

## ADOPTION OF 2020/21 ANNUAL BUDGET

- Attachments:
1. Financial Statements 2020/21 Budget
  2. Capital Budget 2020/21
  3. Detailed Operating Statements by Directorate 2020/21
  4. Fees and Charges Schedule 2020/21
  5. Financial Hardship Guidelines - Rates

## RECOMMENDATION:

That Council BY ABSOLUTE MAJORITY:

## 1. BUDGET:

Pursuant to the provisions of Section 6.2(1) of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, ADOPTS the City of Vincent Annual Budget as detailed in Attachments 1 and 2 for the year ended 30 June 2021, which includes:

- 1.1 Statement of Comprehensive Income by Nature or Type, and Statement of Comprehensive Income by Program, showing a net result for that year of (\$5,290,640);
- 1.2 Statement of Cash Flows showing a net cash provided by operations of \$4,266,357 and net decrease in cash held of \$5,145,219;
- 1.3 Rate Setting Statement by Program showing an amount required to be raised from rates of \$35,926,422;
- 1.4 Transfers to/from Reserves as detailed on the Cash Backed Reserves Statement showing a 30 June 2021 closing balance of \$7,778,256 which is a net decrease in cash reserves of \$3,247,734 ;
- 1.6 Notes to and forming part of the Budget as included in Attachment 1; and
- 1.7 Capital Works Program showing a total of \$10,550,052 (including 2019/20 carry forward projects).

## 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 (GRV):

## 2.1 General Rates:

Differential General Rate	Cents in the dollar
Residential	7.90754
Residential Vacant	7.25000
Commercial Vacant	12.81700
Other	6.71800

**2.2 Minimum Payments:**

Differential General Rate	Minimum Payment on GRV
Residential	\$1,211.90
Residential Vacant	\$1,211.90
Commercial Vacant	\$1,516.40
Other	\$1,197.70

**2.3 RATE PAYMENT OPTIONS:**

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

Option	Instalment	Date
(a)	Due Date/First instalment	18 September 2020
(b)	Second instalment	13 November 2020
(c)	Third instalment	8 January 2021
(d)	Fourth instalment	12 March 2021

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

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

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

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

ADOPTS an interest rate of 8% 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

2.5.3 amounts due to the City in accordance with Section 6.13 of the *Local Government Act 1995*; and

2.5.4 In accordance with clause 14 of the *Local Government (COVID-19 Response) Ministerial Order 2020*, interest on outstanding rates cannot be applied to an excluded person, as defined in the *Local Government (COVID19 Response) Ministerial Order 2020*, that has been determined by the City of Vincent as suffering financial hardship;

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:

Removal Service	Annual Charge
240L weekly waste collection	\$386
140L weekly waste collection	\$243
240L fortnightly recycling collection	\$101
360L fortnightly recycling collection	\$133

## 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 2020/21 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;

## 6. RATES WAIVER:

Pursuant to Section 6.47 of the *Local Government Act 1995*, WAIVES the 2020/21 local government rates for the following groups:

Floreat Athena Soccer Club	Litis Stadium	\$23,177.10
Leederville Cricket Club Inc.	Britannia Reserve	\$2,384.89
Earlybirds Playgroup Inc.	87 The Boulevarde	\$1,197.70
Highgate Forrest Park Playgroup	Forrest Park	\$1,974.42
Volleyball WA	Royal Park	\$3,560.54
North Perth Community Garden	Woodville Reserve	\$1,197.70
Vincent Men's Shed	Woodville Reserve	\$1,343.60
North Perth Bowling Club	Woodville Reserve	\$3,392.59
North Perth Tennis Club	Woodville Reserve	\$2,452.07
Tennis Seniors WA	Robertson Park	\$5,911.84
Forrest Park Croquet Club	Forrest Park	\$4,836.96
Perth Soccer Club	Forrest Park	\$1,545.14
Perth Soccer Club	Dorrien Gardens	\$17,740.22
Azzurri Bocce Club	Dorrien Gardens	\$4,568.24
Gymnastics WA Inc.	Loftus centre	\$13,083.64
Loton Park Tennis Club	Loton Park	\$2,720.79
Leederville Tennis Club	Richmond St Leederville	\$3,191.05
East Perth Football Club Inc	Leederville Oval	\$10,804.25
Subiaco Football Club Inc.	Leederville Oval	\$12,761.41
North Perth Playgroup Inc.	15 Haynes Street, North Perth	\$1,197.70
Mount Hawthorn Toy Library Inc.	Mt Hawthorn Community Centre	\$1,197.70
Mount Hawthorn Playgroup Inc.	Mt Hawthorn Community Centre	\$1,197.70
Floreat Athena Soccer Club Inc.	Britannia Reserve	\$2,384.89
Swimming WA Inc.	Beatty Park	\$3,397.96
<b>TOTAL</b>		<b>\$127,220.11</b>

## 7. APPROVES the Financial Hardship Guidelines included in Attachment 5; and

## 8. NOTES an allowance of \$250,000 within the budget that will be used to assist ratepayers in financial crisis.

**PURPOSE OF REPORT:**

To consider for adoption the City's Budget for the 2020/21 financial year, including imposition of differential and minimum rates, adoption of fees and charges, approving hardship guidelines and other consequential matters arising from the budget papers.

**BACKGROUND:**

Between 1 June and 31 August each year, local governments are required to prepare and adopt a budget for the financial year. As in past years, in preparing the budget, Administration has compiled and analysed relevant information, held a series of budget workshops with Council Members, aligned to the priorities in the City's Strategic Community Plan 2018 – 2028 (SCP) and review of the Corporate Business Plan (CBP).

A key part of the budget development is identifying the 'budget deficiency' to be made up from the levying of council rates. Once an estimate of that budget deficiency is known, local governments are required to give local public notice of any intention to levy differential rates.

Rates setting for 2020/2021 has been incredibly challenging given the rapidly changing external environment, its impact on the local community and economy, and the resulting impact on the City's budget.

The City acknowledges that many residents and local businesses have been adversely impacted by the economic downturn resulting from COVID-19 restrictions and this has been considered in the rates setting process.

Additional volatility and complexity has arisen as a result of the Valuer General's triennial revaluation of land.

In response, to the City's COVID-19 Relief and Recovery Implementation plan, made the following commitments to the 2020/2021 Annual Budget:

1. Rate yield is maintained at 2019/2020 level, and excludes any rates growth;
2. No fees and charges increases; and
3. Developing a hardship guideline for ratepayers.

At the Ordinary Council Meeting held on 16 June 2020, 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 \$35,926,422.

As a result, the following resolution was adopted:

*'That Council:*

1. *ADVERTISES by local public notice, in accordance with Section 6.36(1) of the Local Government Act 1995 for a period of 21 days its intention to levy the following differential rates and minimum rates in 2020/21 and invites submissions on the proposal from electors and ratepayers:*

	2020/21	
<i>Rating Category</i>	<i>Rate in the dollar</i>	<i>Minimum rate</i>
<i>Residential</i>	0.07907540	\$1,211.90
<i>Vacant Residential</i>	0.07250000	\$1,211.90
<i>Commercial Vacant</i>	0.12817000	\$1,516.40
<i>Other</i>	0.06718000	\$1,197.70

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

**DETAILS:**

The 2020/21 Draft Budget as presented includes the following components:

- Statutory Budget Statements (**Attachment 1**)
  - 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 2019/20 Adopted 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) by Program and Nature and Type – identifies the amount of rates that need to be levied to allow the City to undertake all annual activities, once all income is recognised, non-cash items are adjusted back, Reserve transfers are incorporated and opening and closing balances are factored in.
- Statement of Cash Flows – this statement reflects how cash and cash equivalents have been generated and used over the reporting period.
- Explanatory notes to the Statements.
- 2020/21 Capital Budget (**Attachment 2**).
- Summary of Income and Expenditure by Directorate (**Attachment 3**).
- Fees and Charges Schedule (**Attachment 4**).

### IMPACT OF COVID-19 ON BUDGET SETTING

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In response to the COVID-19 crisis within the community, and the uncertainty and volatility this has created, the City has taken the following approach to budget setting in 2020/2021:

- Created a conservative and pessimistic outlook in forward estimates;
- Provided hardship support for property owners;
- Used special purpose cash reserves to support community grants;
- Reduced discretionary expenditure;
- Maintained permanent employment of staff; and
- Tightly monitor changing conditions through quarterly budget reviews.

Quarterly budget reviews will be conducted throughout the financial year to allow timely modifications to budgets as required.

### FINANCIAL HARDSHIP SUPPORT

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The City recognises that 2020/21 is an unprecedented year.

Acknowledging the potential for financial hardship arising from the COVID-19 crisis, the City has revised and strengthened its financial hardship measures.

These measures include:

- **Bill Smoothing** – all City of Vincent ratepayers can choose to pay their rates in fortnightly or monthly instalments, via direct debit, for the first time;
- **Flexible Payment Arrangements** – payment arrangements are facilitated in accordance with section 6.49 of the *Local Government Act* and may include extending payment deadlines, and repayments plans customised to the circumstances of the ratepayer;
- **Deferral of payments for up to 12 months** – ratepayers may request to defer the payment of rates for 6 to 12 months;
- **Waiver of penalty interest and charges on payment arrangements** – ratepayers entering into a payment arrangement will have interest and fees waived; and
- **Suspension of debt recovery** – debt recovery will cease once a payment arrangement is in place.

**Financial Hardship Guidelines**

The City has developed a set of Financial Hardship Guidelines demonstrating the City's approach to assisting property owners when paying their rates levy (see **Attachment 5**).

In addition to providing flexible payment plans, payment deferment options and waiver of penalty interest, the City will provide a rates waiver of \$250 to eligible property owners who are experiencing financial hardship. A financial hardship fund has been created to enable this, totalling \$250,000.

Additionally, ratepayers in financial crisis will be supported in accessing additional Federal, State and Local Government grants and support services, including grants and support services provided or facilitated by the City of Vincent.

**OPENING BALANCE – 1 JULY 2020**

The opening balance for 1 July 2019 was \$118,813 less than was expected at the time last year's budget was approved.

The City's budget for 2019/20 was amended in May 2020 to reflect the impact of COVID-19 on the City's budget. A conservative approach was taken given the uncertainty in the external environment.

The City lost \$3,845,339 in revenue in the last quarter of 2019/20, and cut operating expenditure by \$3,241,356 in response.

The 2020/21 proposed budget currently forecasts that the end of year result for 30 June 2020 will be \$1,615,763, including carry forwards of \$1,335,364, indicating an actual operating surplus of \$280,399. This reflects the impact of tight management of operating expenditure in the final quarter of 2019/20.

**Budgeted End of Year Result for 2019/20**

	2018/19	2019/20
Budget 1 July Opening Balance - Surplus / (Deficit)	\$ 4,829,483	\$ 5,929,991
Actual 1 July Opening Balance - Surplus / (Deficit)	\$ 5,524,402	\$ 5,811,178
Rating Surplus / (Shortfall)	\$ 694,919	-\$ 118,813
Actual 30 June Surplus/(Deficit)	\$ 5,811,178	*1,615,763
Value of Municipal funded carry forwards	3,169,772	1,335,364
Underlying 30 June Surplus/(Deficit)	\$ 2,641,406	\$ 280,399

\* Actual 30 June 2020 is the estimated end of year result including carry forward funding

**INCOME STATEMENT**

The City currently expects revenue to be reduced by 17%, or roughly \$10 million, when compared to the previous year's budget, and expenditure is reduced by 10.8% in response.

INCOME STATEMENT BY NATURE OR TYPE	2019/20		2020/21	Variance to:	
	Budget	Actual	Budget	2019/20 Actual	2019/20 Budget
<b>REVENUE</b>					
Rates	35,526,498	35,678,835	35,943,000	0.7%	1.2%
Operating Grants, Subsidies & Contributions	947,389	1,652,389	794,656	-51.9%	-16.1%
Fees and Charges	19,680,225	15,934,853	10,094,536	-36.7%	-48.7%
Interest Earnings	1,033,288	806,096	663,205	-17.7%	-35.8%
Other Revenue	1,226,243	1,108,298	967,463	-12.7%	-21.1%
	<b>58,413,643</b>	<b>55,180,471</b>	<b>48,462,860</b>	-12.2%	-17.0%
<b>EXPENDITURE</b>					
Employee Costs	(25,440,892)	(24,848,124)	(22,859,760)	-8.0%	-10.1%
Materials and Contracts	(19,559,718)	(18,577,835)	(15,944,056)	-14.2%	-18.5%
Utility Charges	(1,718,630)	(1,595,680)	(1,501,040)	-5.9%	-12.7%
Depreciation on Non-Current Assets	(11,191,787)	(10,788,969)	(11,875,779)	10.1%	6.1%
Interest Expenses	(723,058)	(613,527)	(491,960)	-19.8%	-32.0%
Insurance Expenses	(534,879)	(494,843)	(510,179)	3.1%	-4.6%
Other Expenditure	(3,359,584)	(2,493,097)	(2,591,208)	3.9%	-22.9%
	<b>(62,528,548)</b>	<b>(59,412,075)</b>	<b>(55,773,982)</b>	-6.1%	-10.8%
<b>UNDERLYING OPERATING RESULT</b>	<b>(4,114,905)</b>	<b>(4,231,604)</b>	<b>(7,311,122)</b>		
<b>Non-Operating Grants &amp; Contributions</b>	1,843,230	1,265,122	1,777,283		
<b>Profit/Loss on Asset Disposal</b>	34,073	159,019	243,199		
<b>Revaluation</b>					
<b>NET RESULT</b>	<b>(2,237,602)</b>	<b>(2,807,463)</b>	<b>(5,290,640)</b>		

## OPERATING REVENUE

In addition to the \$3.8M lost in revenue in Q4 2019/20 due to COVID-19, the City currently expects revenue to be down by a further \$10M in 2020/21. Budget amendments have been made accordingly, however the cumulative reduction in revenue will have a serious impact on the Long Term Financial Plan.

Assumptions resulting in the revenue reduction include:

- Rates:** The total rates yield for the 2020/21 budget is maintained the same as 2019/20, as part of the City's COVID-19 commitment. The marginal increase of 0.7% relates to a 2019/20 adjustment to interim rates which has been invoiced for the full financial period, instead of partially during the year.
- Grants/Subsidies/Contributions:** 50% of the 2020/21 Financial Assistance Grant has been received in advance and recorded as revenue for 2019/20. A corresponding value has been factored into the opening surplus for 2020/21.
- Fees and Charges** Fees and charges decrease is attributable to the pessimistic outlook of the proposed budget. The City expects Beatty Park Leisure Centre (BPLC) to generate 50% less revenue due to the compound impacts of COVID-19 and indoor pool closure for the completion of capital works. Parking and infringement revenue is also expected to be significantly impacted due to the reduction in larger scale events and entertainment.

Interest Earnings	Proposed interest has reduced as a result of Local Government (COVID-19 Response) Ministerial Order 2020. As a consequence of the Ministerial order the following changes have been made: <ul style="list-style-type: none"> <li>- Interest on outstanding debtor balances has been suppressed from March 2020 until September 2020;</li> <li>- Late penalty interest has been reduced from 11% to 8%; and</li> <li>- Interest is not being calculated for those individuals that qualify for financial hardship as per the City's proposed hardship guideline.</li> </ul>
Other Revenue:	The City expects a decrease in reimbursements as a result of the financial assistance provided to City tenants in the form of outgoing waiver and deferral. This financial assistance is aligned to the National Cabinet's 'Mandatory Code of Conduct – Small to Medium (SME) Commercial Leasing Principles during COVID-19' and WA's Commercial Tenancies (COVID-19 Response) Regulations 2020 (WA).

### OPERATING EXPENDITURE

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The City has reduced or deferred expenditure in response to the forecast reduction in revenue. The City currently expects operating expenditure to reduce by \$6.8M or 10.8%.

Assumptions resulting in the reduction of operating expenditure includes:

Employee Costs:	The decrease in employee costs is attributed to the forecasted reduction in casuals due to the conservative approach of the proposed budget. The City will not be implementing any salary increases for 2020/21.
Materials and Contracts:	A reduction of the proposed budget is due to a decrease in operating projects and reduction of costs for Beatty Park Leisure Centre.
Utility Charges	The proposed budget has incorporated a reduction in utility costs due to the proposed reduction of the usage of Beatty Park Leisure Centre.
Interest Expenses	Due to the reduction of the City's loan in 2019/20 this has resulted in a decrease in interest charges for the proposed budget.
Other Expenditure:	The City has curtailed marketing and events in 2020/21.

### NON-OPERATING BUDGET

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As detailed in the Statement of Comprehensive Income by Nature or Type (and Program), the following Non-Operating transactions are proposed for 2020/21:

- Capital Grants directly associated with the Capital Works Program (including carry forward funding) totalling \$1,777,283.
- Profit on asset disposals of \$256,502. This takes into account the current 'book value' of assets being sold against the total proceeds from the sale. This is a non-cash transaction.
- Loss on asset disposals of \$13,303. As with the above 'profit', this item reflects those assets where the proceeds are lower than the current book value and is a non-cash transaction.
- The Rate Setting Statement specifies \$90,000 for Proceeds from Disposal of Assets, which relates to the actual sale/trade-in of plant listed for replacement in the 2020/21 Capital Works Program.

