y		4%
Newcastle Street - West of Loftus St.	\$ 2.80	\$ 2.90	Y		4%
Barlee Street	\$ 2.80	\$ 2.90	Y		4%
Beaufort Street	\$ 2.80	\$ 2.90	Y		4%
Braid Street	\$ 2.80	\$ 2.90	Y		4%
Brisbane Street	\$ 2.80	\$ 2.90	Y		4%
Broome Street	1st hr free \$ 2.80	\$ 2.90	Y		4%
Chelmsford Road	\$ 2.80	\$ 2.90	Y		4%
Clarence Street	\$ 2.80	\$ 2.90	Y		4%
Fitzgerald Street	\$ 2.80	\$ 2.90	Y		4%
Forbes Road	\$ 3.90	\$ 4.20	Y		8%
Frame Court	\$ 2.80	\$ 2.90	Y		4%
Grosvenor Road	\$ 2.80	\$ 2.90	Y		4%
Harold Street	1st hr free \$ 2.80	\$ 2.90	Y		4%
Leederville Parade	\$ 2.80	\$ 2.90	Y		4%
Lindsay Street	\$ 2.80	\$ 2.90	Y		4%
Mary Street	1st hr free \$ 2.80	\$ 2.90	Y		4%
Money Street	\$ 2.80	\$ 2.90	Y		4%
Monger Street	\$ 2.80	\$ 2.90	Y		4%
Newcastle Street - East of Fitzgerald Street	\$ 3.90	\$ 4.20	Y		8%
Oxford Street	\$ 2.80	\$ 2.90	Y	4%	
Parry Street	\$ 2.80	\$ 2.90	Y	4%	





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		2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>PARKING</b>							
<b>KERBSIDE PARKING FEES - DAY HOURLY RATE Cont'd</b>							
Raglan Road		\$ 2.80	\$ 2.90	Y	Local Govt Act 1995 S6.16, Parking Facility Local Law 2007	4%	
Richmond Street		\$ 1.40	\$ 2.90	Y		107%	
Vincent Street		\$ 2.80	\$ 2.90	Y		4%	
<b>PARKING PERMITS</b>							
Frame Court Car Park	per month	\$ 173.20	\$ 175.30	Y		1%	
The Avenue Car Park	per month	\$ 173.20	\$ 175.30	Y		1%	
Barlee Street Car Park	per month	\$ 173.20	\$ 175.30	Y		1%	
Brisbane Street Car Park	per month	\$ 173.20	\$ 175.30	Y		1%	
Commercial parking permits - All other areas	per annum	\$ 1,736.00	\$ 1,736.00	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	\$ 35.00	\$ 35.00	Y		0%	
Infringement notice - withdraw fee	each	\$ 50.00	\$ 50.00	N		0%	
<b>LOTON PARK TEMPORARY EVENT PARKING</b>							
Vehicle - Flat rate		\$ 20.00	\$ 20.00	Y			
Vehicle - ACROD permit holder		\$ 10.00	\$ 10.00	Y	0%		



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	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>HEALTH SERVICES</b>					
<b>FOOD BUSINESSES</b>					
Notification fee	\$ 50.00	\$ 50.00	N	Health Local Law 2004, Local Govt. Act 1995 S6.16	0%
Registration fee	NIL	\$ 100.00			0%
Application for fit-out or alteration (where building permit not required)	\$ 130.00	\$ 170.00	N		31%
Annual Assessment - High Risk	\$ 640.00	\$ 640.00	N		0%
Annual Assessment - Medium Risk	\$ 530.00	\$ 530.00	N		0%
Annual Assessment - Low Risk	\$ 200.00	\$ 200.00	N		0%
Food Condemnation assessment	per hour \$ 80.00	\$ 80.00	N		0%
FoodSafe Pack	\$ 100.00	\$ 100.00	N		0%
<b>Food Stallholders - Annual (venue specific including markets)</b>					
Annual Permit - Medium or High Risk	\$ 390.00	\$ 390.00	N	Local Govt. Act 1995 S6.16, Trading in public places Local Law 2008	0%
Annual Permit - Low Risk	\$ 130.00	\$ 130.00	N		0%
Not-for-profit/Charitable Organisations (i.e. fundraising events)	NIL	NIL	N		N/A
<b>Food Stallholders - Event Based (eg festivals, miscellaneous)</b>					
Application (assessment only) For a maximum of four occasions in any 12 month period (Food stalls that do not require an inspection)	\$ 50.00	\$ 50.00	N	Local Govt. Act 1995 S6.16, Trading in public places Local Law 2008	0%
Medium or High Risk	\$ 80.00	\$ 80.00	N		0%
Low risk	\$ 60.00	\$ 60.00	N		0%
Not-for-profit/Charitable organisations (i.e. fundraising events)	NIL	NIL	N		N/A
<b>Mobile Food Vendor 'Vending Vincent'</b>					
Annual Permit - Medium or high risk	\$ 900.00	\$ 900.00	N		0%
Annual Permit - Low risk	\$ 650.00	\$ 650.00	N		0%
<b>PUBLIC BUILDINGS</b>					
<b>Annual Building Assessments:</b>					
Risk Type – High	\$ 390.00	\$ 390.00	N	3-5	0%
Risk Type - Med	\$ 190.00	\$ 240.00	N		26%
Risk Type - Low	\$ 90.00	\$ 120.00	N		33%
Discount on Annual Building Assessment if a registered food business	25%	25%	N		0%



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	2017/18	2018/19	Reference (Act, GST Regulation, Local Law, Policy)	Fee Comparison % Change
<b>HEALTH SERVICES</b>				
<b>Applications to construct, extend or alter:</b>				
Medium or High Risk	\$ 640.00	\$ 640.00	N	0%
Low risk	\$ 350.00	\$ 350.00	N	0%
<b>Temporary Public Buildings:</b>				
500 attendees and above	\$ 660.00	\$ 871.00	N	Health (Miscellaneous Provisions) Act 1911 S.176, Health (Public Buildings) Regulations 1992 Schedule 1 32%
499 attendees or less	\$ 180.00	\$ 320.00	N	78%
Not-for-profit/Charitable Organisations (i.e. fundraising events)	NIL	NIL	N	N/A
<b>OFFENSIVE TRADES</b>				
Laundries and Dry cleaning Establishments	Fees as per Offensive Trades Fees Regulations 1976	Fees as per Offensive Trades Fees Regulations 1976	N	N/A
Poultry Processing establishments	Fees as per Offensive Trades Fees Regulations 1976	Fees as per Offensive Trades Fees Regulations 1976	N	Fees as per Offensive Trades Fees Regulations 1976 N/A
Fish Processing Establishment in which fish are cleaned and prepared	Fees as per Offensive Trades Fees Regulations 1976	Fees as per Offensive Trades Fees Regulations 1976	N	N/A



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	2017/18	2018/19	Reference (Act, GST Regulation, Local Law, Policy)	Fee Comparison % Change
<b>HEALTH SERVICES</b>				
Shellfish and Crustacean Processing Establishments	Fees as per Offensive Trades Fees Regulations 1976	Fees as per Offensive Trades Fees Regulations 1976	N	N/A
Other Offensive Trades not specified	Fees as per Offensive Trades Fees Regulations 1976	Fees as per Offensive Trades Fees Regulations 1976	N	N/A
<b>OTHER</b>				
<b>Lodging Houses</b>				
Annual Registration	\$ 440.00	\$ 440.00	N	0%
<b>Morgues</b>				
Annual Licence	\$ 210.00	\$ 210.00	N	0%
<b>Skin Penetration Premises</b>				
Inspection Fee (per inspection)	New fee	\$ 140.00	N	0%
<b>Water Sampling/Audits</b>				
Annual Assessment - 1 water body	\$ 260.00	\$ 400.00	N	54%
Each additional water body (per water body)	New fee	\$ 240.00	N	0%
Second re-sample within the month due to non- compliance	\$ 80.00	\$ 80.00	N	0%
<b>Liquor and Gaming Control</b>				
Section 39 Certification	\$ 200.00	\$ 200.00	N	0%
<b>Liquor and Gaming Permits</b>				
One-offs	\$ 100.00	\$ 100.00	N	0%
Long term (minimum 1 year)	\$ 300.00	\$ 300.00	N	0%
Not-for-profit/Charitable Organisations (i.e. fundraising events)	N/A	NIL	N	N/A
<b>Noise</b>				



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	2017/18	2018/19	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>HEALTH SERVICES</b>				
Regulation 18 (non-conforming event e.g. concerts) Application	Fee as per Environmental Protection (Noise) Regs 1997	Fee as per Environmental Protection (Noise) Regs 1997	N	N/A
Regulation 18 (non-conforming event e.g. concerts) Late Fee	Fee as per Environmental Protection (Noise) Regs 1997	Fee as per Environmental Protection (Noise) Regs 1997	N	N/A
Regulation 13 (out-of-hours construction) Application where work is conducted by a business	\$ 130.00	\$ 130.00	N	0%
Regulation 13 (out-of-hours construction) Not-for-profit/Charitable Organisations (i.e. fundraising events)	New fee	NIL	N	N/A
<b>GENERAL</b>				
Transfer of an annual permits, licences and registrations (e.g. Lodging Houses)	\$ 100.00	\$ 100.00	N	0%
Reinspection due to incomplete/unsatisfactory work; second follow up; non-compliance with formal directions/notices	per hour \$ 80.00	\$ 80.00	N	0%
Late payment of Health Services fees	per month after second request \$ 60.00	\$ 60.00	N	0%
Health Work Order/Settlement Enquiry (i.e. Food business, Lodging houses)	\$ 190.00	\$ 190.00	N	0%
<b>Sampling &amp; Inspections (at discretion of Manager):</b>				
Officer Time	per hour \$ 80.00	\$ 80.00	Y	0%
Analytical costs	At cost	At cost	Y	N/A
Fees for annual permits, licences and registrations (excluding Offensive Trades) charged on a monthly pro-rata basis, minimum 1 month, up to 30 June				



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	2017/18	2018/19	Reference (Act, GST Regulation, Local Law, Policy)	Fee Comparison % Change		
<b>HEALTH SERVICES</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	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'		Fees as per Health Act 1911-Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974	Fees as per Health Act 1911-Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974	N		N/A



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	2017/18	2018/19	GST	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 (now includes scanned copy of plans) Note: The plans provided as part of the search fee include</b>						
City of Vincent only (1993 - current)	10 days	\$ 66.00	\$ 70.00	N	Local Govt Act 1995 S6.16	6%
City of Vincent and City of Stirling Combined	10 days	\$ 99.00	\$ 100.00	N		1%
City of Vincent and City of Perth Combined	10 days	\$ 99.00	\$ 100.00	N		1%
City of Vincent and City of Perth Combined	24 hour service	\$ 330.00	\$ 330.00	N		0%
<b>BUILDING AND PLANNING APPROVAL HARD COPIES</b>						
A4 - black and white	per copy	\$ 0.50	\$ 0.55	Y		10%
A3 - black and white	per copy	\$ 0.70	\$ 0.75	Y		7%
A2 - black and white						
1 - 5 copies	per copy	\$ 3.95	\$ 4.00	Y		1%
6 - 10 copies	per copy	\$ 3.40	\$ 3.45	Y		1%
21 or more copies	per copy	\$ 2.75	\$ 2.80	Y		2%
A1 - black and white						
1 - 5 copies	per copy	\$ 4.60	\$ 4.65	Y	Local Govt Act 1995 S6.16	1%
6 - 10 copies	per copy	\$ 4.00	\$ 4.10	Y		2%
21 or more copies	per copy	\$ 3.50	\$ 3.55	Y		1%
A0 - black and white						
1 - 5 copies	per copy	\$ 6.80	\$ 6.85	Y		1%
6 - 10 copies	per copy	\$ 6.30	\$ 6.35	Y		1%
21 or more copies	per copy	\$ 5.50	\$ 5.55	Y		1%
Delivery & collection of plans from a printer where applicable		\$ 93.20	\$ 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	3-5	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	\$ 1.55	\$ 1.60	Y		3%
Administration Fee associated with the arrangement of other planning, building or heritage related legal documentation.		\$ 83.00	\$ 90.00	N		8%
<b>HERITAGE FEES</b>						
Hire of Brookman and Moir Street Lacework		\$ 36.40	\$ 36.40	N	Local Govt Act 1995 S6.16	0%
Bond for Brookman and Moir Street Lacework		\$ 520.00	\$ 520.00	N		0%



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	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BUILDING AND PLANNING</b>						
<b>FORM 24 – CERTIFICATE OF APPROVAL</b>						
Built Strata Form 24 fee (1 – 5 allotments)		Strata Titles Act 1985 and Strata Titles General Regulations 1996	Strata Titles Act 1985 and Strata Titles General Regulations 1996	N	Strata Titles Act 1985 and Strata Titles General Regulations 1996	N/A
Built Strata Form 24 fee (6 – 100 allotments)		Strata Titles Act 1985 and Strata Titles General Regulations 1996	Strata Titles Act 1985 and Strata Titles General Regulations 1996	N	Strata Titles Act 1985 and Strata Titles General Regulations 1996	N/A
Built Strata Form 24 fee (in excess of 100 allotments)		Strata Titles Act 1985 and Strata Titles General Regulations 1996	Strata Titles Act 1985 and Strata Titles General Regulations 1996	N	Strata Titles Act 1985 and Strata Titles General Regulations 1996	N/A
<b>APPLICATIONS FOR BUILDING PERMITS, DEMOLITION PERMITS</b>						
Item 1. Form BA1 - Certified application for a building permit(S. 16(l))						
(a) for building work for a class 1 or class 10 building or incidental structure		In accordance with the Building Regulations 2012, Schedule 2, Division 1	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A
(b) for building work for a class 2 to class 9 building or incidental structure		In accordance with the Building Regulations 2012, Schedule 2, Division 1	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N		N/A
Item 2. Form BA2 - Uncertified application for a building permit (S. 16(l))		In accordance with the Building Regulations 2012, Schedule 2, Division 1	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N		N/A