### FINANCING ACTIVITIES

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The Rate Setting Statement lists the following annual financing activities scheduled for 2020/21:

- Repayment of long term borrowings – loan principal repayments of \$887,430.
- Transfers to Reserves of \$809,449 includes the following movements:
  - Office Building Reserve for 246 Vincent Street of \$160,000 from annual rental payment to offset lease incentive costs.
  - Public Open Space reserve created for Haynes Street with \$157,899.
  - Anticipated proceeds of \$250,000 transferred to Tamala Park Reserve, from the activities of that joint arrangement.
  - Transfer of capital funds for Loftus Recreation Centre of \$51,664 and State Gymnastic Reserve of \$9,682.
  - The balance is the transfer and allocation of interest earnings of \$180,205.
- Transfer from Reserves of \$4,057,183, for the funding of various capital projects as follows:
  - Asset sustainability reserve to fund \$1,715,000 for the Beatty Park Infrastructure renewal project and \$1,104,530 for various other capital projects that were carried forward in the May 2020 budget review.
  - Cash in lieu for parking reserve to fund \$516,000, this initiative is part of the COVID-19 Relief and Recovery Strategy to use cash-in-lieu parking funds to support local infrastructure projects;
  - Office Building Reserve to fund renewal works of \$196,000 for the building at 246 Vincent Street.
  - Percentage of Art reserve to fund \$525,600 for the COVID-19 Arts relief project.

The City expects a net decrease in cash for the year of \$5,145,219.

## CAPITAL BUDGET

Capital projects have been heavily scrutinised given resourcing constraints, and projects have been put on hold unless they meet the following criteria:

- The project can be resourced in-house, gainfully using the labour of our permanent workforce;
- Business case presents an attractive cost benefit, for example:
  - It is cheaper to complete the project now than later;
  - The project will create potential for current or future savings; and/or
  - The project is urgent and necessary in the current COVID-19 environment.
- In all cases, the City's capacity to pay ultimately determines project feasibility.

To inform and prioritise capital works, it was determined the following priorities should be considered favourably given their importance within the community and the Strategic Community Plan:

- Solar PVC installation continues
- Greening program continues
- Parks & Open space is maintained
- Works for Beatty Park indoor pool and facilities
- Improvement in City's asset sustainability ratio (reflecting appropriate maintenance of assets)

The 2020/21 Capital Works Program (**Attachment 2**) lists total new projects to the value of \$10,550,052 as summarised below:

Draft Capital Works Budget 2020/21		Funding Source			73%	13%	14%	
Category	Total	Municipal	Reserve	Grant	Contribution	Renewal	Upgrade	New
Land & Buildings	4,966,298	2,218,491	2,296,250	451,557	0	4,572,000	121,548	272,750
Infrastructure Assets	4,199,844	2,415,118	459,000	1,325,726	0	2,659,044	1,003,000	537,800
Plant and Equipment	346,810	253,810	0	0	93,000	335,000	0	11,810
Furniture and Equipment	1,037,100	426,500	610,600	0	0	101,500	290,000	645,600
	<b>10,550,052</b>	<b>5,313,919</b>	<b>3,365,850</b>	<b>1,777,283</b>	<b>93,000</b>	<b>7,667,544</b>	<b>1,414,548</b>	<b>1,467,960</b>

There has been a significant focus by the City to increase its renewal expenditure and as a consequence renewal expenditure has increased from 58% in the 2019/20 budget to 73% in the current draft budget.

The City has reduced its capital expenditure for the current budget as a result of constrained resources. The following are some of the key capital projects proposed in the draft budget:

Air Conditioning & HVAC Renewal - Admin Building HVAC	\$300,000.00
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	\$2,930,000.00
Loftus Community Centre - light, ceiling and toilet renewal	\$220,000.00
Leederville Electrical renewals	\$300,000.00
Local Roads renewal program	\$1,179,000.00
Road to Recovery works	\$243,690.00
Black Spot Program	\$742,800.00
Road Rehabilitation work	\$520,354.00
Footpath Program	\$200,000.00
Bicycle Network program	\$365,000.00
Car Park Development	\$190,000.00
Parks and reserves including greening	\$230,000.00
Major Plant and light fleet replacement program	\$335,000.00
Information Technology improvements	\$410,000.00
COVID-19 Art Relief Project	\$525,600.00

The total capital value of \$10,550,052 includes carry forwards of \$1,335,364. It is important to note that carry forward projects come forward with their relevant funding, so they have no impact on the demand for rates in 2020/21. In the case of the Municipal funded projects, the equivalent funding is factored into the opening surplus, whereas the receipt of a Grant and Reserve funding is transferred to be recognised in 2020/21.

The City's proposed capital budget, including bringing forward the major works to Beatty Park, will provide a direct benefit to the local economy, suppliers and contractors during a very difficult economic climate.

The breakdown of carry forwards from 2019/20 is:

Parking Sensors Pilot Project	\$ 11,810.00
Loftus St - Bourke St to Scarborough Beach Rd	\$ 50,000.00
Bulwer St - Beaufort St to Williams St	\$ 68,154.00
Fitzgerald St and Chelmsford Rd	\$ 72,800.00
Banks Reserve Master Plan Implementation – Stage 1	\$ 130,000.00
Single Axle Tipper Truck	\$ 145,000.00
Public Toilet - Hyde park east – renewal	\$ 151,000.00
Loftus Recreation Centre - Change room upgrade	\$ 181,000.00
COVID19 Artwork relief project	\$ 525,600.00
<b>Total</b>	<b>\$ 1,335,364.00</b>

## CASH BACKED RESERVES

The Reserve Fund Statement (**Attachment 1**) and Rate Setting Statement reflect transfers to Reserves of \$809,449 (including \$180,205 in interest earnings), with the transfer from Reserves totalling \$4,057,183, thereby providing in 2020/21 for a net outflow from the City's Reserves of \$3,247,733.

## FEES AND CHARGES

The fees and charges for 2020/21 have not increased due to the City's COVID-19 Relief and Recovery Implementation plan. The only new fee is the hire of a cat trap which is a new service the City is offering.

## LOCAL GOVERNMENT PROPERTIES – RATES WAIVER

In recent years, Council has waived the rate on a range of City properties leased to various community and sporting groups. 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 \$127,220.11) 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 provided.

## RATES SETTING CONTEXT

The State Government is responsible for determining the methodology and valuation for valuing properties in Western Australia. Every 3 years the Valuer General's Office, via Landgate, conducts a revaluation of all property values in the metropolitan area.

The revaluation is based on property valuations and sales data as of 1 August 2018 and is effective from 1 July 2020. Rating valuations are therefore assessed at a 'snapshot in time' reflecting the property market for the metropolitan area on precisely the same date, ensuring consistency and fairness in the allocation of rates.

Properties are valued on their potential rental income rather than the capital value, known as Gross Rental Value, or GRV.

Unfortunately, the GRV revaluation adds volatility to the City's rates setting process. The GRV may vary for either the individual property (eg where property improvements or development has occurred), or may vary for a category of properties depending on sales data and valuations for the area.

The City then uses the revised GRV in the rates levy calculation, which consequently becomes more volatile.

The Local Government sector, including the City of Vincent, unsuccessfully appealed to the Local Government Minister to defer the GRV revaluation process this year so as to minimise this variability.

### Rate Setting Arising from the Triennial Revaluation

The Valuer General's Office has recently provided the revaluation data, with the following table demonstrating the total variance of the GRV for each rateable category:

*Table 1: Impact Analysis of total GRV values for the City of Vincent, 2019/2020 to 2020/2021*

Classification	2019/2020	2020/2021	% change +/-
Residential	377,924,434	318,418,331	-15.75%
Vacant Residential	6,032,640	6,277,520	4.06%
Commercial - Other	109,778,300	105,906,771	-3.53%
Industrial - Other	19,087,083	18,260,436	-4.33%
Vacant Commercial	2,368,520	2,242,570	-5.32%
<b>Total</b>	<b>515,190,977</b>	<b>451,105,628</b>	<b>-12.44%</b>

Whilst individual properties may have fluctuated in value, at an overall category level, it can be seen that:

- Residential developed properties have on average lost 15.75% in value;
- Vacant residential land value has increased by 4.06%, although it should be noted the valuation methodology is different to developed land, with the GRV being a calculation of the capital value multiplied by 3%; and
- Non-residential properties (Other - Commercial and industrial) have on average lost between 3.53% and 5.32% in value.

#### Comparative view of Residential Rates – 2019/2020

In developing an equitable rating 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 2019/20 impact on the rate levied on an individual residential property at each of the local governments, based on a nominated Gross Rental Value (GRV) of \$22,245, being the City of Vincent Residential category mean average.

In a residential rating context, this table demonstrates that in 2019/2020, when the waste collection charge is factored in the City had:

1. the fifth lowest minimum rate in the metropolitan area; and
2. the fourth lowest combined rates/waste charge of the 29 local governments listed for a residential property with a GRV of \$22,245.

In the 2019/2020 year, the rates model (Table 2) generated a total rates yield of \$35,655,785, excluding interim rates of \$220,000 for new or improved properties. In setting rates for 2020/2021 Council has directed administration to ensure the total rates yield is maintained at 2019/20 level, and excludes any rates growth.

Table 2: Comparative View of Residential Rates in Metro LGAs for 2019/2020

Council	Rate in \$	Minimum Rates	Waste Charge	Security	Total		Ranking Based on:	
					Total Minimum Payable	Residential Rates Levy based on a GRV of \$22,245	Minimum	\$22,245
Perth	5.903930	726.00	\$ 318.00	\$ -	\$ 1,044.00	\$ 1,631.33	1	11
East Fremantle	7.035900	1,112.00	\$ -	\$ -	\$ 1,112.00	\$ 1,565.14	2	8
Cottesloe	6.398400	1,161.00	\$ -	\$ -	\$ 1,161.00	\$ 1,423.32	4	1
Belmont	5.334100	840.00	\$ 318.81	\$ -	\$ 1,158.81	\$ 1,505.38	3	7
Vincent	6.650000	1,211.90	\$ -	\$ -	\$ 1,211.90	\$ 1,479.29	5	4
Mosman Park	6.801100	907.00	\$ 322.50	\$ -	\$ 1,229.50	\$ 1,835.40	6	19
Stirling	5.011700	853.00	\$ 350.00	\$ 30.00	\$ 1,233.00	\$ 1,494.85	7	5
Bayswater	6.393000	906.00	\$ 358.30	\$ -	\$ 1,264.30	\$ 1,780.42	10	14
Victoria Park	8.400000	1,233.00	\$ -	\$ -	\$ 1,233.00	\$ 1,868.58	8	20
Joondalup	5.588600	909.00	\$ 346.00	\$ -	\$ 1,255.00	\$ 1,589.18	9	9
Canning	4.664600	852.00	\$ 381.50	\$ 56.30	\$ 1,289.80	\$ 1,475.44	11	3
South Perth	6.727800	994.00	\$ 325.00	\$ -	\$ 1,319.00	\$ 1,821.60	15	18
Swan	7.508800	880.00	\$ 418.00	\$ -	\$ 1,298.00	\$ 2,088.33	12	26
Claremont	6.414400	1,314.00	\$ -	\$ -	\$ 1,314.00	\$ 1,426.88	14	2
Gosnells	6.512000	980.00	\$ 347.00	\$ -	\$ 1,327.00	\$ 1,795.59	16	16
Fremantle	7.311000	1,340.00	\$ -	\$ -	\$ 1,340.00	\$ 1,626.33	17	10
Kwinana	8.279000	1,072.00	\$ 286.00	\$ -	\$ 1,358.00	\$ 2,127.66	19	27
Melville	6.507805	1,283.43	\$ -	\$ 57.00	\$ 1,340.43	\$ 1,504.66	18	6
Mundaring	8.401000	864.00	\$ 442.00	\$ -	\$ 1,306.00	\$ 2,310.80	13	29
Wanneroo	6.613200	988.00	\$ 410.00	\$ -	\$ 1,398.00	\$ 1,881.11	20	21
Peppermint Grove	7.846600	1,400.00	\$ -	\$ -	\$ 1,400.00	\$ 1,745.48	21	12
Cockburn	7.600000	1,353.00	\$ -	\$ 72.57	\$ 1,425.57	\$ 1,763.19	22	13
Kalamunda	6.037400	882.00	\$ 550.00	\$ -	\$ 1,432.00	\$ 1,893.02	23	22
Cambridge	5.841440	953.00	\$ 500.00	\$ -	\$ 1,453.00	\$ 1,799.43	24	17
Bassendean	7.302000	1,106.00	\$ 380.00	\$ -	\$ 1,486.00	\$ 2,004.33	25	25
Armadale	8.617000	1,179.00	\$ 377.50	\$ -	\$ 1,556.50	\$ 2,294.35	26	28
Rockingham	7.262000	1,200.00	\$ 375.00	\$ -	\$ 1,575.00	\$ 1,990.43	27	23
Subiaco	6.702000	1,190.00	\$ 505.00	\$ -	\$ 1,695.00	\$ 1,995.86	28	24
Nedlands	5.733300	1,484.00	\$ 298.00	\$ -	\$ 1,782.00	\$ 1,782.00	29	15

## DIFFERENTIAL RATES AND MINIMUM RATES IN 2020/2021

### Rate Modelling Assumptions

In preparing the Differential Rates and Minimum Rates for 2020/2021, the City has used the following assumptions:

1. Total rates yield is maintained at 2019/20 level, and excludes any rates growth;
2. Minimum rates remain at 2019/2020 levels;
3. Reflecting the impact of COVID-19 on local small businesses, rates modelling should soften the impact on Commercial and Industrial categories; and
4. Reflecting the impact of COVID-19 on individuals and families, financial hardship provisions are to be strengthened, including hardship funding and support, for ratepayers in distress.

### Minimum Rate

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.

The minimum rate for each category has not increased from 2019/2020.

Rates Growth

Rates revenue generated from property development and improvement in the previous 12 months will be redirected into subsidising a \$250,000 financial hardship fund for ratepayers in 2020/2021.

The City has been experiencing a moderate level of growth in the number of rateable properties over recent years, averaging nearly 1.83% annually since 2014. The following table demonstrates that growth in the number of rateable properties in 2019/20 is lower than the recent average, at 0.88%.

Table 3: Growth in the rates base

Year (30 June)	RATEABLE PROPERTIES	Increase	
		Number	%
2020	18999	165	0.88%
2019	18834	103	0.55%
2018	18731	514	2.82%
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%

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

Notices which included relevant details of Council's intention to impose Differential and Minimum Rates and an invitation for submissions from electors and ratepayers in respect to the proposed differential rates were published in the following newspapers:

- Perth Voice – Saturday, 27 June; and
- Vincent Reporter – Thursday, 25 June.

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>

Submissions were required to be made in writing and provided by 5pm 17 July 2020.

In response to the invitation, three submissions have been received to date. As Council is required to consider any submissions received before imposing differential rates, details of all the submission together with Administration's comment will be provided at the agenda briefing session on the 21<sup>st</sup> July 2020.

**LEGAL/POLICY:**

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

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

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

*\* Absolute majority required.*

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

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

- (1) *Before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so.*
- (2) *A local government is required to ensure that a notice referred to in subsection (1) is published in sufficient time to allow compliance with the requirements specified in this section and section 6.2(1).*
- (3) *A notice referred to in subsection (1) —*
- (a) may be published within the period of 2 months preceding the commencement of the financial year to which the proposed rates are to apply on the basis of the local government's estimate of the budget deficiency; and*
  - (b) is to contain —*

- (i) details of each rate or minimum payment the local government intends to impose; and
  - (ii) an invitation for submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment and any related matters within 21 days (or such longer period as is specified in the notice) of the notice; and
  - (iii) any further information in relation to the matters specified in subparagraphs (i) and (ii) which may be prescribed; and
- (c) is to advise electors and ratepayers of the time and place where a document describing the objects of, and reasons for, each proposed rate and minimum payment may be inspected.
- (4) The local government is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification.
- (5) Where a local government —
- (a) in an emergency, proposes to impose a supplementary general rate or specified area rate under section 6.32(3)(a); or
  - (b) proposes to modify the proposed rates or minimum payments after considering any submissions under subsection (4),
- it is not required to give local public notice of that proposed supplementary general rate, specified area rate, modified rate or minimum payment.

#### 6.26. Rateable land

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

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

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

#### 6.47. Concessions

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

\* Absolute majority required.”

#### Fees and Charges

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

**6.16. Imposition of fees and charges**

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

\* Absolute majority required.

(3) Fees and charges are to be imposed when adopting the annual budget but may be —

(a) imposed\* during a financial year; and

(b) amended\* from time to time during a financial year.

\* Absolute majority required.

**RISK MANAGEMENT IMPLICATIONS:**

**Moderate:** The 2020/21 Budget is based on the best information available and considered to be a reasonable and prudent representation of the financial performance for the year ahead.

**STRATEGIC IMPLICATIONS:**

This is in keeping with the City's *Strategic Community Plan 2018-2028*:

Innovative and Accountable

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

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

*We are open and accountable to an engaged community*

**SUSTAINABILITY IMPLICATIONS:**

A review of the Long term Financial Plan (LTFP) is being 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 Corporate Business Plan, together with a projected capital works program.

**FINANCIAL/BUDGET IMPLICATIONS:**

Subject to Adoption of the Budget on 28 July 2020, the Rates notices will be distributed from 7 August 2020.

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

The opening surplus for 2020/21 has been decreased from \$5,811,178 to \$1,615,763. The opening surplus balance of \$1,615,763 is attributable to:

- \$727,995 Municipal funding for carry forward operating and capital projects;
- \$265,441 Estimated surplus from 2019/20 Capital Works program; and
- \$622,327 50% advance of the 2020/21 Financial Assistance Grant.

The closing surplus for 2019/20 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 2019/20 Financial Statements. In the interim, the estimates are considered reasonable for calculation of the 2020/21 Opening Balance.

**CITY OF VINCENT**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

LOCAL GOVERNMENT ACT 1995

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**CITY'S VISION**

A sustainable and caring community built with vibrance and diversity.