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	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BUILDING AND PLANNING</b>						
Item 3. Form BA5 - Application for a demolition permit (S. 16(l))						
(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	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A
(b) for demolition work in respect of a class 2 to class 9 building		In accordance with the Building Regulations 2012, Schedule 2, Division 1	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N		N/A
Item 4. Form BA22 - Application to extend the time during which a building or demolition permit has effect (S. 32(3)(f))		In accordance with the Building Regulations 2012, Schedule 2, Division 1	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N		N/A
<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 2	In accordance with the Building Regulations 2012, Schedule 2, Division 2	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A
Item 2. Form BA9 - Application for a temporary occupancy permit for an incomplete building (class 2-9) (S. 47)		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 2	N		N/A



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	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BUILDING AND PLANNING</b>						
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)		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 2	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A
Item 4. Form BA9 - Application for a replacement occupancy permit for permanent change of the building's use, classification (class 2-9)(S. 49)		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 2	N		N/A
Item 5. Form BA11 - Application for an occupancy permit for registration of strata scheme, plan of re-subdivision (class 2-9) (S. 50(1) and (2))		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 2	N		N/A
Item 5. Form BA15 - Application for building approval certificate for registration of strata scheme, plan of re-subdivision (class 1-10) (S. 50(1) and (2))		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 2	N		N/A
Item 6. 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))		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 2	N		N/A



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	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BUILDING AND PLANNING</b>						
Item 7. 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))		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 2	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A
Item 8. Form BA9 - Application to replace an occupancy permit for an existing building (class 2-9) (S. 52(1))		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 2	N		N/A
Item 9. 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))		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 2	N		N/A
Item 10. Application to extend the time during which an occupancy permit or building approval certificate has effect (S. 65(3)(a))		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 2	N		N/A



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<b>BUILDING AND PLANNING</b>						
<b>OTHER APPLICATIONS</b>						
Item 1. 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 3	In accordance with the Building Regulations 2012, Schedule 2, Division 3	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A
<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)	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	N/A
Demolition Permit		In accordance with the Building Services (Complaint Resolution and Administration) Regulations 2011, Part 3, Division 2, Regulation 12(3)	In accordance with the Building Services (Complaint Resolution and Administration) Regulations 2011, Part 3, Division 2, Regulation 12(3)	N		N/A



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		2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>BUILDING AND PLANNING</b>						
Occupancy Permit or Building Approval Certificate		In accordance with the Building Services (Complaint Resolution and Administration) Regulations 2011, Part 3, Division 2, Regulation 12(4)	In accordance with the Building Services (Complaint Resolution and Administration) Regulations 2011, Part 3, Division 2, Regulation 12(4)	N	Building Services (Complaint Resolution and Administration) Regulations 2011	N/A
Occupancy Permit or Building Approval Certificate for unauthorised work		In accordance with the Building Services (Complaint Resolution and Administration) Regulations 2011, Part 3, Division 2, Regulation 12(5)	In accordance with the Building Services (Complaint Resolution and Administration) Regulations 2011, Part 3, Division 2, Regulation 12(5)	N		N/A
<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	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	N/A
<b>OTHER INSPECTION FEE</b>						
Swimming Pool Inspection Fee	per 4 year cycle	\$ 57.45	\$ 57.45	N	Building Regulations 2012	0%
	Per year	(\$14.36pa)	(\$14.36pa)			0%
Preliminary Strata Inspection and Report	per unit	\$ 10.00 (\$50.00 minimum)	\$ 10.00 (\$50.00 minimum)	N	Local Govt Act 1995 S6.16	0%



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<b>BUILDING AND PLANNING</b>						
Preliminary Strata Inspection and Report - Archive Search Fee	per unit	\$ 10.00	\$ 10.00	N	Local Govt Act 1995 S6.16	0%
		plus \$50.00 (\$100 min)	plus \$50.00 (\$100.00 minimum)			N/A
<b>FEEES FOR PLANNING SERVICES</b>						
Determining a development application (other than for an extractive industry) where the development has not commenced		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	N	Planning and Development Regulations 2009	N/A
Determining a development application (other than for an extractive industry) where the development has commenced or been carried		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	N		N/A
Determining a development application for an extractive industry where the development has not commenced or been carried out		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	N		N/A
Determining a development application for an extractive industry where the development has commenced or been carried out		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	N		N/A



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	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>BUILDING AND PLANNING</b>					
Determining an application to amend development approval		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2		Planning and Development Regulations 2009	N/A
Determining an application to cancel development approval		No Fee			N/A
Determining an initial application for approval of a home occupation where the home occupation has not commenced		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2		Planning and Development Regulations 2009	N/A
Determining an initial application for approval of a home occupation where the home occupation has commenced		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2			N/A
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		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2			N/A
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		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2			N/A



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<b>BUILDING AND PLANNING</b>						
Providing a Zoning Certificate or Replying to a property settlement questionnaire	per property	The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	N	Planning and Development Regulations 2009	N/A
Providing written planning advice	per property	The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	N		N/A
Planning scheme amendments, structure plans, activity centre plans or local development plans		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedules 3 an 4	The maximum fee in accordance with the Planning and Development Regulations 2009, Schedules 3 an 4	N		N/A
A DAP application where the estimated cost of the development is not less than \$3 million and less than \$7 million		The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	N	Planning and Development (Development Assessment Panels) Regulations 2011	N/A
A DAP application where the estimated cost of the development is not less than \$3 million and less than \$7 million		The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	N		N/A





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	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change		
<b>BUILDING AND PLANNING</b>							
A DAP application where the estimated cost of the development is not less than \$10 million and less than \$12.5 million		The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011		The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	N	Planning and Development (Development Assessment Panels) Regulations 2011	N/A
A DAP application where the estimated cost of the development is not less than \$12.5 million and less than \$15 million		The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011		The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	N	Planning and Development (Development Assessment Panels) Regulations 2011	N/A
A DAP application where the estimated cost of the development is not less than \$15 million and less than \$17.5 million		The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011		The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	N	Planning and Development (Development Assessment Panels) Regulations 2011	N/A
A DAP application where the estimated cost of the development is not less than \$17.5 million and less than \$20 million		The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011		The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	N	Planning and Development (Development Assessment Panels) Regulations 2011	N/A



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		2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>BUILDING AND PLANNING</b>						
A DAP application where the estimated cost of the development is \$20 million or more		The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	N	Planning and Development (Development Assessment Panels) Regulations 2011	N/A
An application under regulation 17 for reconsideration of an application		The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	N		N/A
<b>GENERAL PLANNING FEES</b>						
Issue of written heritage Advice	per property	\$ 88.00	\$ 88.00	Y	Local Govt Act 1995 S6.16	0%
Issue of heritage advice - Involves preliminary heritage check	per property	\$ 138.00	\$ 138.00	Y		0%
Issue of heritage advice - Involves full heritage assessment	per property	\$ 192.50	\$ 192.50	Y		0%
Cash in lieu payment for car parking	per car parking bay, or part thereof	\$ 5,400.00	\$ 5,400.00	N	Local Govt Act 1995 S6.16	0%
Cash in lieu payment for car parking for development application that meet the optional DAP application.	per car parking bay, or part thereof	\$ 10,800.00	Double the 'Cash in lieu payment for car parking' charge above.	N	Local Govt Act 1995 S6.16	N/A
Percentage for Public Art Threshold Value		\$ 1,092,000.00	\$ 1,092,000.00			0%
Change of Property Numbering & Addressing Application		\$ 105.00	\$ 105.00	N		0%
Development Application Pre-Lodgement Fee (max of 2 DRP meetings only)		\$ 690.00	\$ 690.00	Y		0%
Commercial Partitioning Application		\$ 350.00	\$ 350.00	N		0%
Space marking & Signage of car share space	per car bay	\$ 800.00	\$ 800.00			0%
Making good of car bays after cessation of use for car sharing	per car bay	\$ 700.00	\$ 700.00			0%



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	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>BUILDING AND PLANNING</b>					
<b>GENERAL FEES</b>					
Application of an over height dividing Fence	\$ 90.00	\$ 90.00	N	Local Govt Act 1995 S6.16	0%
<b>Administration and Advertising planning related matters not requiring a planning application - Low Impact Telecommunication Facilities</b>					
≤ 500 mailout letters	\$ 1,250.00	\$ 1,250.00	Y		0%
>501 mailout letters	\$ 1,875.00	\$ 1,875.00	Y		0%



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<b>WASTE SERVICES</b>						
<b>RUBBISH CHARGE PER BIN</b>						
Non Rate Properties Garbage 660L (weekly collection)	per annum	\$ 965.00	\$ 1,013.00	N	Waste Avoidance and Resources Recovery Act 2007 s67	5%
Non Rated Properties Garbage 240L (weekly collection)	per annum	\$ 350.00	\$ 368.00	N		5%
Non Rated Properties Garbage 140L (weekly collection)	per annum	\$ 220.00	\$ 231.00	N		5%
Non Rated Properties Recycling 240L (fortnightly collection)	per annum	\$ 95.00	\$ 100.00	N		5%
Non Rated Properties Recycling 360L (fortnightly collection)	per annum	\$ 125.00	\$ 131.00	N		5%
One-Off additional Garbage Collection 140L	per bin	\$ 60.00	\$ 63.00	Y		5%
One-Off additional Garbage Collection 240L	per bin	\$ 100.00	\$ 105.00	Y		5%
Confiscated Bin Return - both Garbage and Recycling	per bin	\$ 75.00	\$ 79.00	Y		5%
One-off additional Recycling Collection (both 240L and 360L)	per bin	\$ 35.00	\$ 37.00	Y		6%
Recycling Extra Service 360L	per bin	N/A	N/A	Y		
Additional Garbage Collection* 140L (weekly collection) - Rated Properties	per annum	\$ 255.00	\$ 268.00	N		5%
Additional Garbage Collection* 240L (weekly collection) - Rated Properties * An exemption may be granted in extenuating circumstances, i.e. special needs/medical	per annum	\$ 430.00	\$ 452.00	N		5%
Existing additional Recycling Services 240L (fortnightly collection) - Rated Properties	per annum	\$ 80.00	\$ 84.00	N		5%
Upgrade Recycling Collection from 240L to 360L (fortnightly collection) - Rated Properties	per annum	\$ 40.00	\$ 42.00	N		5%
Event Bins Hire - 240L Garbage (including disposal)	A pair	\$ 100.00	\$ 105.00	Y		5%
Event Bins Hire - 240L Recycling (including disposal)	A pair	\$ 100.00	\$ 52.50	Y		-48%
Event Bins Recycling Disposal - Contamination fee (Deducted from bond)	per bin	\$ 50.00	\$ 53.00	Y		6%
Event Bins Bond for less than 10 pairs hired (not refunded if bins are damaged, lost, overfull or contaminated).	per event (refundable)	\$ 250.00	\$ 263.00	N		5%
Event Bins Bond for more than 10 pairs hired (not refunded if bins are damaged, lost, overfull or contaminated).	per event (refundable)	\$ 500.00	\$ 525.00	N		5%
<b>ENVIRONMENTALLY FRIENDLY WASTE DISPOSAL</b>						
Compost Bin	per item	\$ 30.00	\$ 30.00	Y	0%	
Aerator	per item	\$ 10.00	\$ 10.00	Y	0%	



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In Ground Worm Farm	per item	\$ 15.00	\$ 15.00	Y	3-5	0%	
Bokashi Bucket	per item	\$ 25.00	\$ 25.00	Y		0%	
Mattress Recycling Collection Fee	per item	\$ 10.00	\$ 20.00	Y		100%	
<b>Worm Farms</b>							
Total factory	1Kg	\$ 120.00	\$ 120.00	Y		0%	
Factory only	each	\$ 75.00	\$ 75.00	Y		0%	
Worms Only	1Kg	\$ 70.00	\$ 70.00	Y		0%	
Worms Only	½ Kg	\$ 50.00	\$ 50.00	Y		0%	
<b>Native Plant Sales</b>							
Native Tubestock	Each	New fee	\$ 1.00	Y		N/A	
Kangaroo Paws	Each per 130mm pot	New fee	\$ 5.00	Y	N/A		
Native Fertiliser	500g	New fee	\$ 5.00	Y	N/A		



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	2017/18	2018/19	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	\$ 100.00	N	Local Govt Act 1995 S6.16	0%	
<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	Maximum \$5000	Maximum \$5000	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	Maximum \$5000	Maximum \$5000	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.						
<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 - 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%	



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<b>Parklet Fees</b>					
Preliminary Application Fee	\$ 200.00	\$ 200.00	N	Local Govt Act 1995 S6.16	0%
Approval Fee (one off payment)	\$ 1,000.00	\$ 1,000.00	N		0%
Annual Renewal Fee	\$ 500.00	\$ 500.00	N		0%



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<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	\$30 - \$35	\$ 32.50	Y	Local Govt. Act 1995 S6.16	0%
Commercial use	per hour	\$60 - \$70	\$ 65.00	Y		0%
Wedding ceremony/reception	per hour	\$ 72.50	\$ 72.50	Y		0%
<b>Category Two (incorporates Mount Hawthorn Lesser Hall, North Perth Lesser Hall, Royal Park Hall)</b>						
Community use	per hour	\$25 - \$30	\$ 25.00	Y	Local Govt. Act 1995 S6.16	0%
Commercial use	per hour	\$50 - \$60	\$ 50.00	Y		0%
Wedding ceremony/reception	per hour	\$ 65.00	\$ 65.00	Y		0%
<b>Category Three (incorporates Menzies Pavilion, Banks Reserve Pavilion)</b>						
Community use	per hour	\$20 - \$25	\$ 20.00	Y	Local Govt. Act 1995 S6.16	0%
Commercial use	per hour	\$40 - \$50	\$ 40.00	Y		0%
Wedding ceremony/reception	per hour	\$ 57.50	\$ 57.50	Y		0%
<b>Category Four (incorporates Woodville Reserve Pavilion, Beatty Park Reserve Pavilion, Birdwood Square Pavilion)</b>						
Community use	per hour	\$15 - \$17.50	\$ 15.00	Y	Local Govt. Act 1995 S6.16	0%
Commercial use	per hour	\$30 - \$35	\$ 30.00	Y		0%
Wedding ceremony/reception	per hour	\$ 46.25	\$ 46.50	Y		1%
<b>Bonds and Other Charges</b>						
Facility Bond		\$0.00 min \$5,000.00 max	\$0.0 min - \$5000 max	N	Local Govt. Act 1995 S6.16	N/A
Replacement of lost key	per key	\$ 25.00	\$ 25.00	Y		0%
Cancellation fee - once booking has been completed and confirmation sent	per booking	\$ 20.00	\$ 20.00	Y		0%
Late booking fee - booking taking place within 24 hours of event/meeting	per booking	\$ 20.00	\$ 20.00	Y		0%