CITY OF VINCENT  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	35,943,000	35,678,835	35,526,498
Operating grants, subsidies and contributions	10(a)	794,656	1,652,389	947,389
Fees and charges	9	10,094,536	15,934,853	19,680,225
Interest earnings	12(a)	663,205	806,096	1,033,288
Other revenue	12(b)	967,463	1,108,298	1,226,243
		48,462,860	55,180,471	58,413,643
<b>Expenses</b>				
Employee costs		(22,859,760)	(24,848,124)	(25,440,892)
Materials and contracts		(15,944,056)	(18,577,835)	(19,559,718)
Utility charges		(1,501,040)	(1,595,680)	(1,718,630)
Depreciation on non-current assets	5	(11,875,779)	(10,788,969)	(11,191,787)
Interest expenses	12(d)	(491,960)	(613,527)	(723,058)
Insurance expenses		(510,179)	(494,843)	(534,879)
Other expenditure		(2,591,208)	(2,493,097)	(3,359,584)
		(55,773,982)	(59,412,075)	(62,528,548)
<b>Subtotal</b>		(7,311,122)	(4,231,604)	(4,114,905)
Non-operating grants, subsidies and contributions	10(b)	1,777,283	1,265,122	1,843,230
Profit on asset disposals	4(b)	6,502	241,247	241,185
Loss on asset disposals	4(b)	(13,303)	(82,228)	(207,112)
Profit on Assets Held for Sale (TPRC Joint Venture)		250,000	0	0
		2,020,482	1,424,141	1,877,303
<b>Net result</b>		<b>(5,290,640)</b>	<b>(2,807,463)</b>	<b>(2,237,602)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(5,290,640)</b>	<b>(2,807,463)</b>	<b>(2,237,602)</b>

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

**CITY OF VINCENT  
FOR THE YEAR ENDED 30 JUNE 2021**

**BASIS OF PREPARATION**

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the City 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.

**2019/20 ACTUAL BALANCES**

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

**CHANGE IN ACCOUNTING POLICIES**

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 1059 is not expected to impact the annual budget.
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality
- Specific impacts of AASB 2018-7 have not been identified.

**KEY TERMS AND DEFINITIONS - NATURE OR TYPE****REVENUES****RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**SERVICE CHARGES**

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges, 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.

**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.

**REVENUES (CONTINUED)****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.

**FEES AND CHARGES**

Revenue (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, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

**EXPENSES****EMPLOYEE COSTS**

All costs associated with the employment of a 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. Excludes 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 and amortisation 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.

CITY OF VINCENT  
STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Revenue</b>	1,9,10(a),12(a), 12(b)	\$	\$	\$
Governance		43,000	39,309	41,000
General purpose funding		37,509,206	38,213,282	37,547,786
Law, order, public safety		300,000	289,063	128,950
Health		261,517	382,714	379,280
Education and welfare		98,646	136,091	135,903
Community amenities		775,806	1,200,122	1,402,345
Recreation and culture		4,908,294	7,962,664	10,045,133
Transport		4,109,953	6,355,157	8,127,427
Economic services		198,050	369,768	358,300
Other property and services		258,388	232,301	247,519
		48,462,860	55,180,471	58,413,643
<b>Expenses excluding finance costs</b>	4(a),5,12(c),(e), (f),(g)			
Governance		(2,711,403)	(3,527,512)	(3,861,338)
General purpose funding		(824,270)	(775,501)	(839,040)
Law, order, public safety		(1,163,490)	(1,234,738)	(1,435,802)
Health		(1,707,401)	(1,494,043)	(1,689,208)
Education and welfare		(898,205)	(1,060,661)	(1,356,463)
Community amenities		(12,270,884)	(13,581,990)	(13,246,867)
Recreation and culture		(18,940,506)	(20,432,043)	(22,105,297)
Transport		(13,754,257)	(13,358,893)	(13,987,463)
Economic services		(558,361)	(560,035)	(639,026)
Other property and services		(2,453,245)	(2,773,132)	(2,644,986)
		(55,282,022)	(58,798,548)	(61,805,490)
<b>Finance costs</b>	6(a),7,12(d)			
Recreation and culture		(491,960)	(613,527)	(723,058)
		(491,960)	(613,527)	(723,058)
<b>Subtotal</b>		(7,311,122)	(4,231,604)	(4,114,905)
Non-operating grants, subsidies and contributions	10(b)	1,777,283	1,265,122	1,843,230
Profit on disposal of assets	4(b)	6,502	241,247	241,185
(Loss) on disposal of assets	4(b)	(13,303)	(82,228)	(207,112)
Profit on Assets Held for Sale (TPRC Joint Venture)		250,000	0	0
		2,020,482	1,424,141	1,877,303
<b>Net result</b>		<b>(5,290,640)</b>	<b>(2,807,463)</b>	<b>(2,237,602)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(5,290,640)</b>	<b>(2,807,463)</b>	<b>(2,237,602)</b>

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

CITY OF VINCENT  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates	35,943,000	35,678,835	35,526,498
Operating grants, subsidies and contributions	496,356	1,652,389	947,389
Fees and charges	10,094,536	15,934,853	19,680,225
Interest earnings	663,205	806,096	1,033,288
Other revenue	967,463	1,108,298	1,226,243
	48,164,560	55,180,471	58,413,643
<b>Payments</b>			
Employee costs	(22,859,760)	(24,848,124)	(25,440,892)
Materials and contracts	(15,944,056)	(17,501,970)	(19,559,718)
Utility charges	(1,501,040)	(1,595,680)	(1,718,630)
Interest expenses	(491,960)	(613,527)	(723,058)
Insurance expenses	(510,179)	(494,843)	(534,879)
Other expenditure	(2,591,208)	(2,493,097)	(3,359,584)
	(43,898,203)	(47,547,241)	(51,336,761)
<b>Net cash provided by (used in) operating activities</b>	3 4,266,357	7,633,230	7,076,882
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	4(a) (6,350,208)	(4,599,703)	(7,477,716)
Payments for construction of infrastructure	4(a) (4,199,844)	(4,497,754)	(7,297,661)
Non-operating grants, subsidies and contributions	1,777,283	1,265,122	1,843,230
Proceeds from sale of plant and equipment	4(b) 90,000	520,941	555,000
<b>Net cash provided by (used in) investing activities</b>	(8,682,769)	(7,311,394)	(12,377,147)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a) (887,430)	(6,143,962)	(6,132,377)
Principal elements of lease payments	7 (91,377)	(104,320)	
Proceeds from new borrowings	6(a) 0	1,000,000	1,000,000
Proceeds from Joint Venture	250,000	250,000	0
<b>Net cash provided by (used in) financing activities</b>	(728,807)	(4,998,282)	(5,132,377)
<b>Net increase (decrease) in cash held</b>	(5,145,219)	(4,676,446)	(10,432,642)
Cash at beginning of year	23,003,755	27,680,201	21,955,208
<b>Cash and cash equivalents at the end of the year</b>	3 <b>17,858,536</b>	<b>23,003,755</b>	<b>11,522,566</b>

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

CITY OF VINCENT  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Net current assets at start of financial year - surplus/(deficit)</b>	1,615,763	5,811,178	5,929,991
	1,615,763	5,811,178	5,929,991
<b>Revenue from operating activities (excluding rates)</b>			
Operating grants, subsidies and contributions	10(a) 794,656	1,652,389	947,389
Fees and charges	9 10,094,536	15,934,853	19,680,225
Interest earnings	12(a) 663,205	806,096	1,033,288
Other revenue	12(b) 967,463	1,108,299	1,226,243
Profit on Assets Held for Sale (TPRC Joint Venture)	250,000	0	0
Profit on asset disposals	4(b) 6,502	241,247	241,185
	12,776,362	19,742,884	23,128,330
<b>Expenditure from operating activities</b>			
Employee costs	(22,859,760)	(24,848,124)	(25,440,892)
Materials and contracts	(15,944,056)	(18,577,835)	(19,559,718)
Utility charges	(1,501,040)	(1,595,680)	(1,718,630)
Depreciation on non-current assets	5 (11,875,779)	(10,788,969)	(11,191,787)
Interest expenses	12(d) (491,960)	(613,527)	(723,058)
Insurance expenses	(510,179)	(494,844)	(534,879)
Other expenditure	(2,591,208)	(2,493,097)	(3,359,584)
Loss on asset disposals	4(b) (13,303)	(82,228)	(207,112)
	(55,787,285)	(59,494,304)	(62,735,660)
<b>Operating activities excluded from budgeted deficiency</b>			
Non-cash amounts excluded from operating activities	2 (a)(i) 11,632,580	10,629,950	11,157,714
<b>Amount attributable to operating activities</b>	(29,762,580)	(23,310,292)	(22,519,625)
<b>INVESTING ACTIVITIES</b>			
Non-operating grants, subsidies and contributions	10(b) 1,777,283	1,265,122	1,843,230
Purchase property, plant and equipment	4(a) (6,350,208)	(4,599,703)	(7,477,716)
Purchase and construction of infrastructure	4(a) (4,199,844)	(4,497,754)	(7,297,661)
Proceeds from disposal of assets	4(b) 90,000	520,941	555,000
Proceeds from Joint Venture	250,000	250,000	0
<b>Amount attributable to investing activities</b>	(8,432,769)	(7,061,394)	(12,377,147)
<b>FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a) (887,430)	(6,143,962)	(6,132,377)
Principal elements of finance lease payments	7 (91,377)	(104,320)	0
Proceeds from new borrowings	6(a) 0	1,000,000	1,000,000
Transfers to cash backed reserves (restricted assets)	8(a) (809,449)	(3,363,071)	(1,088,515)
Transfers from cash backed reserves (restricted assets)	8(a) 4,057,183	4,919,967	5,597,436
<b>Amount attributable to financing activities</b>	2,268,927	(3,691,386)	(623,456)
<b>Budgeted deficiency before general rates</b>	(35,926,422)	(34,063,072)	(35,520,228)
<b>Estimated amount to be raised from general rates</b>	1(a) 35,943,000	35,678,835	35,526,498
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii) 16,578	1,615,763	6,270

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

CITY OF VINCENT  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Net current assets at start of financial year - surplus/(deficit)</b>	1,615,763	5,811,178	5,929,991
	1,615,763	5,811,178	5,929,991
<b>Revenue from operating activities (excluding rates)</b>			
Governance	43,000	39,309	41,000
General purpose funding	1,566,206	2,534,447	2,021,288
Law, order, public safety	300,000	319,986	168,751
Health	261,517	394,746	386,779
Education and welfare	100,557	136,091	135,903
Community amenities	777,134	1,215,443	1,408,540
Recreation and culture	4,911,558	7,962,664	10,045,133
Transport	4,109,953	6,355,157	8,127,427
Economic services	448,050	399,914	366,171
Other property and services	258,387	385,127	427,338
	12,776,362	19,742,884	23,128,330
<b>Expenditure from operating activities</b>			
Governance	(2,711,403)	(3,527,512)	(3,861,338)
General purpose funding	(824,270)	(775,501)	(839,040)
Law, order, public safety	(1,163,490)	(1,234,738)	(1,435,802)
Health	(1,707,401)	(1,494,169)	(1,689,208)
Education and welfare	(898,205)	(1,060,661)	(1,356,463)
Community amenities	(12,271,343)	(13,581,990)	(13,246,867)
Recreation and culture	(19,445,310)	(21,045,571)	(22,828,355)
Transport	(13,754,257)	(13,358,893)	(13,988,232)
Economic services	(558,361)	(560,034)	(639,026)
Other property and services	(2,453,245)	(2,855,235)	(2,851,329)
	(55,787,285)	(59,494,304)	(62,735,660)
Non-cash amounts excluded from operating activities	2 (a)(i) 11,632,580	10,629,950	11,157,714
<b>Amount attributable to operating activities</b>	(29,762,580)	(23,310,292)	(22,519,625)
<b>INVESTING ACTIVITIES</b>			
Non-operating grants, subsidies and contributions	10(b) 1,777,283	1,265,122	1,843,230
Purchase property, plant and equipment	4(a) (6,350,208)	(4,599,703)	(7,477,716)
Purchase and construction of infrastructure	4(a) (4,199,844)	(4,497,754)	(7,297,661)
Proceeds from disposal of assets	4(b) 90,000	520,941	555,000
Proceeds from Joint Venture	6(a) 250,000	250,000	0
<b>Amount attributable to investing activities</b>	(8,432,769)	(7,061,394)	(12,377,147)
<b>FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a) (887,430)	(6,143,962)	(6,132,377)
Principal elements of finance lease payments	7 (91,377)	(104,320)	0
Proceeds from new borrowings	6(a) 0	1,000,000	1,000,000
Transfers to cash backed reserves (restricted assets)	8(a) (809,449)	(3,363,071)	(1,088,515)
Transfers from cash backed reserves (restricted assets)	8(a) 4,057,183	4,919,967	5,597,436
<b>Amount attributable to financing activities</b>	2,268,927	(3,691,386)	(623,456)
<b>Budgeted deficiency before general rates</b>	(35,926,422)	(34,063,072)	(35,520,228)
<b>Estimated amount to be raised from general rates</b>	1 35,943,000	35,678,835	35,526,498
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii) <b>16,578</b>	<b>1,615,763</b>	<b>6,270</b>

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

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CITY OF VINCENT  
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FOR THE YEAR ENDED 30 JUNE 2021

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CITY OF VINCENT  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>								
<b>Gross rental valuations</b>								
GRV - Residential	0.0790754	11,031	245,091,929	19,380,741	215,000	19,595,741	19,506,059	19,372,571
GRV - Vacant Residential	0.0725000	166	4,361,060	316,177	60,000	376,177	224,401	223,923
GRV- Other	0.0671800	1,621	124,078,059	8,335,564	20,000	8,355,564	8,673,999	8,687,269
GRV- Vacant Commercial	0.1281700	43	2,242,570	287,430	5,000	292,430	287,967	323,227
<b>Sub-Totals</b>		<b>12,861</b>	<b>375,773,618</b>	<b>28,319,912</b>	<b>300,000</b>	<b>28,619,912</b>	<b>28,692,426</b>	<b>28,606,990</b>
<b>Minimum payment</b>								
<b>Gross rental valuations</b>								
GRV - Residential	1,211.90	5,846	73,326,402	7,084,767	0	7,084,767	6,700,664	6,659,390
GRV - Vacant Residential	1,211.90	158	1,916,460	191,480	0	191,480	241,296	222,990
GRV- Other	1,197.70	156	1,885,112	186,841	0	186,841	176,804	176,062
GRV- Vacant Commercial	1,516.40	0	0	0	0	0	6,066	6,066
<b>Sub-Totals</b>		<b>6,160</b>	<b>77,127,974</b>	<b>7,463,088</b>	<b>0</b>	<b>7,463,088</b>	<b>7,124,830</b>	<b>7,064,508</b>
		<b>19,021</b>	<b>452,901,592</b>	<b>35,783,000</b>	<b>300,000</b>	<b>36,083,000</b>	<b>35,817,256</b>	<b>35,671,498</b>
Waiver/concessions (Refer note 1 (e))						(140,000)	(138,421)	(145,000)
<b>Total amount raised from general rates</b>						<b>35,943,000</b>	<b>35,678,835</b>	<b>35,526,498</b>

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

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget 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.

**CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

**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.

In response to the COVID-19 pandemic, eligible ratepayers who have entered into a financial hardship payment plan are exempt from these service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
<b>Option one</b>				
Pay immediately	18 September 2020	0	0%	8.0%
<b>Option two</b>				
Pay in 4 instalments	18 September 2020 13 November 2020 8 January 2021 12 March 2021	24	5.5% 5.5% 5.5% 5.5%	8.0% 8.0% 8.0% 8.0%
<b>Option three</b>				
Direct debit agreement	As agreed	0	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	220,000	255,813	280,000
Instalment plan interest earned	160,000	194,644	185,000
Unpaid rates and service charge interest earned	93,000	93,329	148,100
	473,000	543,786	613,100

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

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

**Differential general rate**

**Residential Category:**

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

The rate in the dollar has been set on the basis that ratepayers make a reasonable contribution to the cost of local government services and facilities.

**Vacant - Residential Category:**

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

The rate in the dollar has been set in an effort to promote development of these properties thereby stimulating growth and development in the community.

**Vacant - Commercial Category:**

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

The rate in the dollar for all vacant commercial land has been set in an effort to promote the development of these properties by attracting business and industry to the City thereby stimulating growth and development in the community.

**Other – Commercial/Industrial:**

The Other – Commercial/Industrial 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, wholesalers, warehouses, offices, service stations, hotels, taverns, and properties generally used for business purposes.

The rate in the dollar for all Commercial/Industrial Improved property has been set to provide an acceptable standard of infrastructure and parking needs due to the greater volumes of people and vehicular traffic.

**(d) Differential Minimum Payment**

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

**(e) Waivers or concessions**

Rate or fee and charge to which the waiver or concession is granted	Type	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver granted	Objects and reasons of the waiver or concession
Rate	Waiver	\$	140,000	138,421	145,000	Various community groups	waiver has been provided for not-for-profit organisations that have a community and/or sporting purpose

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

## 2 (a) NET CURRENT ASSETS

### Items excluded from calculation of budgeted deficiency

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

### (i) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

#### Adjustments to operating activities

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
4(b)	(6,502)	(241,247)	(241,185)
	(250,000)	0	0
4(b)	13,303	82,228	207,112
5	11,875,779	10,788,969	11,191,787
	<b>11,632,580</b>	<b>10,629,950</b>	<b>11,157,714</b>

#### Non cash amounts excluded from operating activities

### (ii) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

#### Adjustments to net current assets

3	(7,778,256)	(11,025,989)	(8,339,442)
	887,430	647,170	647,170
	(298,300)	0	0
	(91,377)	0	0
	971,183	971,183	0
	<b>(6,309,320)</b>	<b>(9,407,636)</b>	<b>(7,692,272)</b>

#### Total adjustments to net current assets

CITY OF VINCENT  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
<b>(iii) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	3	10,080,280	11,977,766	3,183,124
Cash and cash equivalents - restricted				
Cash backed reserves	3	7,778,256	11,025,989	8,339,442
Unspent grants, subsidies and contributions	10	0	298,300	0
Receivables		1,228,949	2,356,323	5,338,533
		19,087,485	25,658,378	16,861,099
<b>Less: current liabilities</b>				
Trade and other payables		(7,021,222)	(6,832,534)	(4,698,643)
Contract liabilities		298,300	(298,300)	0
Lease liabilities		91,377	0	0
Short term borrowings		(887,430)	(647,170)	(647,170)
Provisions		(5,242,612)	(6,856,975)	(3,816,744)
		(12,761,587)	(14,634,979)	(9,162,557)
<b>Net current assets</b>		6,325,898	11,023,399	7,698,542
<b>Less: Total adjustments to net current assets</b>	2 (a)(ii)	(6,309,320)	(9,407,636)	(7,692,272)
<b>Closing funding surplus / (deficit)</b>		16,578	1,615,763	6,270

**CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

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

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

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City 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.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**PROVISIONS**

Provisions are recognised when the City 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 are defined contribution plans.

**LEASE LIABILITIES**

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

**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.

**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 and 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 personal 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.

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the City are recognised as a liability until such time as the City satisfies its obligations under the agreement.

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

### 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:

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	4,880,497	6,386,368	3,183,124
Term deposits	12,978,039	16,617,387	8,339,442
	<u>17,858,536</u>	<u>23,003,755</u>	<u>11,522,566</u>
- Unrestricted cash and cash equivalents	10,080,280	11,977,766	3,183,124
- Restricted cash and cash equivalents	7,778,256	11,025,989	8,339,442
	<u>17,858,536</u>	<u>23,003,755</u>	<u>11,522,566</u>
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Asset Sustainability Reserve	2,721,175	5,295,416	3,865,800
Beatty Park Leisure Centre Reserve	102,913	101,281	101,959
Cash in Lieu Parking Reserve	1,441,794	1,926,742	1,622,556
Hyde Park Lake Reserve	161,935	159,367	160,358
Land and Building Acquisition Reserve	302,450	297,653	299,506
Leederville Oval Reserve	95,696	94,178	36,653
Loftus Community Centre Reserve	37,517	36,922	32,325
Loftus Recreation Centre Reserve	227,300	172,850	121,125
Office Building Reserve - 246 Vincent Street	211,902	401,432	334,423
Parking Facility Reserve	107,375	105,672	106,330
Percentage For Public Art Reserve	12,036	529,109	265,600
Plant and Equipment Reserve	22,965	22,601	22,266
Public Open Space reserve - Haynes Street	160,408	0	0
State Gymnastics Centre Reserve	121,350	109,897	105,424
Strategic Waste Management Reserve	1,013,434	997,361	532,680
Tamala Park Land Sales Reserve	600,808	345,244	99,493
Underground Power Reserve	213,567	210,180	211,490
Waste Management Plant and Equipment Reserve	223,631	220,084	221,454
Unspent grants, subsidies and contributions	10	298,300	200,000
	<u>7,778,256</u>	<u>11,324,289</u>	<u>8,339,442</u>
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(5,290,640)	(2,807,463)	(2,237,602)
Depreciation	5	11,875,779	10,788,969
(Profit)/loss on sale of asset	4(b)	(243,199)	(409,019)
(Increase)/decrease in receivables		112,352	631,230
(Increase)/decrease in contract assets		9,760	256,750
Increase/(decrease) in payables		304,677	(363,262)
Increase/(decrease) in contract liabilities		(347,806)	575,282
Increase/(decrease) in employee provisions		(377,283)	225,865
Non-operating grants, subsidies and contributions		(1,777,283)	(1,843,230)
<b>Net cash from operating activities</b>		<u>4,266,357</u>	<u>7,633,230</u>

#### SIGNIFICANT ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

##### FINANCIAL ASSETS AT AMORTISED COST

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

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

CITY OF VINCENT  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program							2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Law, order, public safety	Education and welfare	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>										
Buildings - non-specialised	0	300,000	3,000	4,363,298			300,000	4,966,298	1,835,954	3,019,133
Furniture and equipment	0	0		71,500		290,000	675,600	1,037,100	370,347	850,547
Plant and equipment	66,000	0	46,000	50,500	11,810		172,500	346,810	2,393,402	3,608,036
	66,000	300,000	49,000	4,485,298	11,810	290,000	1,148,100	6,350,208	4,599,703	7,477,716
<i>Infrastructure</i>										
Infrastructure - roads					2,884,844			2,884,844	2,087,817	3,230,661
Infrastructure - footpaths					595,000			595,000	255,037	1,086,000
Other infrastructure - car park development					130,000			130,000	170,153	240,000
Other infrastructure - parks development				290,000				290,000	1,603,167	2,054,000
Other infrastructure - drainage					190,000			190,000	133,087	160,000
Other infrastructure - right of way					75,000			75,000	167,987	75,000
Other infrastructure - others			35,000					35,000	80,506	452,000
	0	0	35,000	290,000	3,874,844	0	0	4,199,844	4,497,754	7,297,661
<b>Total acquisitions</b>	<b>66,000</b>	<b>300,000</b>	<b>84,000</b>	<b>4,775,298</b>	<b>3,886,654</b>	<b>290,000</b>	<b>1,148,100</b>	<b>10,550,052</b>	<b>9,097,457</b>	<b>14,775,377</b>

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

CITY OF VINCENT  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Law, order, public safety		0	0	0	29,177	60,100	30,923	0	11,698	51,499	39,801	0
Health		0	0	0	49,322	61,228	12,032	(126)	48,671	56,170	7,499	0
Education and welfare	11,390	13,300	1,910	0		0	0	0		0	0	0
Community amenities	22,431	23,300	1,328	(459)	18,880	34,201	15,321	0	3,305	9,500	6,195	0
Recreation and culture	62,980	53,400	3,264	(12,844)		0	0	0		0	0	0
Transport		0	0	0		0	0	0	15,269	14,500	0	(769)
Economic services		0	0	0	27,208	57,354	30,146	0	5,129	13,000	7,871	0
Other property and services		0	0	0	237,335	308,058	152,825	(82,102)	436,855	410,331	179,819	(206,343)
	96,801	90,000	6,502	(13,303)	361,922	520,941	241,247	(82,228)	520,927	555,000	241,185	(207,112)
<b>By Class</b>												
<i>Property, Plant and Equipment</i>												
Plant and equipment	96,801	90,000	6,502	(13,303)	361,922	520,941	241,247	(82,228)	520,927	555,000	241,185	(207,112)
	96,801	90,000	6,502	(13,303)	361,922	520,941	241,247	(82,228)	520,927	555,000	241,185	(207,112)

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

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

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

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**5. ASSET DEPRECIATION****By Program**

Health
Education and welfare
Community amenities
Recreation and culture
Transport
Other property and services

**By Class**

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Other infrastructure - drainage
Other infrastructure - parks development
Other infrastructure - car park development
Other infrastructure - right of way
Other infrastructure - others
Right of use - furniture and equipment

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
54,437	49,902	50,479
252,076	231,071	251,447
124,143	113,798	150,283
5,845,514	5,342,672	5,472,122
4,525,720	4,166,149	4,382,730
1,073,889	885,377	884,726
<b>11,875,779</b>	<b>10,788,969</b>	<b>11,191,787</b>
4,491,267	4,118,983	3,988,247
312,646	278,098	430,030
1,187,593	1,086,299	1,099,617
2,947,104	2,701,512	2,911,479
711,619	652,317	653,345
238,547	218,668	239,935
862,456	790,571	912,628
276,268	253,246	218,069
205,467	188,345	208,982
525,062	481,305	529,455
117,750	19,625	0
<b>11,875,779</b>	<b>10,788,969</b>	<b>11,191,787</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 period of the lease or the estimated useful life of the improvements.

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

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

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

Buildings - non-specialised	30 to 75 years
Furniture and equipment	3 to 40 years
Plant and equipment	2.5 to 3.5 years
<u>Sealed Roads and Streets:</u>	
Subgrade Structure	1,000 to 10,000 years
Pavement Structure	20 to 120 years
Surface Structure	20 to 120 years
Infrastructure - footpaths	13 to 113 years
Surface Water Channels	50 years
Drainage Systems	120 years
<u>Car Parks Infrastructure:</u>	
Car Park Pavement	100 to 999 years
Car Park Seals	30 to 50 years
Car Park Other Infrastructure	20 to 60 years
<u>Parks Infrastructure:</u>	
Reticulation	20 years
Parks Other Infrastructure	3 to 80 years
Right of use - furniture and equipment	3 years

**AMORTISATION**

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The asset's residual value of intangible assets is considered to be zero and useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

**CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2020	Budget Principal Repayments	Principal outstanding 30 June 2021	Budget Interest Repayments	Actual Principal 1 July 2019	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2020	Actual Interest Repayments	Budget Principal 1 July 2019	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2020	Budget Interest Repayments
248 Vincent Street DLGSC building	2B	WATC	1.4%	953,334	(94,342)	858,992	19,848	5,343,970	1,000,000	(5,390,836)	953,334	186,408	5,343,970	1,000,000	(5,379,051)	964,919	209,644
Loftus Centre Redevelopment	5	WATC	6.4%	1,509,639	(174,346)	1,335,293	101,159	1,673,285	0	(183,646)	1,509,639	93,551	1,673,285	0	(163,646)	1,509,639	112,905
Underground Car Park Loftus Rec	8	WATC	3.9%	556,623	(251,149)	305,474	20,754	798,302	0	(241,679)	556,623	31,718	798,302	0	(241,679)	556,623	31,718
Beatty Park Redevelopment	10	WATC	5.5%	5,784,798	(387,593)	5,417,205	348,938	6,132,799	0	(348,001)	5,784,798	320,722	6,132,799	0	(348,001)	5,784,798	368,791
				8,804,394	(887,430)	7,916,964	488,667	13,948,356	1,000,000	(6,143,662)	8,804,394	612,399	13,948,356	1,000,000	(6,132,377)	8,815,979	723,058

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue. The self supporting loan(s) repayment will be fully reimbursed.

**(b) New borrowings - 2020/21**

The City does not intend to undertake any new borrowings for the year ended 30 June 2021.

**(c) Unspent borrowings**

The City had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

**(d) Credit Facilities**

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>Loan facilities</b>			
Loan facilities in use at balance date	7,916,964	8,804,394	8,815,979

**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.

CITY OF VINCENT  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

7. LEASE LIABILITIES

Purpose	Institution	Lease Interest Rate	Lease Term	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20	
				Lease Principal 1 July 2020	Budget New Leases	Budget Lease Principal Repayments	Lease Principal outstanding 30 June 2021	Budget Lease Repayments		Actual Principal 1 July 2019	Actual New Leases	Actual Lease Principal repayments	Lease Principal outstanding 30 June 2020		Actual Lease repayments	Actual Lease Principal repayments	Lease Principal outstanding 30 June 2020	Budget Lease Principal repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>																			
EMV Kit	MAIA Financials	1.6%	3	254,817	0	(91,377)	163,440	3,263	0	359,137	(104,320)	254,817	1,128	0	0	0	0	0	0
				254,817	0	(91,377)	163,440	3,263	0	359,137	(104,320)	254,817	1,128	0	0	0	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

CITY OF VINCENT  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Asset Sustainability Reserve	5,295,417	245,341	(2,819,583)	2,721,175	4,135,364	1,534,402	(374,350)	5,295,416	4,198,844	106,956	(440,000)	3,865,800
(b) Beatty Park Leisure Centre Reserve	101,281	1,632		102,913	99,246	2,035	0	101,281	99,278	2,681	0	101,959
(c) Cash in Lieu Parking Reserve	1,926,742	31,052	(516,000)	1,441,794	1,867,959	58,783	0	1,926,742	1,846,678	95,878	(320,000)	1,622,556
(d) Hyde Park Lake Reserve	159,367	2,568		161,935	156,166	3,201	0	159,367	156,142	4,216	0	160,358
(e) Land and Building Acquisition Reserve	297,653	4,797		302,450	291,677	5,976	0	297,653	291,632	7,874	0	299,506
(f) Leederville Oval Reserve	94,178	1,518		95,696	164,016	60,162	(130,000)	94,178	163,981	2,672	(130,000)	36,653
(g) Loftus Community Centre Reserve	36,922	595		37,517	31,481	5,441	0	36,922	31,475	850	0	32,325
(h) Loftus Recreation Centre Reserve	172,850	54,450		227,300	118,291	54,559	0	172,850	117,941	3,184	0	121,125
(i) Office Building Reserve - 246 Vincent Street	401,432	6,470	(196,000)	211,902	421,187	8,426	(28,181)	401,432	445,105	9,318	(120,000)	334,423
(j) Parking Facility Reserve	105,672	1,703		107,375	103,550	2,122		105,672	103,535	2,795	0	106,330
(k) Percentage For Public Art Reserve	529,109	8,527	(525,600)	12,036	200,000	329,109		529,109	200,000	265,600	(200,000)	265,600
(l) Plant and Equipment Reserve	22,601	364		22,965	188,734	3,867	(170,000)	22,601	188,701	3,565	(170,000)	22,266
(m) Public Open Space reserve - Haynes Street	0	160,408		160,408	0			0	0	0	0	0
(n) State Gymnastics Centre Reserve	109,897	11,453		121,350	102,201	7,696		109,897	102,652	2,772	0	105,424
(o) Strategic Waste Management Reserve	997,361	16,073		1,013,434	21,965	975,396		997,361	21,962	510,718	0	532,680
(p) Tamala Park Land Sales Reserve	345,244	255,564		600,808	4,259,422	303,258	(4,217,436)	345,244	4,258,875	58,054	(4,217,436)	99,493
(q) Underground Power Reserve	210,180	3,387		213,567	205,961	4,219	0	210,180	205,930	5,560	0	211,490
(r) Waste Management Plant and Equipment Reserve	220,084	3,547		223,631	215,665	4,419	0	220,084	215,632	5,822	0	221,454
	11,025,990	809,449	(4,057,183)	7,778,256	12,582,885	3,363,071	(4,919,967)	11,025,989	12,648,363	1,088,515	(5,597,436)	8,139,442

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

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

(a) 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.
(b) 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.
(c) 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.
(d) Hyde Park Lake Reserve	For works associated with the investigation, maintenance, remedial works and the rehabilitation of the Hyde Park Lakes and surrounds.
(e) Land and Building Acquisition Reserve	To ensure that proceeds of real assets disposed of are restricted to purchase other land and buildings for civic purposes.
(f) Leederville Oval Reserve	For the works associated with the maintenance, repairs, upgrade and replacement of Leederville Oval buildings, fixtures, fittings and associated land.
(g) Loftus Community Centre Reserve	This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment or renewal and modifications to the Centre.
(h) Loftus Recreation Centre Reserve	This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment or renewal and modifications to the Centre.
(i) Office Building Reserve - 246 Vincent Street	For major building upgrade, maintenance, repairs, renovation and replacement of floorcovering, fixtures and fittings associated with the new Office Building and Land.
(j) Parking Facility Reserve	This reserve is for the purchase and replacement of parking ticket machines, provision and improvement of parking information systems, security lighting, improved pathways and associated infrastructure to access parking areas and associated works.
(k) Percentage For Public Art Reserve	This reserve is funded from payment of public art contributions from development applicants and is to be used for the acquisition and provision of Public Art and associated infrastructure.
(l) Plant and Equipment Reserve	For the purchase of replacement plant and equipment associated with City's works.
(m) Public Open Space reserve - Haynes Street	The purpose of this reserve is for the future development of POS at Haynes Street.
(n) 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.
(o) 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).
(p) Tamala Park Land Sales Reserve	For future significant/major capital works, infrastructure, project or debt reduction programme for the benefit of the City.
(q) Underground Power Reserve	For the purpose of funding the City's contribution to approved underground power projects.
(r) 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.