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<b>SPORTSGROUNDS AND RESERVES</b>							
<b>CASUAL HIRE OF SPORTSGROUNDS</b>							
With facilities (Category Four Facilities)*	half day (8am to 1pm or 1pm-6pm)	\$ 237.00	\$ 237.00	Y	Local Govt Act 1995 S6.16	0%	
With facilities (Category Four Facilities)**	full day (8am-6pm)	\$ 411.00	\$ 411.00	Y		0%	
Without facilities (Category Four Facilities)*	half day (8am to 1pm or 1pm-6pm)	\$ 162.00	\$ 162.00	Y		0%	
Without facilities (Category Four Facilities)**	full day (8am-6pm)	\$ 261.00	\$ 261.00	Y		0%	
<b>SEASONAL HIRE OF SPORTSGROUNDS</b>							
<b>Senior Sportsground Usage Charges</b>							
Matchplay or training (per person per season)		\$ 40.00	\$ 40.00	Y		0%	
Matchplay and training (per person per season)		\$ 80.00	\$ 80.00	Y		0%	
Local Sporting Club Casual Sportsground Facility Hire (facility only)	per hour	\$ 5.00	\$ 5.00	Y		0%	
<b>Community objective rebates up to a maximum of 25% as determined by the Director Community Engagement</b>							
<b>Juniors</b>							
Percentage of Juniors Residing within City of Vincent							
60% or greater		no charge	no charge				
40% - 60%	per junior	\$ 2.00	\$ 2.00	Y	0%		
20% - 40%	per junior	\$ 3.00	\$ 3.00	Y	0%		
0% - 20%	per junior	\$ 5.00	\$ 5.00	Y	0%		
Local sporting club casual sportsground facility hire (facility only)	per hour	\$ 5.00	\$ 5.00	Y	0%		
<b>Floodlights</b>							
Charles Veryard Reserve*	per hour	\$ 20.00	\$ 20.00	Y	0%		
Les Lilleyman Reserve*	per hour	\$ 20.00	\$ 20.00	Y	0%		
Britannia Reserve*	per hour	\$ 10.00	\$ 10.00	Y	0%		
Birdwood Square*	per hour	\$ 5.00	\$ 5.00	Y	0%		
Beatty Park*	per hour	\$ 20.00	\$ 20.00	Y	0%		
Menzies Park*	per hour	\$ 10.00	\$ 10.00	Y	0%		
Forrest Park*	per hour	\$ 20.00	\$ 20.00	Y	0%		



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<b>SPORTSGROUNDS AND RESERVES</b>							
<b>SCHOOL HIRE OF SPORTSGROUNDS</b>							
<b>During school hours</b>							
Schools within City of Vincent	per hour	Free	Free	N	Local Govt Act 1995 S6.16	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	\$ 42.00	\$ 42.00	Y		0%	
Schools not within City of Vincent	half day	\$ 121.50	\$ 121.50	Y		0%	
Schools not within City of Vincent	full day	\$ 243.00	\$ 243.00	Y		0%	
<b>After school hours</b>							
Schools within City of Vincent	per hour	\$ 42.00	\$ 42.00	Y	0%		
Schools within City of Vincent	half day	\$ 121.50	\$ 121.50	Y	0%		
Schools within City of Vincent	full day	\$ 243.00	\$ 243.00	Y	0%		
<b>CASUAL HIRE OF RESERVES</b>							
<b>Casual park hire (including Town Centres)</b>							
Community Rate	per hour	\$ 36.00	\$ 36.00	Y	Local Govt Act 1995 S6.16	0%	
Commercial Rate	per hour	\$ 100.00	\$ 100.00	Y		0%	
<b>Gazebo Hire</b>							
Community Rate	per hour	\$ 54.00	\$ 54.00	Y	Local Govt Act 1995 S6.16	0%	
Commercial Rate	per hour	\$ 150.00	\$ 150.00	Y		0%	
<b>Dog Training Classes</b>							
Charge per six month season		\$ 375.00	\$ 375.00	Y	Local Govt Act 1995 S6.16	0%	
<b>Group Fitness Classes (per 6 month season)</b>							
Up to 5 Persons		\$ 330.00	\$ 330.00	Y		0%	
5 to 10 Persons		\$ 660.00	\$ 660.00	Y		0%	
10 to 20 Persons		\$ 1,370.00	\$ 1,370.00	Y	0%		
<b>EVENTS</b>							
<b>Event Application Fee</b>							
Events up to 1 day		\$ 210.00	\$ 250.00	Y	Local Govt Act 1995 S6.16	19%	
Events 2 days or more		\$ 420.00	\$ 500.00	Y		19%	
<b>Wedding Bookings</b>							
Photography / Ceremony on parks	per hour	\$ 75.00	\$ 75.00	Y	Local Govt Act 1995 S6.16	0%	
Community Rate	half day	\$ 625.00	\$ 625.00	Y		0%	
Commercial Rate	half day	\$ 1,500.00	\$ 1,750.00	Y	Local Govt Act 1995 S6.16	17%	
Community Rate	full day	\$ 1,250.00	\$ 1,250.00	Y		0%	



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<b>SPORTSGROUNDS AND RESERVES</b>							
Commercial Rate	full day	\$ 2,800.00	\$ 3,500.00	Y	100%	25%	
Bump in / Bump out		n/a	Half of the fee	Y		100%	
<b>LEEDERVILLE OVAL</b>							
<b>Casual Hire of Sportsground</b>							
Without facilities half day	half day (8am to 1pm or 1pm-6pm)	\$ 162.00	\$ 175.00	Y	Local Govt Act 1995 S6.16	8%	
Without facilities full day	full day (8am-6pm)	\$ 261.00	\$ 275.00			5%	
<b>Half Day Event</b>							
Community Rate	half day	\$ 625.00	\$ 625.00			0%	
Under 1000 people - Commercial Rate	half day	\$ 1,500.00	\$ 2,500.00			67%	
Bump in / Bump out		n/a	Half of the fee	Y		100%	
<b>Full Day Event</b>							
Community Rate	full day	\$ 1,250.00	\$ 1,250.00			0%	
Under 1000 people - Commercial Rate	full day	\$ 2,800.00	\$ 5,000.00			79%	
Bump in / Bump out		n/a	Half of the fee	Y		100%	
<b>Floodlights</b>	per hour	\$ 115.00	\$ 275.00			139%	
<b>LEEDERVILLE OVAL CONCERTS / COMMERCIAL EVENTS</b>							
Event Application Fee	per booking	n/a	\$ 500.00	Y		100%	
1000 - 5000 patrons	per day	n/a	\$ 7,900.00	Y		100%	
5000 - 12000 patrons	per day	n/a	\$ 12,600.00	Y		100%	
Bump-in/Bump-out	per day	n/a	half the applicable day fee	Y		100%	
<b>BONDS / CANCELLATION / ADMINISTRATION FEES - SPORTSGROUND AND RESERVES</b>							
General Bond (Refundable)		\$0.00 min \$5,000.00 max	\$0.00 min - \$5000 max	N	Local Govt Act 1995 S6.16	N/A	
Event Bond (Refundable)		\$0.00 min \$5,000.00 max	\$500.00 min - \$15,000.00 max	N		N/A	
Cancellation fee - once booking has been completed and confirmation sent	per booking	\$ 20.00	\$ 20.00	Y		0%	
Late booking fee - booking taking place within 24 hours of event/meeting	per booking	\$ 20.00	\$ 20.00	Y		0%	
Extra Key		\$ 25.00	\$ 25.00	Y	Local Govt Act	0%	