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

## 9. FEES &amp; CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	0	798	1,000
General purpose funding	290,000	363,948	375,000
Law, order, public safety	247,000	235,649	125,950
Health	254,242	374,718	373,943
Education and welfare	65,465	86,291	94,598
Community amenities	758,506	928,871	1,122,845
Recreation and culture	4,132,700	7,213,161	9,084,843
Transport	4,071,894	6,282,462	8,052,177
Economic services	194,100	364,268	351,300
Other property and services	80,629	84,687	98,569
	10,094,536	15,934,853	19,680,225

## 10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Operating grants, subsidies and contributions</b>								
General purpose funding				0		575,000	1,185,135	530,000
Law, order, public safety				0		53,000	53,413	3,000
Health				0		3,500	4,648	1,500
Education and welfare	9,500		(9,500)	0		9,500	13,500	0
Community amenities	50,000		(50,000)	0		16,800	262,965	275,500
Recreation and culture				0		68,197	64,683	86,189
Transport				0		25,000	24,344	24,500
Economic services				0		2,200	1,989	2,000
Other property and services				0		41,459	41,712	24,700
	59,500	0	(59,500)	0	0	794,656	1,652,389	947,389
<b>(b) Non-operating grants, subsidies and contributions</b>								
Law, order, public safety				0		0	14,546	0
Recreation and culture	181,000	0	(181,000)	0		270,557	7,899	0
Transport	57,800	0	(57,800)	0		1,506,726	1,242,677	1,843,230
	238,800	0	(238,800)	0	0	1,777,283	1,265,122	1,843,230
<b>Total</b>	<b>298,300</b>	<b>0</b>	<b>(298,300)</b>	<b>0</b>	<b>0</b>	<b>2,571,939</b>	<b>2,917,511</b>	<b>2,790,619</b>

## (c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	0	298,300
	0	298,300

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**11. REVENUE RECOGNITION****SIGNIFICANT ACCOUNTING POLICIES**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by Council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by Council annually	Based on timing of entry to facility	Not applicable	On entry to facility

**CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

**11. REVENUE RECOGNITION (CONTINUED)**

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)								
Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by Council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by Council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by Council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Kiosk and Beatty Park retail stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

## 12. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	180,205	294,826	278,688
- Other funds	230,000	223,297	420,000
Late payment of fees and charges	90,000	96,329	145,000
Other interest revenue (refer note 1b)	163,000	191,644	189,600
	663,205	806,096	1,033,288
<b>(b) Other revenue</b>			
Reimbursements and recoveries	967,463	1,108,298	1,226,243
	967,463	1,108,298	1,226,243
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	70,000	68,000	30,000
Other services	5,000	4,500	0
	75,000	72,500	30,000
<b>(d) Interest expenses (finance costs)</b>			
Interest expense on borrowings	(488,697)	(612,399)	(723,058)
Interest expense on lease liabilities	(3,263)	(1,128)	0
	(491,960)	(613,527)	(723,058)
<b>(e) Elected members remuneration</b>			
Meeting fees	217,000	216,801	216,989
Mayor/President's allowance	64,000	63,354	63,354
Deputy Mayor/President's allowance	16,000	15,711	15,839
Travelling expenses	1,000	1,044	500
Telecommunications allowance	22,500	22,500	22,500
Childcare	5,000	5,155	6,000
	325,500	324,565	325,182
<b>(f) Write offs</b>			
General rate	250,000	1,816	20,000
Fees and charges	109,000	145,000	0
	359,000	146,816	20,000
<b>(g) Low Value lease expenses</b>			
Plant and Equipment	0	138,000	363,429
	0	138,000	363,429

CITY OF VINCENT  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

### 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. The City of Vincent is a participant in the Mindarie Regional Council (MRC) and has one twelfth (1/12) equity in the land and assets of the refuse disposal facility as per the constitution amendment (dated 25 November 1996) that recognises the City as a member of the Mindarie Regional Council.

#### Tamala Park Regional Council

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

#### 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.

CITY OF VINCENT  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

#### 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 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Leederville Gardens Inc Trust	4,973,996	104,610	0	5,078,606
	4,973,996	104,610	0	5,078,606

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

**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 financial 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.

CITY OF VINCENT  
DRAFT CAPITAL BUDGET 2020/21

		Carry Forward 2020/21 \$	New Capital 2020/21 \$	Total Budget 2020/21 \$
<b>LAND &amp; BUILDING ASSETS</b>				
<b>ADMIN CENTRE</b>				
Air Conditioning & HVAC Renewal - Admin Building HVAC	Renewal		300,000	300,000
<b>BEATTY PARK LEISURE CENTRE</b>				
Beatty Park Leisure Centre - Facilities Infrastructure Renewal	Renewal		2,930,000	2,930,000
<b>LIBRARY</b>				
Upgrade Library counter to enhance customer service delivery	Upgrade		50,000	50,000
<b>LOFTUS CENTRE</b>				
Loftus Community Centre – ceiling fabric and lighting renewal	Renewal		170,000	170,000
Loftus Community Centre – Male and Female toilets upgrade	Upgrade		50,000	50,000
Loftus Centre - Stormwater Retention tank	Renewal		120,000	120,000
<b>DEPARTMENT OF SPORTS AND RECREATION</b>				
DLGSC renewal/upgrade-Lease obligation	New		196,000	196,000
<b>MISCELLANEOUS</b>				
Solar Photovoltaic Panel System Installation - Mt Hawthorn Community Centre	New		8,900	8,900
Solar Photovoltaic Panel System Installation - North Perth Town Hall	New		8,900	8,900
Solar Photovoltaic Panel System Installation - Vincent Community Centre	New		20,150	20,150
Solar Photovoltaic Panel System Installation - Britannia Reserve Pavilion	New		8,900	8,900
Solar Photovoltaic Panel System Installation - Perth Soccer Club	New		29,900	29,900
LED floodlight upgrade - Leederville Tennis Club	Upgrade		21,548	21,548
Royal Park Hall - Kitchen and amenities renewal	Renewal		190,000	190,000
Roofing Renewal-Loton Park Tennis Club Room	Renewal		180,000	180,000
Air Conditioning & HVAC Renewal - Belgravia Leisure Centre	Renewal		50,000	50,000
Leederville Oval Stadium - Electrical renewal - 3 boards	Renewal		300,000	300,000
Public Toilet - Hyde park east - renewal	Renewal	151,000		151,000
Loftus Recreation Centre - Change room upgrade	Renewal	181,000	-	181,000
<b>FOR LAND &amp; BUILDING ASSETS</b>		<b>332,000</b>	<b>4,634,298</b>	<b>4,966,298</b>

CITY OF VINCENT  
DRAFT CAPITAL BUDGET 2020/21

		Carry Forward 2020/21	New Capital 2020/21	Total Budget 2020/21
<b>INFRASTRUCTURE ASSETS</b>				
<b>LOCAL ROADS PROGRAM</b>				
Eton St - Gill St to Hobart St	Renewal	-	76,500	76,500
Coronation St - Chamberlain St to Scarborough Beach Rd	Renewal	-	111,500	111,500
Edinboro St-Hobart St to Scarborough Beach Rd	Renewal	-	42,000	42,000
Edinboro St-Hobart St to Edinboro St Reserve	Renewal	-	108,000	108,000
Seabrook St-Anzac Rd to Brentham St	Renewal	-	30,000	30,000
Lake St-Glendower St to Bulwer St	Renewal	-	69,500	69,500
Lake St-Stuart St to Brisbane St	Renewal	-	94,500	94,500
Cantle St-Lord St to West Parade	Renewal	-	74,500	74,500
Chapman St-Lord St to West Parade	Renewal	-	89,000	89,000
Thorley St-Brewer St to Edward St	Renewal	-	52,000	52,000
Blackford St-Egina St to Cul-dee-sac	Renewal	-	29,000	29,000
The Boulevard-Scarborough Beach Rd to Berryman St	Renewal	-	52,000	52,000
Kalgoorlie St-Berryman St to Scarborough Beach Rd	Renewal	-	68,000	68,000
Ellesmere St-Matlock St to Flinders St	Renewal	-	69,000	69,000
Laneway Rear of Leederville Hotel-Oxford Street to rear of 226 Carr Place	Renewal	-	23,500	23,500
Norfolk St-Burt St to Forrest St	Renewal	-	88,000	88,000
Kadina St-Pennant St to Bourke St	Renewal	-	5,000	5,000
Howlett St-Pennant St to Hardy St	Renewal	-	2,500	2,500
Chamberlain St-Coronation St to Pennant St	Renewal	-	1,250	1,250
Eton St-Hobart St to Haynes St	Renewal	-	2,500	2,500
Emmerson St-Morrison St to Loftus St	Renewal	-	1,800	1,800
Cleaver St-Newcastle St to Old Aberdeen Place	Renewal	-	88,950	88,950
<b>ROAD TO RECOVERY</b>				
Sasse Avenue-Purslowe St to Anzac Rd	Renewal	-	212,190	212,190
The Avenue-Vincent Street to Car Park	Renewal	-	31,500	31,500
<b>TRAFFIC MANAGEMENT</b>				
Alma/Claverton Local Area Traffic Management	Renewal	-	50,000	50,000
Harold and Lord St Intersection	Renewal	-	26,000	26,000
<b>BLACK SPOT PROGRAM</b>				
Vincent - Fitzgerald St to Chelmsford Rd	New	72,800	-	72,800
Intersection of Brady and Milton St, Mt Hawthorn	Upgrade	-	30,000	30,000
Intersection of Bulwer and Stirling St, Perth	Upgrade	-	100,000	100,000
Intersection of Green, Tyler & Merredin St, Mt Hawthorn/Joondanna	Upgrade	-	30,000	30,000
Intersection of Beaufort and Harold Streets, Highgate	Upgrade	-	100,000	100,000
Intersection of Loftus and Vincent Streets, West Perth/Leederville	Upgrade	-	250,000	250,000
Intersection of Fitzgerald Street & Raglan Road, North Perth	Upgrade	-	80,000	80,000
Minor Traffic Management Improvement Program	Upgrade	-	80,000	80,000
<b>STREETSCAPE IMPROVEMENTS</b>				
Minor streetscape improvements	Upgrade	-	30,000	30,000
Streetscape Improvements-Cleaver St	Upgrade	-	50,000	50,000
Streetscape Improvements-Angove St and Fitzgerald St	Upgrade	-	13,000	13,000
<b>ROADWORKS - REHABILITATION (MRRG PROGRAM)</b>				
Bulwer St - Beaufort St to Williams St	Renewal	68,154	-	68,154
Loftus St - Bourke St to Scarborough Beach Rd	Renewal	50,000	-	50,000
Newcastle St-Beaufort St to Lord St - Eastbound	Renewal	-	143,800	143,800
Smith St-Bulwer to Lincoln St	Renewal	-	127,500	127,500
Brisbane St-Bulwer St to Stirling St	Renewal	-	130,900	130,900

**CITY OF VINCENT  
DRAFT CAPITAL BUDGET 2020/21**

		Carry Forward 2020/21	New Capital 2020/21	Total Budget 2020/21
<b>RIGHTS OF WAY</b>				
Annual review based upon the most recent condition assessment survey	Renewal		75,000	75,000
<b>SLAB FOOTPATH PROGRAMME</b>				
Golding St-Newcastle St to Old Aberdeen St	Renewal		38,180	38,180
Brisbane Trc (North)-Lake St to Brisbane Plc	Renewal		27,920	27,920
Brisbane Trc (South)-Lake St to Brisbane Plc	Renewal		26,761	26,761
Lake St-Brisbane Trc to Robinson Avenue	Renewal		5,603	5,603
Lake St-Newcastle St to Forbes Rd	Renewal		2,310	2,310
Leeder St-Jugan St to Cul-de-sac	Renewal		3,353	3,353
Caversham St-Claisebrook Rd to Cul-de-sac	Renewal		12,669	12,669
Mary St (North)-William St to Mereny Lane	Renewal		8,800	8,800
Mary St (South)-William St to Mereny Lane	Renewal		8,800	8,800
Broome St-Smith St to Brigatti Gardens	Renewal		5,500	5,500
London St-Intersection of Scarborough Beach Road	Renewal		60,104	60,104
<b>BICYCLE NETWORK</b>				
Florence/Strathcona/Golding Safe Active Street	New	-	300,000	300,000
Design for Norfolk St N/S Route	New		50,000	50,000
Design for Glendalough to Brady	New		15,000	15,000
<b>DRAINAGE</b>				
Britannia Reserve Main Drain Renewal stage 1&2	Renewal		80,000	80,000
Minor drainage improvement program	Upgrade		50,000	50,000
Gully Soak-well program	Upgrade		60,000	60,000
<b>CAR PARK DEVELOPMENT</b>				
Car Parking Upgrade-Melrose St angled parking	Renewal		55,000	55,000
Car Parking Upgrade-Strathcona St angled parking	Renewal		20,000	20,000
Car Parking Upgrade-Albert St angled parking Stage 3	Renewal		55,000	55,000
Depot - Car park lighting Renewal	Renewal		60,000	60,000
<b>PARKS AND RESERVES</b>				
Banks Reserve Master Plan Implementation - Stage 1	Upgrade	130,000		130,000
Greening Plan-Pansy Street carpark	New		25,000	25,000
Greening Plan-Pansy Street	New		5,000	5,000
Greening Plan-West End Arts Precinct	New		30,000	30,000
Greening Plan-Norham Street	New		15,000	15,000
Greening Plan-Highlands Road	New		10,000	10,000
Greening Plan-Hawthorn Street	New		10,000	10,000
Greening Plan-Little Walcott Street	New		5,000	5,000
<b>RETICULATION</b>				
Britannia Reserve - renew groundwater bore (south) No,40	Renewal		45,000	45,000
Kyilla Park - replace irrigation cubicle	Renewal		15,000	15,000
<b>STREET FURNITURE</b>				
Bus Shelter Replacement	Renewal		20,000	20,000
Bus Shelter-William St	Renewal		15,000	15,000
<b>FOR INFRASTRUCTURE ASSETS</b>		<b>320,954</b>	<b>3,878,890</b>	<b>4,199,844</b>

CITY OF VINCENT  
DRAFT CAPITAL BUDGET 2020/21

		Carry Forward 2020/21	New Capital 2020/21	Total Budget 2020/21
<b><u>PLANT &amp; EQUIPMENT ASSETS</u></b>				
<b>LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME</b>				
Light Fleet - Annual Changeover*	Renewal	-	190,000	190,000
<b>MAJOR PLANT REPLACEMENT PROGRAMME</b>				
Single Axle Tipper Truck	Renewal	145,000		145,000
<b>MISCELLANEOUS</b>				
Parking Sensors Pilot Project	New	11,810		11,810
<b>TOTAL EXPENDITURE FOR PLANT &amp; EQUIPMENT ASSETS</b>				
		<b>156,810</b>	<b>190,000</b>	<b>346,810</b>
<b><u>FURNITURE &amp; EQUIPMENT ASSETS</u></b>				
<b>INFORMATION TECHNOLOGY</b>				
Enterprise Applications upgrade	Upgrade		290,000	290,000
Building Management System software-Admin	New		120,000	120,000
<b>MARKETING &amp; COMMUNICATIONS</b>				
COVID-19 Artwork relief project	New	525,600		525,600
<b>DEPARTMENT OF SPORTS AND RECREATION</b>				
Beatty Park Leisure Centre - Non Fixed Assets Renewal	Renewal		71,500	71,500
<b>MISCELLANEOUS</b>				
Miscellaneous Assets Renewal	Renewal		30,000	30,000
<b>TOTAL EXPENDITURE FOR FURNITURE &amp; EQUIPMENT ASSETS</b>				
		<b>525,600</b>	<b>511,500</b>	<b>1,037,100</b>
<b>TOTAL CAPITAL EXPENDITURE</b>				
		<b>1,335,364</b>	<b>9,214,688</b>	<b>10,550,052</b>

CITY OF VINCENT  
DRAFT CAPITAL BUDGET 2020/21

	Carry Forward 2020/21	New Capital 2020/21	Total Budget 2020/21
<b>SUMMARY BY ASSET CLASS</b>			
	Carry Forward	New Capital	Total Budget
Land and Building Assets	332,000	4,634,298	4,966,298
Infrastructure Assets	320,954	3,878,890	4,199,844
Plant and Equipment Assets	156,810	190,000	346,810
Furniture and Equipment Assets	525,600	511,500	1,037,100
	<b>1,335,364</b>	<b>9,214,688</b>	<b>10,550,052</b>
<b>FUNDING SOURCE</b>			
	Carry Forward	New Capital	Total Budget
Municipal	474,195	4,839,724	5,313,919
Reserve	525,600	2,840,250	3,365,850
Grants	238,800	1,538,483	1,777,283
Contribution	3,000	90,000	93,000
	<b>1,241,595</b>	<b>9,308,457</b>	<b>10,550,052</b>
<b>EXPENDITURE TYPE</b>			
	Carry Forward	New Capital	Total Budget
Upgrade	130,000	1,284,548	1,414,548
Renewal	595,154	7,072,390	7,667,544
New	610,210	857,750	1,467,960
	<b>1,335,364</b>	<b>9,214,688</b>	<b>10,550,052</b>
<b>ASSET CLASS / EXPENDITURE TYPE</b>			
	Upgrade	Renewal	New
Land and Building Assets	121,548	4,572,000	272,750
Infrastructure Assets	1,003,000	2,659,044	537,800
Plant and Equipment Assets	-	335,000	11,810
Furniture and Equipment Assets	290,000	101,500	645,600
	<b>1,414,548</b>	<b>7,667,544</b>	<b>1,467,960</b>

CITY OF VINCENT  
INCOME AND EXPENDITURE BY DIRECTORATE  
FOR THE YEAR ENDED 30 JUNE 2021



Directorate		Chief Executive Office			
Service Area	Draft budget 2020/2021	Actuals 2019/2020	Revised Budget 2019/2020	Adopted Budget 2019/2020	
<b>CEO Section</b>	<b>504,005</b>	<b>622,876</b>	<b>591,183</b>	<b>644,528</b>	
<b>Chief Executive Officer</b>	<b>0</b>	<b>58,653</b>	<b>1</b>	<b>8</b>	
Chief Executive Officer Expenditure	625,139	850,737	904,992	1,099,667	
Chief Executive Officer Indirect Costs	(625,139)	(792,084)	(904,991)	(1,099,659)	
<b>Members Of Council</b>	<b>504,005</b>	<b>564,223</b>	<b>591,182</b>	<b>644,520</b>	
Members Of Council Revenue	0	0	0	0	
Members Of Council Expenditure	459,245	519,942	538,680	592,358	
Members Of Council Indirect Costs	44,760	44,281	52,502	52,162	
<b>Human Resources</b>	<b>0</b>	<b>67,087</b>	<b>0</b>	<b>0</b>	
<b>Human Resources</b>	<b>0</b>	<b>67,087</b>	<b>0</b>	<b>0</b>	
Human Resources Revenue	(35,000)	(38,511)	(40,000)	(40,000)	
Human Resources Expenditure	1,011,655	924,663	947,119	1,221,779	
Human Resources Indirect Costs	(976,655)	(819,065)	(907,119)	(1,181,779)	
<b>Information System</b>	<b>0</b>	<b>300,871</b>	<b>0</b>	<b>0</b>	
<b>Information Technology</b>	<b>0</b>	<b>300,871</b>	<b>0</b>	<b>0</b>	
Information Technology Expenditure	1,933,153	1,911,141	2,076,241	1,927,532	
Information Technology Indirect Costs	(1,933,153)	(1,610,270)	(2,074,882)	(1,927,532)	
Information Technology Revenue	0	0	(1,359)	0	
<b>Record Management</b>	<b>0</b>	<b>42,068</b>	<b>0</b>	<b>0</b>	
<b>Records Management</b>	<b>0</b>	<b>42,068</b>	<b>0</b>	<b>0</b>	
Records Management Expenditure	369,557	404,488	430,825	332,999	
Records Management Indirect Costs	(369,557)	(361,647)	(429,825)	(331,999)	
Records Management Revenue	0	(773)	(1,000)	(1,000)	
<b>Sustainability</b>	<b>0</b>	<b>239,790</b>	<b>286,805</b>	<b>289,471</b>	
Sustainability and Environment	0	180,018	214,650	217,796	
<b>Sustainability and Environment Indirect Cost</b>	<b>0</b>	<b>59,772</b>	<b>72,155</b>	<b>71,675</b>	
Sustainability and Environment Indirect Cost	0	59,772	72,155	71,675	
<b>Corporate Strategy and Governance</b>	<b>1,316,255</b>	<b>1,019,563</b>	<b>1,125,977</b>	<b>1,381,348</b>	
<b>Other Governance</b>	<b>1,316,255</b>	<b>1,019,563</b>	<b>1,125,977</b>	<b>1,381,348</b>	
Corporate Strategy and Governance Revenue	0	(25)	0	0	
Corporate Strategy and Governance Expenditure	932,497	688,586	729,692	987,426	
Corporate Strategy and Governance Indirect Costs	383,758	331,002	396,285	393,922	
<b>Grand Total</b>	<b>1,820,260</b>	<b>2,292,255</b>	<b>2,003,965</b>	<b>2,315,347</b>	

CITY OF VINCENT  
INCOME AND EXPENDITURE BY DIRECTORATE  
FOR THE YEAR ENDED 30 JUNE 2021



Directorate	Community and Business Services			
Service Area	Draft Budget 2020/2021	Actuals 2019/2020	Revised Budget 2019/2020	Adopted Budget 2019/2020
<b>Beatty Park Leisure Centre</b>	<b>2,812,875</b>	<b>1,969,257</b>	<b>2,605,014</b>	<b>1,588,674</b>
<b>Beatty Park Leisure Centre Administration</b>	<b>0</b>	<b>18,597</b>	<b>0</b>	<b>0</b>
Beatty Park Leisure Centre Administration Ind Reve	1,321,350	2,074,904	2,062,321	2,662,200
Beatty Park Leisure Centre Administration Exp	881,896	1,041,886	1,290,160	1,440,199
Beatty Park Leisure Centre Administration Ind Cost	(881,896)	(984,375)	(1,290,160)	(1,440,199)
<b>Beatty Park Leisure Centre Building</b>	<b>0</b>	<b>104,539</b>	<b>0</b>	<b>0</b>
Beatty Park Leisure Centre Building Revenue	(166,966)	(123,492)	(143,536)	(162,907)
Beatty Park Leisure Centre Occupancy Costs	2,469,907	2,487,600	2,622,237	2,647,070
Beatty Park Leisure Centre Indirect Costs	(2,302,941)	(2,259,569)	(2,478,701)	(2,484,163)
<b>Aqua Fitness</b>	<b>16,683</b>	<b>(52,494)</b>	<b>(30,181)</b>	<b>(44,359)</b>
Aqua Fitness Revenue	(12,000)	(24,162)	(23,706)	(33,000)
Aqua Fitness Indirect Revenue	(105,179)	(164,955)	(163,954)	(211,647)
Aqua Fitness Expenditure	33,545	30,844	30,250	69,423
Aqua Fitness Indirect Costs	100,317	105,779	127,229	130,865
<b>Café</b>	<b>0</b>	<b>122,432</b>	<b>144,007</b>	<b>140,425</b>
Cafe Revenue	0	(532,199)	(531,197)	(724,000)
Cafe Indirect Revenue	0	(3,527)	(3,506)	(4,524)
Cafe Expenditure	0	560,518	567,796	752,170
Cafe Indirect Costs	0	97,640	110,914	116,779
<b>Creche</b>	<b>212,498</b>	<b>226,279</b>	<b>246,164</b>	<b>293,265</b>
Creche Revenue	(5,000)	(20,378)	(20,357)	(24,500)
Creche Indirect Revenue	(20,481)	(31,954)	(31,759)	(40,999)
Creche Expenditure	148,375	182,692	188,392	245,518
Creche Indirect Costs	89,604	95,919	109,888	113,246
<b>Health and Fitness</b>	<b>208,425</b>	<b>(125,843)</b>	<b>(11,533)</b>	<b>(283,448)</b>
Health and Fitness Revenue	(45,600)	(131,847)	(130,160)	(170,500)
Health and Fitness Indirect Revenue	(731,234)	(1,147,629)	(1,140,669)	(1,472,463)
Health and Fitness Expenditure	474,825	619,773	635,615	699,683
Health and Fitness Indirect Costs	510,434	533,860	623,681	659,832
<b>Retail</b>	<b>(22,571)</b>	<b>(79,346)</b>	<b>5,348</b>	<b>(72,178)</b>
Retail Revenue	(260,000)	(430,891)	(425,000)	(535,000)
Retail Indirect Revenue	(530)	(622)	(618)	(797)
Retail Expenditure	165,037	275,201	339,774	366,942
Retail Indirect Costs	72,922	76,966	91,192	96,677
<b>Swim School</b>	<b>290,197</b>	<b>(216,887)</b>	<b>(140,992)</b>	<b>(421,610)</b>
Swim School Revenue	(176,500)	(1,197,031)	(1,182,804)	(1,575,000)
Swim School Indirect Revenue	(2,511)	(3,527)	(3,506)	(4,524)
Swim School Expenditure	293,042	792,386	825,924	929,584
Swim School Indirect Costs	176,166	191,285	219,394	228,330
<b>Swimming Pool Areas</b>	<b>1,973,951</b>	<b>1,945,777</b>	<b>2,338,627</b>	<b>2,089,950</b>
Swimming Pool Areas Revenue	(1,071,600)	(1,451,590)	(1,405,849)	(1,784,100)
Swimming Pool Areas Indirect Revenue	(213,134)	(333,022)	(331,006)	(427,287)
Swimming Pool Areas Expenditure	770,708	1,229,772	1,182,878	1,316,749
Swimming Pool Areas Indirect Costs	2,487,977	2,500,617	2,892,604	2,984,588
<b>Community Partnerships</b>	<b>1,504,186</b>	<b>943,473</b>	<b>1,128,032</b>	<b>1,468,818</b>
<b>Recreation and Facilities</b>	<b>1,069,114</b>	<b>271,120</b>	<b>362,245</b>	<b>496,654</b>
Recreation, Arts and Culture Revenue	0	(1,659)	(3,000)	(3,000)
Recreation, Arts and Culture Expenditure	651,583	159,275	243,037	254,869
Recreation, Arts and Culture Indirect Costs	417,531	113,504	122,208	244,785

CITY OF VINCENT  
INCOME AND EXPENDITURE BY DIRECTORATE  
FOR THE YEAR ENDED 30 JUNE 2021



Directorate	Community and Business Services			
Service Area	Draft Budget 2020/2021	Actuals 2019/2020	Revised Budget 2019/2020	Adopted Budget 2019/2020
<b>Senior, Disability and Youth Services</b>	<b>435,072</b>	<b>672,353</b>	<b>765,787</b>	<b>972,164</b>
Senior, Disability and Youth Services Revenue	(15,500)	(28,327)	(12,000)	(12,000)
Senior, Disability and Youth Services Expenditure	20,000	445,836	499,355	438,200
Senior, Disability and Youth Serv Indirect Costs	430,572	254,844	278,432	545,964
<b>Marketing and Communications</b>	<b>1,468,375</b>	<b>1,678,978</b>	<b>1,721,419</b>	<b>1,723,787</b>
<b>Marketing and Communications</b>	<b>1,468,375</b>	<b>1,678,978</b>	<b>1,721,419</b>	<b>1,723,787</b>
Marketing and Communications Revenue	(8,000)	0	0	0
Marketing and Communications Expenditure	1,108,394	1,320,309	1,299,105	1,304,253
Art and Culture Indirect Costs	0	(1,980)	0	0
<b>Customer Services</b>	<b>6,914</b>	<b>40,700</b>	<b>0</b>	<b>0</b>
Customer Services Centre Revenue	0	0	0	0
Customer Services Centre Expenditure	581,434	492,296	601,885	645,834
Customer Services Centre Indirect Costs	(574,520)	(451,596)	(601,885)	(645,834)
<b>Finance Services</b>	<b>0</b>	<b>78,857</b>	<b>0</b>	<b>0</b>
<b>Finance Services</b>	<b>0</b>	<b>78,857</b>	<b>0</b>	<b>0</b>
Finance Services Expenditure	1,057,730	904,730	1,116,439	873,291
Finance Services Indirect Costs	(1,056,930)	(824,550)	(1,114,939)	(873,041)
Finance Services Revenue	(800)	(1,323)	(1,500)	(250)
<b>Library &amp; Local History Services</b>	<b>992,844</b>	<b>1,759,095</b>	<b>1,930,549</b>	<b>1,839,812</b>
<b>Community Partnerships Management Administration</b>	<b>(983,467)</b>	<b>8,896</b>	<b>0</b>	<b>0</b>
Community Partnerships Management Administration	0	210,432	182,997	760,196
Community Partnerships Mgmt Admin Indirect Costs	(983,467)	(201,536)	(182,997)	(760,196)
<b>Library Services</b>	<b>1,625,615</b>	<b>1,523,836</b>	<b>1,620,768</b>	<b>1,600,723</b>
Library Services Expenditure	1,083,503	1,057,672	1,085,326	1,018,798
Library Services Indirect Costs	554,612	460,153	525,607	601,625
<b>Library Occupancy Costs</b>	<b>208,014</b>	<b>152,890</b>	<b>201,589</b>	<b>239,089</b>
Library Occupancy Costs	254,264	261,893	246,564	293,437
Library Indirect Costs	(46,250)	(109,003)	(44,975)	(54,348)
<b>Loftus Community Centre Revenue</b>	<b>(51,000)</b>	<b>(1,545)</b>	<b>(4,000)</b>	<b>0</b>
Loftus Community Centre Revenue	(51,000)	(1,545)	(4,000)	0
<b>Loftus Community Centre Expenditure</b>	<b>149,758</b>	<b>75,018</b>	<b>105,242</b>	<b>0</b>
Loftus Community Centre Expenditure	149,758	75,018	105,242	0
<b>Loftus Community Centre Indirect Costs</b>	<b>43,924</b>	<b>0</b>	<b>6,950</b>	<b>0</b>
Loftus Community Centre Indirect Costs	43,924	0	6,950	0
<b>Rates Services</b>	<b>(35,668,643)</b>	<b>(35,572,031)</b>	<b>(35,571,321)</b>	<b>(35,441,058)</b>
<b>Rates Services</b>	<b>(35,668,643)</b>	<b>(35,572,031)</b>	<b>(35,571,321)</b>	<b>(35,441,058)</b>
Rates Services Expenditure	668,183	642,748	650,687	682,693
Rates Services Indirect Costs	149,175	132,753	160,590	156,347
Rates Services Revenue	(36,486,001)	(36,347,532)	(36,382,598)	(36,280,098)
<b>TPC, MRC, Insurance and General Purpose Revenue</b>	<b>(1,173,834)</b>	<b>(1,992,031)</b>	<b>(1,303,490)</b>	<b>(1,397,257)</b>
<b>General Purpose</b>	<b>(1,023,205)</b>	<b>(1,865,751)</b>	<b>(1,175,921)</b>	<b>(1,267,688)</b>
General Purpose Revenue	(1,023,205)	(1,865,751)	(1,175,921)	(1,267,688)
<b>Insurance Claim</b>	<b>(60,000)</b>	<b>(31,738)</b>	<b>(60,000)</b>	<b>(60,000)</b>
Insurance Claim Expenditure	5,000	4,451	5,000	5,000
Insurance Claim Recoup	(65,000)	(36,189)	(65,000)	(65,000)
<b>Insurance Premium</b>	<b>0</b>	<b>6,283</b>	<b>0</b>	<b>0</b>
Insurance Premium Expenditure	510,179	494,843	534,879	534,879
Insurance Premium Recovery	(510,179)	(488,560)	(534,879)	(534,879)
<b>Mindarie Regional Council</b>	<b>(90,629)</b>	<b>(100,825)</b>	<b>(67,569)</b>	<b>(69,569)</b>
Mindarie Regional Council Expenditure	32,000	28,678	51,000	49,000

Attachment 4

CITY OF VINCENT  
 INCOME AND EXPENDITURE BY DIRECTORATE  
 FOR THE YEAR ENDED 30 JUNE 2021



Directorate	Community and Business Services			
Service Area	Draft Budget 2020/2021	Actuals 2019/2020	Revised Budget 2019/2020	Adopted Budget 2019/2020
<b>Director Community and Business Services</b>	<b>0</b>	<b>23,290</b>		<b>0</b>
<b>Director Community and Business Services</b>	<b>0</b>	<b>23,290</b>		<b>0</b>
Director Community and Business Services	344,145	259,028	267,657	303,483
Director Community and Business Ser Indirect Costs	(344,145)	(235,738)	(267,657)	(303,483)
<b>Grand Total</b>	<b>(30,011,283)</b>	<b>(30,794,405)</b>	<b>(29,248,915)</b>	<b>(29,692,409)</b>

CITY OF VINCENT  
INCOME AND EXPENDITURE BY DIRECTORATE  
FOR THE YEAR ENDED 30 JUNE 2021



Directorate		Strategy and Development			
Service Area	Draft Budget 2020/2021	Actuals 2019/2020	Revised Budget 2019/2020	Adopted Budget 2019/2020	
<b>Building Services</b>	<b>325,965</b>	<b>158,434</b>	<b>185,858</b>	<b>238,726</b>	
<b>Building Control</b>	<b>325,965</b>	<b>158,434</b>	<b>185,858</b>	<b>238,726</b>	
Building Control Revenue	(196,050)	(369,297)	(355,850)	(356,300)	
Building Control Expenditure	337,757	355,162	341,441	396,000	
Building Control Indirect Costs	184,258	172,569	200,267	199,026	
<b>Compliance Services</b>	<b>751,062</b>	<b>671,585</b>	<b>738,332</b>	<b>804,375</b>	
<b>Compliance Services</b>	<b>751,062</b>	<b>671,585</b>	<b>738,332</b>	<b>804,375</b>	
Compliance Services Revenue	(24,500)	(44,342)	(49,800)	(19,800)	
Compliance Services Expenditure	519,900	483,842	519,384	557,159	
Compliance Services Indirect Costs	255,662	232,085	268,748	267,016	
<b>Health Services</b>	<b>1,453,690</b>	<b>1,111,329</b>	<b>1,288,920</b>	<b>1,309,928</b>	
<b>Health Administration and Inspection</b>	<b>1,388,763</b>	<b>1,060,852</b>	<b>1,212,542</b>	<b>1,236,908</b>	
Health Administration and Inspection Revenue	(232,020)	(343,006)	(344,605)	(359,520)	
Health Administration and Inspection Expenditure	1,073,491	932,810	1,011,857	1,054,766	
Health Administration and Inspection Indirect Cost	547,292	471,048	545,290	541,662	
<b>Food Control</b>	<b>12,000</b>	<b>8,815</b>	<b>12,000</b>	<b>15,000</b>	
Food Control Revenue	(500)	0	(500)	(500)	
Food Control Expenditure	12,500	8,815	12,500	15,500	
<b>Health Clinics</b>	<b>52,927</b>	<b>41,662</b>	<b>64,378</b>	<b>58,020</b>	
Health Clinics Revenue	(28,997)	(39,708)	(19,260)	(19,260)	
Health Clinics Expenditure	80,107	79,734	81,887	75,529	
Health Clinics Indirect Costs	1,817	1,636	1,751	1,751	
<b>Policy and Place Services</b>	<b>2,502,291</b>	<b>1,984,604</b>	<b>2,751,846</b>	<b>2,328,043</b>	
<b>Policy and Place Services</b>	<b>2,502,291</b>	<b>1,984,604</b>	<b>2,751,846</b>	<b>2,328,043</b>	
Policy and Place Services Revenue	(1,800)	(7,982)	(1,800)	(1,800)	
Policy and Place Serv Expenditure	1,831,841	1,420,692	2,087,034	1,777,878	
Policy and Place Services Indirect Cost	672,250	571,894	666,612	551,965	
<b>Statutory Planning Services</b>	<b>1,554,198</b>	<b>1,095,218</b>	<b>1,261,607</b>	<b>1,082,047</b>	
<b>Statutory Planning Services</b>	<b>1,554,198</b>	<b>1,095,218</b>	<b>1,261,607</b>	<b>1,082,047</b>	
Statutory Planning Services Revenue	(290,987)	(719,890)	(676,261)	(919,551)	
Statutory Planning Services Expenditure	1,293,704	1,317,150	1,348,782	1,416,329	
Statutory Planning Services Indirect Costs	551,481	497,958	589,086	585,269	
<b>Director Strategy and Development Services</b>	<b>0</b>	<b>28,295</b>	<b>0</b>	<b>0</b>	
<b>Director Development Services</b>	<b>0</b>	<b>28,295</b>	<b>0</b>	<b>0</b>	
Director Strategy and Development Services	319,543	321,552	329,314	329,631	
Director Strategy and Development Ser Indirect Co	(319,543)	(293,257)	(329,314)	(329,631)	
<b>Grand Total</b>	<b>6,587,206</b>	<b>5,049,465</b>	<b>6,226,563</b>	<b>5,763,119</b>	