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FEEES AND CHARGES 2018/2019

Attachment 5

	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>SPORTSGROUNDS AND RESERVES</b>					
Unauthorised use of halls and/or reserves (prior permission or confirmation not given by Council)		Applicable usage fee plus 100% penalty	Applicable usage fee plus 100% penalty	Y	1995 S6.16 N/A
* Based on estimated usage and annual maintenance costs					



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	2017/18	2018/19	GST	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	\$ 7.00	\$ 7.00	Y	Local Govt Act 1995 S6.16	0%	
A person 5 years of age and under 16 years of age	\$ 5.00	\$ 5.00	Y		0%	
A child aged 3 or 4 years of age (Preschooler)	\$ 2.00	\$ 2.00	Y		0%	
A child 0-2 years of age (Baby)	Free	Free	N		N/A	
An adult supervising a child aged 0-4 years	\$ 7.00	\$ 7.00	Y		0%	
Any person under the control of a City of Vincent licensed swimming coach (Trainer)	\$ 3.50	\$ 3.50	Y		0%	
A pensioner/senior card holder	\$ 4.20	\$ 4.20	Y		0%	
Full time students producing proof of student status	\$ 5.50	\$ 5.50	Y		0%	
<b>Spectator</b>						
16 yrs & over	\$ 2.50	\$ 1.00	Y		-60%	
15 yrs & under	Free	Free	N		N/A	
Family Pass (2 Adults, 2 Children or 1 Adult, 3 Children)	\$ 18.00	\$ 18.00	Y		0%	
Extra Child	\$ 3.00	\$ 3.00	Y		0%	
Child - Weeknights 6.30pm to 9pm	\$ 2.00	\$ 2.00	Y	0%		
Family - Weeknights 6.30pm to 9pm	\$ 10.00	\$ 10.00	Y	0%		
A parent accompanying a child with a City of Vincent licensed coach	Free	Free	N	N/A		
Locker hire (wallet locker casual rates)	From \$1.00	From \$1.00	Y	0%		
Hire of swim aids	\$ 2.00	\$ 2.00	Y	0%		
<b>Sauna/Spa/Steam Room/Swim</b>						
Adult	\$ 11.50	\$ 11.50	Y	0%		
Pensioner/Senior	\$ 8.50	\$ 8.50	Y	0%		
Student	\$ 10.50	\$ 10.50	Y	0%		
<b>Upgrade Swim to Sauna/Spa/Steam Room</b>						
Adult	\$ 5.50	\$ 4.50	Y	-18%		
Pensioner/Senior	\$ 4.50	\$ 4.10	Y	-9%		
Student	\$ 5.30	\$ 5.00	Y	-6%		



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	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BEATTY PARK LEISURE CENTRE FEES</b>						
<b>FITNESS CLASSES</b>						
Group Fitness/Swim - 1 hour or 45 minute class	\$ 16.00	\$ 17.00	Y	Local Govt Act 1995 S6.16	6%	
Group Fitness/Swim - 30 minute class	\$10.00 to \$20.00	\$10.00 to \$20.00	Y		0%	
Aqua Fitness/Swim	\$ 16.00	\$ 17.00	Y		6%	
Cycling Fitness	\$ 17.00	\$ 17.00	Y		0%	
<b>Fitness Class (Pensioner/Senior)</b>	<b>new fee</b>	<b>\$ 10.00</b>	<b>Y</b>		100%	
<b>HEALTH &amp; FITNESS</b>						
Casual Gym/swim	\$ 16.00	\$ 17.00	Y		6%	
Casual Gym/swim (Pensioner/Senior)	\$ 10.00	\$ 10.00	Y		0%	
Casual Gym/swim/spa/sauna/steam room	\$ 24.50	\$ 24.50	Y		0%	
Casual Gym/swim/spa/sauna/steam room (Pensioner/Senior)	\$ 14.50	\$ 14.00	Y		-3%	
Casual appraisal or workout with gym instructor	\$ 60.00	\$ 60.00	Y		0%	
Energy Wise (Seniors Program) per session	\$ 9.00	\$ 10.00	Y		11%	
Energy Wise (Seniors Program) per term - 20 sessions pass	\$ 155.00	\$ 155.00	Y		0%	
<b>Personal Training 1 to 1</b>						
½ hour session - member & non-member	\$ 48.00	\$ 50.00	Y	4%		
1 hour session - member	\$ 80.00	\$ 80.00	Y	0%		
1 hour session - non-member	\$ 85.00	\$ 85.00	Y	0%		
<b>Personal Training 2 to 1</b>						
1 hour session - member	\$ 50.00	\$ 50.00	Y	0%		
1 hour session - non-member	\$ 60.00	\$ 60.00	Y	0%		
<b>Personal Training group session (4+ participants)</b>						
1 hour session - member	\$ 30.00	\$ 30.00	Y	0%		
1 hour session - non-member	\$ 35.00	\$ 35.00	Y	0%		