CITY OF VINCENT  
INCOME AND EXPENDITURE BY DIRECTORATE  
FOR THE YEAR ENDED 30 JUNE 2021



Directorate	Infrastructure and Environment			
Service Area	Draft Budget 2020/2021	Actuals 2019/2020	Revised Budget 2019/2020	Adopted Budget 2019/2020
<b>Community Connections</b>	<b>418,420</b>	<b>172,309</b>	<b>239,306</b>	<b>405,616</b>
<b>Community Connections</b>	<b>418,420</b>	<b>172,309</b>	<b>239,306</b>	<b>405,616</b>
Community Connections Expenditure	199,438	130,774	150,809	134,372
Community Connections Indirect Costs	268,982	91,535	88,497	271,244
Community Connections Revenue	(50,000)	(50,000)	0	0
<b>Engineering Design Services</b>	<b>2,024,671</b>	<b>2,291,584</b>	<b>2,424,560</b>	<b>2,500,281</b>
<b>Engineering Design Services</b>	<b>994,166</b>	<b>1,388,576</b>	<b>1,444,554</b>	<b>1,505,417</b>
Engineering Design Services Revenue	(7,000)	(3,425)	(6,000)	(7,500)
Engineering Design Services Expenditure	706,170	1,114,222	1,117,500	1,184,922
Engineering Design Services Indirect Costs	294,996	277,779	333,054	327,995
<b>Bike Station</b>	<b>20,000</b>	<b>11,536</b>	<b>12,000</b>	<b>5,000</b>
Bike Station Expenditure	20,000	11,536	12,000	5,000
<b>Bus Shelter</b>	<b>33,005</b>	<b>16,780</b>	<b>(11,994)</b>	<b>9,864</b>
Bus Shelter Revenue	(64,000)	(71,729)	(109,000)	(109,000)
Bus Shelter Expenditure	97,005	88,509	97,006	118,864
<b>Crossovers</b>	<b>14,500</b>	<b>16,271</b>	<b>15,000</b>	<b>15,000</b>
Crossovers Revenue	(500)	(250)	0	0
Crossovers Expenditure	15,000	16,521	15,000	15,000
<b>Parking and Street Name Signs</b>	<b>90,000</b>	<b>92,433</b>	<b>86,000</b>	<b>86,000</b>
Parking and Street Name Signs Expenditure	90,000	92,433	86,000	86,000
<b>Parklets</b>	<b>3,500</b>	<b>6,757</b>	<b>3,500</b>	<b>3,500</b>
Parklets Expenditure	3,500	6,757	3,500	3,500
<b>Roads Linemarking</b>	<b>68,000</b>	<b>69,590</b>	<b>65,000</b>	<b>65,000</b>
Roads Linemarking Expenditure	68,000	69,590	65,000	65,000
<b>Street Lighting</b>	<b>731,500</b>	<b>622,772</b>	<b>740,500</b>	<b>740,500</b>
Street Lighting Revenue	(24,500)	(24,093)	(24,500)	(24,500)
Street Lighting Expenditure	756,000	646,865	765,000	765,000
<b>Tree Lighting Leederville</b>	<b>70,000</b>	<b>66,869</b>	<b>70,000</b>	<b>70,000</b>
Tree Lighting Leederville Expenditure	70,000	66,869	70,000	70,000
<b>Environmental Services</b>	<b>215,348</b>	<b>298,721</b>	<b>346,412</b>	<b>360,247</b>
<b>Environmental Services</b>	<b>215,348</b>	<b>298,721</b>	<b>346,412</b>	<b>360,247</b>
Environmental Services Revenue	(7,000)	(5,901)	(8,000)	(17,000)
Environmental Services Expenditure	177,610	264,670	307,025	331,689
Environmental Services Indirect Costs	44,738	39,952	47,387	45,558
<b>Parks Services</b>	<b>11,219,229</b>	<b>11,007,599</b>	<b>10,747,897</b>	<b>11,129,013</b>
<b>Child Care Centres and Play Groups</b>	<b>47,788</b>	<b>44,208</b>	<b>41,260</b>	<b>43,069</b>
Child Care Centres and Play Groups Revenue	(9,474)	(11,066)	(14,490)	(11,686)
Child Care Centres and Play Groups Expenditure	55,009	53,245	53,579	52,584
Child Care Centres and Play Groups Indirect Costs	2,253	2,029	2,171	2,171
<b>Civic Centre Building</b>	<b>0</b>	<b>68,427</b>	<b>0</b>	<b>0</b>
Civic Centre Building Expenditure	1,062,941	1,261,538	1,297,790	1,159,985
Civic Centre Building Indirect Costs	(1,062,941)	(1,193,111)	(1,297,790)	(1,159,985)
<b>Community and Welfare Centres</b>	<b>191,620</b>	<b>206,248</b>	<b>207,043</b>	<b>196,589</b>
Community and Welfare Centres Revenue	(31,145)	(43,189)	(53,499)	(64,784)
Community and Welfare Centres Expenditure	215,677	243,054	253,397	254,228
Community and Welfare Centres Indirect Costs	7,088	6,383	7,145	7,145
<b>Department of Sports and Recreation Building</b>	<b>14,612</b>	<b>(238,035)</b>	<b>(201,317)</b>	<b>(161,779)</b>
Department of Sports and Recreation Building Rev	(965,500)	(787,727)	(783,481)	(770,115)
Department of Sports and Recreation Building Exper	968,255	539,043	569,695	595,867
Department of Sports and Recreation Building Ind	11,857	10,649	12,469	12,469

CITY OF VINCENT  
INCOME AND EXPENDITURE BY DIRECTORATE  
FOR THE YEAR ENDED 30 JUNE 2021



Directorate		Infrastructure and Environment			
Service Area	Draft Budget 2020/2021	Actuals 2019/2020	Revised Budget 2019/2020	Adopted Budget 2019/2020	
<b>Leederville Oval</b>	<b>436,395</b>	<b>395,992</b>	<b>385,155</b>	<b>364,897</b>	
Leederville Oval Revenue	(149,342)	(128,165)	(206,355)	(242,274)	
Leederville Oval Expenditure	573,397	513,045	579,638	595,299	
Leederville Oval Indirect Costs	12,340	11,112	11,872	11,872	
<b>Loftus Centre</b>	<b>533,062</b>	<b>618,808</b>	<b>571,312</b>	<b>327,919</b>	
Loftus Centre Revenue	(553,288)	(482,462)	(559,914)	(660,984)	
Loftus Centre Expenditure	1,063,800	1,080,968	1,109,541	967,218	
Loftus Centre Indirect Costs	22,550	20,302	21,685	21,685	
<b>nib Stadium</b>	<b>(10,061)</b>	<b>(11,547)</b>	<b>(9,970)</b>	<b>(9,930)</b>	
nib Stadium Revenue	(27,847)	(27,847)	(27,765)	(27,765)	
nib Stadium Expenditure	17,786	16,300	17,795	17,835	
<b>Parks and Reserves</b>	<b>2,742,767</b>	<b>2,669,038</b>	<b>2,743,510</b>	<b>2,899,401</b>	
Parks and Reserves Revenue	0	(48,623)	(50,950)	(50,950)	
Parks and Reserves Expenditure	2,742,431	2,717,358	2,794,136	2,950,027	
Parks and Reserves Indirect Costs	336	303	324	324	
<b>Parks and Reserves Administration</b>	<b>1,230,277</b>	<b>1,411,120</b>	<b>1,170,930</b>	<b>1,077,673</b>	
Parks and Reserves Administration Revenue	(3,200)	(3,578)	(3,450)	(3,200)	
Parks and Reserves Administration Expenditure	1,273,206	1,235,249	1,166,646	1,124,021	
Parks and Reserves Administration Indirect Costs	(39,729)	179,449	7,734	(43,148)	
<b>Parks Other</b>	<b>1,476,300</b>	<b>1,692,095</b>	<b>1,699,600</b>	<b>2,249,465</b>	
Parks Other Revenue	(2,000)	(471)	(2,000)	(2,000)	
Parks Other Expenditure	1,478,300	1,692,566	1,701,600	2,251,465	
<b>Pre Schools and Kindergartens</b>	<b>12,389</b>	<b>1,760</b>	<b>6,290</b>	<b>8,738</b>	
Pre Schools and Kindergartens Revenue	(42,528)	(53,510)	(50,353)	(47,433)	
Pre Schools and Kindergartens Expenditure	53,302	53,815	55,052	54,580	
Pre Schools and Kindergartens Indirect Costs	1,615	1,455	1,591	1,591	
<b>Property Management Administration</b>	<b>458,558</b>	<b>454,890</b>	<b>520,895</b>	<b>506,630</b>	
Property Management Administration Revenue	(2,000)	(11,921)	(11,500)	(2,000)	
Property Management Administration Expenditure	311,490	319,322	315,107	312,188	
Property Management Administration Indirect Costs	149,068	147,489	217,288	196,442	
<b>Public Halls</b>	<b>470,232</b>	<b>253,699</b>	<b>282,329</b>	<b>191,832</b>	
Public Halls Revenue	(12,659)	(122,948)	(103,587)	(164,319)	
Public Halls Expenditure	476,852	371,297	380,174	350,409	
Public Halls Indirect Costs	6,039	5,350	5,742	5,742	
<b>Reserves Pavilions and Facilities</b>	<b>677,198</b>	<b>597,721</b>	<b>564,431</b>	<b>613,682</b>	
Reserves Pavilions and Facilities Revenue	(5,915)	(65,661)	(63,798)	(77,631)	
Reserves Pavilions and Facilities Expenditure	677,112	657,432	620,837	683,921	
Reserves Pavilions and Facilities Indirect Costs	6,001	5,950	7,392	7,392	
<b>Road Reserves</b>	<b>328,005</b>	<b>360,075</b>	<b>377,190</b>	<b>428,190</b>	
Road Reserves Expenditure	328,005	360,075	377,190	428,190	
<b>Sporting Clubs Buildings</b>	<b>822,427</b>	<b>689,814</b>	<b>735,002</b>	<b>663,651</b>	
Sporting Clubs Buildings Revenue	(128,493)	(122,287)	(103,630)	(132,988)	
Sporting Clubs Buildings Expenditure	922,165	786,104	810,697	768,704	
Sporting Clubs Buildings Indirect Costs	28,755	25,997	27,935	27,935	
<b>Sporting Grounds</b>	<b>1,787,660</b>	<b>1,793,286</b>	<b>1,654,237</b>	<b>1,728,986</b>	
Sporting Grounds Revenue	(1,134)	(33,308)	(57,000)	(57,000)	
Sporting Grounds Expenditure	1,788,794	1,826,594	1,711,237	1,785,986	

CITY OF VINCENT  
INCOME AND EXPENDITURE BY DIRECTORATE  
FOR THE YEAR ENDED 30 JUNE 2021



Directorate Infrastructure and Environment				
Service Area	Draft Budget 2020/2021	Actuals 2019/2020	Revised Budget 2019/2020	Adopted Budget 2019/2020
<b>Ranger Services</b>	<b>1,301,135</b>	<b>(624,529)</b>	<b>(154,488)</b>	<b>(1,955,995)</b>
<b>Abandoned Vehicles</b>	<b>361,681</b>	<b>363,654</b>	<b>401,577</b>	<b>400,210</b>
Abandoned Vehicles Expenditure	6,000	3,965	9,000	9,000
Abandoned Vehicles Indirect Costs	365,181	365,509	399,077	404,710
Abandoned Vehicles Revenue	(9,500)	(5,820)	(6,500)	(13,500)
<b>Animal Control</b>	<b>183,195</b>	<b>194,448</b>	<b>213,347</b>	<b>227,277</b>
Animal Control Expenditure	14,500	20,323	12,300	12,300
Animal Control Indirect Costs	260,845	274,204	285,054	289,077
Animal Control Revenue	(92,150)	(100,079)	(84,007)	(74,100)
<b>Car Park Control</b>	<b>(665,046)</b>	<b>(1,395,160)</b>	<b>(1,466,486)</b>	<b>(2,068,981)</b>
Car Park Control Expenditure	765,770	867,886	907,330	822,598
Car Park Control Revenue	(1,430,816)	(2,263,046)	(2,373,816)	(2,891,579)
<b>Dog Pound</b>	<b>1,500</b>	<b>4,661</b>	<b>1,300</b>	<b>1,300</b>
Dog Pound Expenditure	1,500	4,661	1,300	1,300
<b>Fire Prevention</b>	<b>31,193</b>	<b>29,303</b>	<b>35,118</b>	<b>33,120</b>
Fire Prevention Expenditure	100	0	0	0
Fire Prevention Indirect Costs	32,593	31,985	35,618	36,120
Fire Prevention Revenue	(1,500)	(2,682)	(500)	(3,000)
<b>Inspectorial Control</b>	<b>1,912,761</b>	<b>1,379,641</b>	<b>1,923,384</b>	<b>1,012,242</b>
Inspectorial Control Expenditure	843,423	974,163	1,064,287	1,067,195
Inspectorial Control Indirect Costs	2,347,588	2,272,470	2,536,997	2,572,797
Inspectorial Control Revenue	(1,278,250)	(1,866,992)	(1,677,900)	(2,627,750)
<b>Kerbside Parking Control</b>	<b>(788,149)</b>	<b>(1,685,631)</b>	<b>(1,641,967)</b>	<b>(1,974,837)</b>
Kerbside Parking Control Expenditure	474,829	460,983	549,011	550,761
Kerbside Parking Control Revenue	(1,262,978)	(2,146,614)	(2,190,978)	(2,525,598)
<b>Local Laws (Law and Order)</b>	<b>264,000</b>	<b>290,587</b>	<b>379,239</b>	<b>413,674</b>
Local Laws (Law and Order) Indirect Costs	417,350	423,476	456,089	462,524
Local Laws (Law and Order) Revenue	(153,350)	(132,889)	(76,850)	(48,850)
<b>Ranger Services Administration</b>	<b>0</b>	<b>193,968</b>	<b>0</b>	<b>0</b>
Ranger Services Administration Expenditure	2,290,735	2,498,574	2,502,430	2,490,008
Ranger Services Administration Indirect Costs	(2,287,735)	(2,301,193)	(2,499,430)	(2,487,008)
Ranger Services Administration Revenue	(3,000)	(3,413)	(3,000)	(3,000)
<b>Waste Management Services</b>	<b>6,220,553</b>	<b>5,462,227</b>	<b>5,785,410</b>	<b>6,606,437</b>
<b>Other Waste Services</b>	<b>562,827</b>	<b>211,355</b>	<b>294,167</b>	<b>611,409</b>
Other Waste Services Revenue	(10,065)	(10,753)	(8,250)	(5,750)
Other Waste Services Expenditure	572,892	222,108	302,417	617,159
<b>Processable Waste Collection</b>	<b>4,606,001</b>	<b>4,729,712</b>	<b>4,719,826</b>	<b>5,223,611</b>
Processable Waste Collection Revenue	(374,954)	(339,606)	(357,999)	(323,944)
Processable Waste Collection Expenditure	4,995,234	4,785,903	4,911,090	5,418,677
Processable Waste Collection Indirect Costs	(14,279)	283,415	166,735	128,878
<b>Recycling</b>	<b>1,051,725</b>	<b>521,160</b>	<b>771,417</b>	<b>771,417</b>
Recycling Expenditure	1,051,725	521,160	771,417	771,417