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	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BEATTY PARK LEISURE CENTRE FEES</b>						
<b>FULL MEMBERSHIP</b>						
Individual 12 months	\$ 980.00	\$ 980.00	Y	Local Govt Act 1995 S6.16	0%	
Individual 12 months - Pensioner/Senior discount 15%	\$ 833.00	\$ 833.00	Y		0%	
Individual 12 months - Student discount 10%	\$ 882.00	\$ 882.00	Y		0%	
Individual 12 months - Ratepayer discount 10%	\$ 882.00	\$ 882.00	Y		0%	
Individual 3 months	\$ 380.00	\$ 380.00	Y		0%	
Individual 3 months - Pensioner/Senior discount 15%	\$ 323.00	\$ 323.00	Y		0%	
Individual 3 months - Student discount 10%	\$ 342.00	\$ 342.00	Y		0%	
Individual 3 months - Ratepayer discount 10%	\$ 342.00	\$ 342.00	Y		0%	
Individual 1 month	\$ 135.00	\$ 135.00	Y		0%	
Individual 1 month - Pensioner/Senior discount 15%	\$ 114.75	\$ 114.75	Y		0%	
Individual 1 month - Student discount 10%	\$ 121.50	\$ 121.50	Y		0%	
Individual 1 month - Ratepayer discount 10%	\$ 121.50	\$ 121.50	Y		0%	
<b>Pool only membership</b>						
Individual 12 months	\$ 650.00	\$ 650.00	Y		0%	
Individual 12 months - Pensioner/Senior discount 15%	\$ 552.50	\$ 552.50	Y		0%	
Individual 12 months - Student discount 10%	\$ 585.00	\$ 585.00	Y		0%	
Individual 12 months - Ratepayer discount 10%	\$ 585.00	\$ 585.00	Y		0%	
Individual 3 months	\$ 250.00	\$ 250.00	Y		0%	
Individual 3 months - Pensioner/Senior discount 15%	\$ 212.50	\$ 212.50	Y		0%	
Individual 3 months - Student discount 10%	\$ 225.00	\$ 225.00	Y		0%	
Individual 3 months - Ratepayer discount 10%	\$ 225.00	\$ 225.00	Y	0%		
Individual 1 month	\$ 90.00	\$ 90.00	Y	0%		
Individual 1 month - Pensioner/Senior discount 15%	\$ 76.50	\$ 76.50	Y	0%		
Individual 1 month - Student discount 10%	\$ 81.00	\$ 81.00	Y	0%		
Individual 1 month - Ratepayer discount 10%	\$ 81.00	\$ 81.00	Y	0%		



FEES AND CHARGES 2018/2019

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	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BEATTY PARK LEISURE CENTRE FEES</b>						
<b>Monthly Debiting Membership</b>						
<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>						
Administration Fee	\$ 35.00	\$ 35.00	Y	Local Govt Act 1995 S6.16	0%	
Suspension Fee	\$ 10.00	\$ 10.00	Y		0%	
Full Membership Monthly	\$ 85.71	\$ 85.71	Y		0%	
Full Membership Monthly - Pensioner/Senior discount 15%	\$ 72.98	\$ 72.98	Y		0%	
Full Membership Monthly - Student discount 10%	\$ 77.22	\$ 77.22	Y		0%	
Full Membership Monthly - Ratepayer discount 10%	\$ 77.22	\$ 77.22	Y		0%	
Pool only Direct Debit	\$ 54.90	\$ 54.90	Y		0%	
Pool only Direct Debit - Pensioner/Senior discount 15%	\$ 46.79	\$ 46.79	Y		0%	
Pool only Direct Debit - Student discount 10%	\$ 49.50	\$ 49.50	Y		0%	
Pool only Direct Debit - Ratepayer discount 10%	\$ 49.50	\$ 49.50	Y		0%	
Fly in Fly Out Direct Debit - 50% discount on normal rate(max 6 months - proof of employment required)	new fee	50% discount	Y			
<b>Child Pool only membership</b>						
Individual 6 months	new fee	\$ 240.00	Y		100%	
Pool only Direct Debit	new fee	\$ 40.00	Y		100%	
<b>Direct Debit Membership Monthly with Personal Training</b>						
1 session per week (30 minute)	\$ 250.37	\$ 250.37	Y	0%		
2 sessions per week (30 minute)	\$ 415.04	\$ 415.04	Y	0%		
<b>Corporate Memberships (minimum of 5 people join together)</b>						
12 months	\$ 840.00	\$ 840.00	Y	0%		
Ongoing Direct Debit payment (minimum 12 months)	\$ 70.00	\$ 70.00	Y	0%		
<b>Renewing Member</b>						
12 months - full (12.5% discount)	\$ 857.50	\$ 857.50	Y	0%		
12 months - pool (12.5% discount)	\$ 568.75	\$ 568.75	Y	0%		
<b>Lost Card fee (Member or Swim School)</b>	<b>new fee</b>	<b>\$ 5.00</b>	<b>Y</b>	<b>100%</b>		





FEES AND CHARGES 2018/2019

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	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BEATTY PARK LEISURE CENTRE FEES</b>						
<b>Special Promotions</b>						
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	
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	
<b>Multi Entry Cards (valid for 24 months from date of purchase)</b>						
<b>Adult Swim</b>						
10 entries	\$ 58.00	\$ 63.00	Y	Local Govt Act 1995 S6.16	9%	
20 entries	\$ 110.00	\$ 119.00	Y		8%	
<b>Child Swim</b>						
10 entries	\$ 44.00	\$ 45.00	Y		2%	
20 entries	\$ 83.50	\$ 85.00	Y		2%	
<b>Pensioner Swim</b>						
10 entries	\$ 38.00	\$ 38.00	Y		0%	
20 entries	\$ 72.00	\$ 72.00	Y		0%	
<b>Student Swim</b>						
10 entries	\$ 49.00	\$ 49.50	Y		1%	
20 entries	\$ 93.00	\$ 93.50	Y		1%	
<b>Trainers</b>						
10 entries	\$ 31.50	\$ 31.50	Y		0%	
20 entries	\$ 59.50	\$ 59.50	Y		0%	
50 entries	\$ 148.75	\$ 148.75	Y		0%	
<b>Adult Swim/Sauna/Spa/Steam Room</b>						
10 entries	\$ 103.50	\$ 103.50	Y		0%	
20 entries	\$ 195.50	\$ 195.50	Y		0%	



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	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BEATTY PARK LEISURE CENTRE FEES</b>						
<b>Pensioner Swim/Sauna/Spa/Steam room</b>						
10 entries	\$ 76.50	\$ 76.50	Y	Local Govt Act 1995 S6.16	0%	
20 entries	\$ 144.50	\$ 144.50	Y		0%	
<b>Student Swim/Sauna/Spa/Steam room</b>						
10 entries	\$ 94.50	\$ 94.50	Y		0%	
20 entries	\$ 178.50	\$ 178.50	Y		0%	
<b>Group Fitness/Swim (30 minute class)</b>						
10 entries	\$ 90.00	\$ 90.00	Y		0%	
20 entries	\$ 170.00	\$ 170.00	Y		0%	
<b>Group Fitness/Swim (1 hour or 45 minute class)</b>						
10 entries	\$ 144.00	\$ 153.00	Y		6%	
20 entries	\$ 272.00	\$ 289.00	Y		6%	
<b>Aqua Fitness/Swim</b>						
10 entries	\$ 144.00	\$ 153.00	Y		6%	
20 entries	\$ 272.00	\$ 289.00	Y		6%	
<b>Gym/Swim</b>						
10 entries	\$ 144.00	\$ 153.00	Y		6%	
20 entries	\$ 272.00	\$ 289.00	Y		6%	
<b>RPM/Swim</b>						
10 entries	\$ 153.00	\$ 153.00	Y		0%	
20 entries	\$ 289.00	\$ 289.00	Y		0%	
<b>Fitness Class/Swim (Pensioner/Senior) or Gym/Swim (Pensioner/Senior)</b>						
<b>10 entries</b>	<b>new fee</b>	<b>\$ 90.00</b>	<b>Y</b>	100%		
<b>20 entries</b>	<b>new fee</b>	<b>\$ 170.00</b>	<b>Y</b>	100%		
<b>Personal Training 1 to 1 (1/2 hour session)</b>						
10 sessions – member/non-member - Discount 15%	\$ 408.00	\$ 425.00	Y	4%		
20 sessions – member/non-member - Discount 20%	\$ 768.00	\$ 800.00	Y	4%		



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	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BEATTY PARK LEISURE CENTRE FEES</b>						
<b>Personal Training 1 to 1 (1 hour session)</b>						
10 sessions - member	\$ 680.00	\$ 680.00	Y	Local Govt Act 1995 S6.16	0%	
20 sessions - member	\$ 1,280.00	\$ 1,280.00	Y		0%	
10 sessions - non-member	\$ 722.50	\$ 722.50	Y		0%	
20 sessions - non-member	\$ 1,360.00	\$ 1,360.00	Y		0%	
<b>Personal Training 2 to 1 (1 hour session)</b>						
10 sessions - member	\$ 425.00	\$ 425.00	Y		0%	
20 sessions - member	\$ 800.00	\$ 800.00	Y		0%	
10 sessions - non-member	\$ 510.00	\$ 510.00	Y		0%	
20 sessions - non-member	\$ 960.00	\$ 960.00	Y		0%	
<b>Special group training programs (ie. 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	\$ 25.00	Y		0%	
20 entries - member	\$ 50.00	\$ 50.00	Y		0%	
10 entries - non-member	\$ 75.00	\$ 75.00	Y		0%	
20 entries - non-member	\$ 150.00	\$ 150.00	Y		0%	
<b>VACATION CLASSES/IN TERM CLASSES</b>						
<b>In term Swimming</b>						
Term 1 & 4	\$ 3.20	\$ 3.40	N	6%		
Term 2 & 3	\$ 2.70	\$ 2.90	N	7%		



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		2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BEATTY PARK LEISURE CENTRE FEES</b>							
<b>Vacation Swimming</b>							
10 entry Child & 1 Adult (20% discount)		\$ 48.00	\$ 45.00	N	Local Govt Act 1995 S6.16	-6%	
10 entry Second Child (20% discount)		\$ 28.00	No discount	N			
10 entry Spectator		\$ 25.00	Free	Y		-100%	
Child Single Entry		\$ 3.50	\$ 4.00	N		14%	
Adult Spectator		\$ 2.50	Free	Y		-100%	
<b>CRÈCHE (PER 1.5 HR SESSION)</b>							
Non-member - 1st child		\$ 7.50	\$ 7.00	Y		-7%	
Non-member - 2nd child		\$ 6.00	\$ 6.00	Y		0%	
Member - 1st child		\$ 2.50	\$ 2.50	Y		0%	
Member - 2nd child		\$ 2.00	\$ 2.00	Y		0%	
<b>CARNIVAL FEES</b>							
Carnival entry fee (School Child & Adult Swimmer)		\$ 3.50	\$ 4.00	Y	14%		
Carnival entry fee (Adult Spectator)		New Fee	\$ 1.00	Y	100%		
<b>LANE FEES</b>							
<b>Clubs/Groups/Carnivals</b>							
12m lane	per hour	\$ 6.50	\$ 7.00	Y	8%		
25m lane	per hour	\$ 13.00	\$ 14.00	Y	8%		
50m lane	per hour	\$ 15.00	\$ 16.00	Y	7%		
<b>30m Pool</b>							
Lane	per hour	\$ 12.50	\$ 13.50	Y	8%		
Half pool	per hour	\$ 30.00	\$ 33.00	Y	10%		
Whole pool	per hour	\$ 48.00	\$ 50.00	Y	4%		
<b>Commercial use &amp; casual Use by licensed coach</b>							
25m and 50m	Per hour	\$ 28.00	\$ 30.00	Y	7%		
30m Pool	Per hour	\$ 22.00	\$ 24.00	Y	9%		
12m Pool	Per hour	\$ 12.00	\$ 13.00	Y	8%		



FEES AND CHARGES 2018/2019

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		2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BEATTY PARK LEISURE CENTRE FEES</b>							
<b>Commercial Swimming/Coaching Fee</b>							
50m pool (lane per month)	Up to 150 hr/mth	\$ 270.00	\$ 270.00	Y	Local Govt Act 1995 S6.16		
<b>ROOM HIRE</b>							
<b>Indoor Cycling Room</b>							
Community Group (RPM Class)		\$ 115.00	\$ 120.00	Y		4%	
Commercial Group		\$115.00 - \$330.00	\$120 - \$350	Y		6%	
<b>Group Fitness Room (Studio 2)</b>							
Community Group	per hour	\$ 42.50	\$ 42.50	Y		0%	
Commercial Group	per hour	\$ 65.00	\$ 65.00	Y		0%	
<b>Club Room</b>							
Community Group	per hour	\$ 32.50	\$ 34.00	Y		5%	
Commercial Group	per hour	\$ 50.00	\$ 55.00	Y		10%	
<b>Crèche Room</b>							
Community Group	per hour	\$ 32.50	\$ 34.00	Y		5%	
Commercial Group	per hour	\$ 50.00	\$ 55.00	Y		10%	
<b>Lounge Café (Exclusive Use)</b>							
Community Group	per hour	\$ 17.50	\$ 17.00	Y		-3%	
Commercial Group	per hour	\$ 22.50	\$ 22.00	Y		-2%	
<b>Wellness Rooms (2 Rooms)</b>							
Community Group	per hour	\$ 16.00	\$ 16.00	Y		0%	
Commercial Group	per hour	\$ 22.00	\$ 25.00	Y		14%	
<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)		\$ 125.00	\$ 125.00	Y	0%		
Entry (per person)		\$ 10.00	\$ 10.00	Y	0%		



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	2017/18	2018/19	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BEATTY PARK LEISURE CENTRE FEES</b>						
<b>Meeting beyond normal closing hours</b>						
First 2 hours	\$ 150.00	\$ 150.00	Y	Local Govt Act 1995 S6.16	0%	
Thereafter	\$ 200.00	\$ 200.00	Y		0%	
<b>LEARN TO SWIM PROGRAMME</b>						
<b>Direct debit admin fees</b>						
Initial setup fee (all new enrolments)	\$ 10.00	\$ 10.00	N	Local Govt Act 1995 S6.16	0%	
Renew setup fee (rejoining students)	\$ 5.00	\$ 5.00	N		0%	
<b>Adults</b>						
One lesson per week	\$ 19.00	\$ 20.00	N	Local Govt Act 1995 S6.16	5%	
Adult multicultural	\$ 15.00	\$ 15.00	N		0%	
<b>Children (Direct debit 4 weekly billing)</b>						
One lesson per week	\$ 16.60	\$ 16.75	N	Local Govt Act 1995 S6.16	1%	
Second child	\$ 15.50	\$ 15.60	N		1%	
3 or more children	\$ 15.50	\$ 15.60	N		1%	
One on one (Special needs)	\$ 27.70	\$ 28.50	N		3%	
One on one	\$ 45.00	\$ 50.00	N		11%	
Angelfish first enrolment	\$ 16.60	\$ 16.75	N		1%	
<b>Squad (60 min session)</b>						
One (1) session per week	\$ 18.20	\$ 18.50	N		2%	