CITY OF VINCENT  
INCOME AND EXPENDITURE BY DIRECTORATE  
FOR THE YEAR ENDED 30 JUNE 2021



Directorate		Infrastructure and Environment			
Service Area	Draft Budget 2020/2021	Actuals 2019/2020	Revised Budget 2019/2020	Adopted Budget 2019/2020	
<b>Works &amp; Operations Services</b>	<b>7,515,582</b>	<b>6,441,196</b>	<b>7,263,747</b>	<b>6,657,944</b>	
<b>Works Depot</b>	<b>0</b>	<b>16,130</b>	<b>0</b>	<b>0</b>	
Works Depot Revenue	(1,259)	(1,162)	(1,259)	0	
Works Depot Expenditure	196,313	205,508	200,484	199,508	
Works Depot Indirect Costs	(195,054)	(188,216)	(199,225)	(199,508)	
<b>Depot Occupancy</b>	<b>0</b>	<b>13,989</b>	<b>0</b>	<b>0</b>	
Depot Occupancy Costs	341,052	414,108	408,702	368,284	
Depot Indirect Costs	(341,052)	(400,119)	(408,702)	(368,284)	
<b>Drainage</b>	<b>374,547</b>	<b>344,531</b>	<b>369,047</b>	<b>370,435</b>	
Drainage Expenditure	374,547	344,531	369,047	370,435	
<b>Footpaths/Cycleways</b>	<b>1,041,319</b>	<b>992,197</b>	<b>1,046,472</b>	<b>988,195</b>	
Footpaths/Cycleways Expenditure	1,041,319	992,197	1,046,472	988,195	
<b>Plant Operating</b>	<b>373,802</b>	<b>130,875</b>	<b>243,779</b>	<b>227,550</b>	
Plant Operating Expenditure	1,491,587	1,453,145	1,497,321	1,481,092	
Plant Operating Indirect Costs	(1,117,785)	(1,322,270)	(1,253,542)	(1,253,542)	
<b>Public Works Overhead</b>	<b>920,128</b>	<b>617,496</b>	<b>848,828</b>	<b>823,069</b>	
Public Works Overhead Revenue	(61,700)	(60,699)	(51,608)	(56,200)	
Public Works Overhead Expenditure	542,413	516,724	542,016	543,566	
Public Works Overhead Indirect Costs	439,415	161,471	358,420	335,703	
<b>Recoverable Works</b>	<b>0</b>	<b>(11,035)</b>	<b>0</b>	<b>0</b>	
Recoverable Works Revenue	(12,309)	(48,260)	(50,000)	(50,000)	
Recoverable Works Expenditure	12,309	37,225	50,000	50,000	
<b>Right of Way</b>	<b>281,467</b>	<b>233,386</b>	<b>283,017</b>	<b>286,532</b>	
Rights of Way Expenditure	281,467	233,386	283,017	286,532	
<b>Roads</b>	<b>3,091,204</b>	<b>2,834,686</b>	<b>3,077,734</b>	<b>3,041,958</b>	
Roads Expenditure	3,091,204	2,834,686	3,077,734	3,041,958	
<b>Roadwork Signs and Barricades</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>5,000</b>	
Roadwork Signs and Barricades Expenditure	2,000	0	2,000	5,000	
<b>Street Cleaning</b>	<b>1,345,615</b>	<b>1,155,327</b>	<b>1,307,320</b>	<b>749,205</b>	
Street Cleaning Expenditure	1,345,615	1,155,327	1,307,320	749,205	
<b>Sump</b>	<b>500</b>	<b>1,920</b>	<b>550</b>	<b>0</b>	
Sump Expenditure	500	1,920	550	0	
<b>Traffic Control for Roadworks</b>	<b>85,000</b>	<b>111,694</b>	<b>85,000</b>	<b>166,000</b>	
Traffic Control for Roadworks Expenditure	85,000	111,694	85,000	166,000	
<b>Director Infrastructure and Environment</b>	<b>0</b>	<b>44,193</b>	<b>0</b>	<b>0</b>	
<b>Director Engineering</b>	<b>0</b>	<b>44,193</b>	<b>0</b>	<b>0</b>	
Director Infrastructure and Environment Expe	450,528	427,016	490,213	486,233	
Director Infrastructure and Environment Indirect	(450,528)	(382,823)	(490,213)	(486,233)	
<b>Grand Total</b>	<b>28,914,938</b>	<b>25,093,300</b>	<b>26,652,844</b>	<b>25,703,543</b>	



**CITY OF VINCENT**  
**FEEES AND CHARGES**  
**2020/2021**  
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## FEES AND CHARGES 2020/21

		2019/20	2020/21	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		\$ 6.00	\$ 6.00	N		0%	
Administration fee on overdue notices		\$ 5.00	\$ 5.00	N		0%	
Earbuds for playaway books		\$ 3.00	\$ 3.00	Y		0%	
Printing pages from internet	per page	\$ 0.30	\$ 0.30	Y		0%	
"Early Businesses" book - softcover		\$ 20.00	\$ 20.00	Y		0%	
"Beatty Park" book - softcover		\$ 5.00	\$ 5.00	Y		0%	
"Beatty Park" book - hardcover		\$ 7.50	\$ 7.50	Y		0%	
Red library bags	each	\$ 1.00	\$ 1.00	Y		0%	
Hot beverages	per cup	\$ 3.00	\$ 3.00	Y		0%	
Local history photographs (for private use/community use)	per photo	\$ 10.00	\$ 10.00	Y		0%	
Local history photographs (for commercial use)	per photo	\$ 20.00	\$ 20.00	Y		0%	
Lost & Damaged Library Items		Various as per State Libraries of Western Australia (SLWA) Price Tables	Various as per State Libraries of Western Australia (SLWA) Price Tables	N	N/A		
State Library external loan fee		\$ 16.50	No fee	N	N/A		
Refund administration fee		\$ 5.00	\$ 5.00	Y	0%		
<b>Media Room Hire</b>							
Commercial use	per hour	\$ 43.00	\$ 43.00	Y	Local Govt Act 1995 S6.16	0%	
Community Groups	per hour	\$ 22.00	\$ 22.00	Y		0%	
Interview Room Hire - Commercial use	per hour	\$ 18.00	\$ 18.00	Y		0%	

## FEES AND CHARGES 2020/21

		2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>Loftus Community Centre</b>						
<b>Annual Membership fees</b>						
Seniors Membership	Per annum	\$ 15.00	\$ 15.00	Y	Local Govt Act 1995 S6.16	0%
<b>Program Fees</b>						
<b>Program and Activity Fees</b>						
<b>Children's Activities</b>						
Playgroup - Includes Playgroup WA membership/insurance	Per annum 4 terms	\$ 190.00	\$ 190.00	Y	Local Govt Act 1995 S6.16	0%
<b>Teen/Adult/Senior's Activities</b>						
Sporting activities	Per session	\$ 4.00	\$ 4.00	Y	Local Govt Act 1995 S6.16	0%
Art/craft activities	Per session	\$ 6.00	\$ 6.00	Y		0%
Dance/fitness activities	Per session	\$ 4.00	\$ 4.00	Y		0%
Board games/social sessions	Per session	\$ 4.00	\$ 4.00	Y		0%
Short Course Type A	Per course	\$ 20.00	\$ 20.00	Y		0%
Short Course Type B	Per course	\$ 30.00	\$ 30.00	Y		0%
Short Course Type C	Per course	\$ 40.00	\$ 40.00	Y		0%
Short Course Type D	Per course	\$ 50.00	\$ 50.00	Y		0%

## FEES AND CHARGES 2020/21

		2019/20	2020/21	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		0%
Rates settlement enquiry fee only	per Lot	\$ 31.00	\$ 31.00	Y	Local Govt. Act 1995 S6.16	0%
Settlement enquiry letter (includes orders, requisitions and rate enquiry)	per Lot	\$ 151.00	\$ 151.00	Y		0%
<b>General Charges</b>						
Ownership enquiry fee	per property	\$ 7.00	\$ -	Y		-100%
Provision of historical rating data per financial year (1993-94 rating year onwards)	per year	\$ 9.00	\$ 9.00	Y		0%
Re-print of annual rate notice		\$ 12.00	\$ 12.00	Y		0%
Instalment administration fee (3 instalments)		\$ 39.00	\$ 24.00	N		-38%
Instalment interest		5.5%	5.5%			0%
Rates Smoothing Administration fee		\$ -	\$ -			N/A
Rates Smoothing interest		-	5.5%			N/A
Special payment arrangement administration fee		\$ 40.00	\$ -	N		-100%
Special Payment Arrangement interest		11%	5.5%	N	Local Govt. Act 1995 s6.16, s5.94, s6.45, s6.51 & s6.56	-50%
Financial Hardship Administration fee		N/A	\$ -	N	Local Govt. (Financial Management) Regs 1996 s68 & s70	N/A
Financial Hardship Late payment penalty interest		11%	0%	N		-100%
Direct Debit Administration fee		\$ 30.00	\$ -	N		-100%
Late payment penalty interest		11%	8%	N		-27%
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 (minimum \$15)	N		N/A
Legal fees		At cost	At cost	Y		N/A
Street directory USB format		\$ 40.00	\$ 40.00	Y		0%
<b>GOVERNANCE</b>						
Electoral rolls (Ward) USB		\$ 40.00	\$ 40.00	Y	Local Govt. Act 1995 S6.16, s5.94 & S5.95	0%
Freedom of information request (FOI)		\$ 30.00	\$ 30.00	N	Freedom of Information Act Regulations 1993.	0%

## FEES AND CHARGES 2020/21

	2019/20	2020/21	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	Inaccordance with Dog Act 1976, Dog Regs. 2013 s17	N	Dog Act 1976, Dog Regs. 2013	N/A
3 Years	\$ 42.50	Inaccordance with Dog Act 1976, Dog Regs. 2013 s17	N		N/A
1 Year (Pensioner)	\$ 10.00	Inaccordance with Dog Act 1976, Dog Regs. 2013 s17	N		N/A
3 Years (Pensioner)	\$ 21.25	Inaccordance with Dog Act 1976, Dog Regs. 2013 s17	N		N/A
Lifetime registration period	\$ 100.00	Inaccordance with Dog Act 1976, Dog Regs. 2013 s17	N		N/A
Lifetime registration period (pensioner)	\$ 50.00	Inaccordance with Dog Act 1976, Dog Regs. 2013 s17	N		N/A
<b>Unsterilised Dog</b>					
1 Year	\$ 50.00	Inaccordance with Dog Act 1976, Dog Regs. 2013 s17	N	Dog Act 1976, Dog Regs. 2013	N/A
3 Years	\$ 120.00	Inaccordance with Dog Act 1976, Dog Regs. 2013 s17	N		N/A
1 Year (Pensioner)	\$ 25.00	Inaccordance with Dog Act 1976, Dog Regs. 2013 s17	N		N/A
3 Years (Pensioner)	\$ 60.00	Inaccordance with Dog Act 1976, Dog Regs. 2013 s17	N		N/A
Lifetime registration period	\$ 250.00	Inaccordance with Dog Act 1976, Dog Regs. 2013 s17	N		N/A
Lifetime registration period (pensioner)	\$ 125.00	Inaccordance with Dog Act 1976, Dog Regs. 2013 s17	N		N/A
<b>CATS</b>					
Annual registration of a cat	\$ 20.00	In accordance with Cat Act 2011, Cat Regs. 2012	N	Cat Act 2011, Cat Regs. 2012	N/A
3 Years	\$ 42.50	In accordance with Cat Act 2011, Cat Regs. 2012	N		N/A
3 Years (Pensioner)	\$ 21.25	In accordance with Cat Act 2011, Cat Regs. 2012	N		N/A

FEEES AND CHARGES 2020/21

	2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>RANGERS AND COMMUNITY SAFETY SERVICES</b>					
<b>CATS</b>					
Lifetime registration period	\$ 100.00	In accordance with Cat Act 2011, Cat Regs. 2012	N	Cat Act 2011, Cat Regs. 2012	N/A
Lifetime registration period (Pensioner)	\$ 50.00	In accordance with Cat Act 2011, Cat Regs. 2012	N		N/A
Registration after 31 May in any year, for that registration year			N		
Annual application for approval or renewal of approval to breed cats (per cat)	\$ 100.00	In accordance with Cat Act 2011, Cat Regs. 2012	N		N/A

## FEES AND CHARGES 2020/21

	2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>RANGERS AND COMMUNITY SAFETY SERVICES</b>					
<b>ANIMALS</b>					
Replacement of registration tags	\$ 5.00	\$ 5.00	Y	Local Govt. Act 1995 S6.16	0%
<b>ANIMAL CARE FACILITY</b>					
Seizure and impounding	\$ 87.00	At Cost	N	Dog Act 1976, Local Law 2007, Local Govt.Act 1995 S6.16	N/A
Daily Maintenance (after 24 hours)	\$ 28.00	At Cost	N		N/A
Euthanasia	\$ 71.00	At Cost	N		N/A
Administration charge (Microchipping impounded Dog)	\$ 35.00	At Cost	N		N/A
<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	\$ 152.00	\$ 152.00	N		0%
Hire of Cat trap	\$ -	\$ 25.00	N	Local Govt. Act 1995 S6.16 & Cat Act 2011, Cat Regs. 2012	N/A
<b>ABANDONED VEHICLES</b>					
Towage	\$ 130.00	\$ 130.00	Y	Local Govt. Act 1995 S3.39/S3.46, Local Law 2007	0%
Administration fee	\$ 270.00	\$ 270.00	Y		0%
Daily impound fee	\$ 23.00	\$ 23.00	N		0%
<b>RESIDENTIAL VERGE SIGNAGE</b>					
Sign	\$ 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>RELEASE FEES (Impounded Items)</b>					
Shopping trolleys, signage etc.	\$ 75.00	\$ 75.00	N	Local Government Act 1995 - Sect 3.46	0%
Daily impound fee	\$ 23.00	\$ 23.00	N		0%
<b>PERMITS</b>					
Filming	\$ 105.00	\$ 105.00	N	Local Govt. Act 1995 S6.16 & Property Local Law 2008	0%
<b>Work Zones</b>					
Establishment fee	\$ 686.00	\$ 686.00	N		0%
Operating fees daily rate/bay	\$ 22.00	\$ 22.00	N		0%
Non-refundable administration fee (Skip bin) Verge ( Resident only under 14 days)	\$ -	\$ -	N	Property Local Law 2008	0%
Non-refundable administration fee (Skip bin) Verge (Resident over 14 days)	\$ 42.00	\$ 42.00	N		0%
Non-refundable administration fee (Skip bin) Verge (Commercial)	\$ 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) - Does not apply to multi unit developments	\$ 132.00	\$ 132.00	N		0%
Non-refundable administration fee (Long Term Permits requiring Monthly Inspections)	\$ 80.00	\$ -	N		-100%

FEEES AND CHARGES 2020/21

		2019/20	2020/21	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	\$ 2.90	\$ 2.90	Y	Local Govt Act 1995 S6.16, Parking Facility Local Law 2007	0%	
The Avenue Car Park	1st hr free	\$ 2.90	\$ 2.90	Y		0%	
Barlee Street Car Park	1st hr free	\$ 2.90	\$ 2.90	Y		0%	
Brisbane Street Car Park	1st hr free	\$ 2.90	\$ 2.90	Y		0%	
Chelmsford Road Car Park	1st hr free	\$ 2.90	\$ 2.90	Y		0%	
Raglan Road Car Park	1st hr free	\$ 2.90	\$ 2.90	Y		0%	
View Street Car Park	1st hr free	\$ 2.90	\$ 2.90	Y		0%	
Wasley Street Car Park	1st hr free	\$ 2.90	\$ 2.90	Y		0%	
nib Stadium Car Park (8am to 10pm Daily)		\$ 2.90	\$ 2.90	Y		0%	
375 William Street Car Park (8am to 10pm Daily)		\$ 4.20	\$ 4.20	Y		0%	
Rosemount Hotel Car Park	1st hr free	\$ 2.90	\$ 2.90	Y		0%	
<b>All Day Fee</b>							
Frame Court Car Park	1st hr free	\$ 18.50	\$ 18.50	Y		0%	
Barlee Street Car Park	1st hr free	\$ 18.50	\$ 18.50	Y		0%	
Brisbane Street Car Park	1st hr free	\$ 18.50	\$ 18.50	Y	0%		
Chelmsford Road Car Park	1st hr free	\$ 18.50	\$ 18.50	Y	0%		
Raglan Road Car Park	1st hr free	\$ 18.50	\$ 18.50	Y	0%		
Leederville Hotel Car Park		\$ 18.50	\$ 18.50	Y	0%		
View Street Car Park	1st hr free	\$ 18.50	\$ 18.50	Y	0%		
Wasley Street Car Park	1st hr free	\$ 18.50	\$ 18.50	Y	0%		
nib Stadium Car Park (8am to 10pm Daily)		\$ 18.50	\$ 18.50	Y	0%		
Rosemount Hotel Car Park	1st hr free	\$ 18.50	\$ 18.50	Y	0%		
<b>KERBSIDE PARKING FEES - DAY HOURLY RATE (minimum fee payable \$2)</b>							
William Street (Kerbside)		\$ 4.20	\$ 4.20	Y	Local Govt Act 1995 S6.16, Parking Facility Local Law 2007	0%	
Brewer Street		\$ 2.90	\$ 2.90	Y		0%	
Pier Street		\$ 2.90	\$ 2.90	Y		0%	
Stirling Street		\$ 2.90	\$ 2.90	Y		0%	
Stuart Street		\$ 2.90	\$ 2.90	Y		0%	
Newcastle Street - West of Loftus St.		\$ 2.90	\$ 2.90	Y		0%	
Barlee Street		\$ 2.90	\$ 2.90	Y		0%	
Beaufort Street		\$ 2.90	\$ 2.90	Y		0%	
Braid Street		\$ 2.90	\$ 2.90	Y		0%	
Brisbane Street		\$ 2.90	\$ 2.90	Y		0%	
Broome Street	1st hr free	\$ 2.90	\$ 2.90	Y		0%	
Chelmsford Road		\$ 2.90	\$ 2.90	Y		0%	
Clarence Street		\$ 2.90	\$ 2.90	Y		0%	
Fitzgerald Street		\$ 2.90	\$ 2.90	Y		0%	
Forbes Road		\$ 4.20	\$ 4.20	Y		0%	
Frame Court		\$ 2.90	\$ 2.90	Y		0%	
Grosvenor Road		\$ 2.90	\$ 2.90	Y		0%	
Harold Street	1st hr free	\$ 2.90	\$ 2.90	Y		0%	
Leederville Parade		\$ 2.90	\$ 2.90	Y		0%	
Lindsay Street		\$ 2.90	\$ 2.90	Y		0%	
Mary Street	1st hr free	\$ 2.90	\$ 2.90	Y		0%	
Money Street		\$ 2.90	\$ 2.90	Y		0%	
Monger Street		\$ 2.90	\$ 2.90	Y		0%	
Newcastle Street - East of Fitzgerald Street		\$ 4.20	\$ 4.20	Y		0%	
Oxford Street		\$ 2.90	\$ 2.90	Y		0%	
Parry Street		\$ 2.90	\$ 2.90	Y		0%	

## FEES AND CHARGES 2020/21

		2019/20	2020/21	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		\$ 2.90	\$ 2.90	Y	Local Govt Act 1995 S6.16, Parking Facility Local Law 2007	0%	
Richmond Street		\$ 2.90	\$ 2.90	Y		0%	
Vincent Street		\$ 2.90	\$ 2.90	Y		0%	
<b>PARKING PERMITS</b>							
Frame Court Car Park	per month	\$ 180.00	\$ 180.00	Y		0%	
The Avenue Car Park	per month	\$ 180.00	\$ 180.00	Y		0%	
Barlee Street Car Park	per month	\$ 180.00	\$ 180.00	Y		0%	
Brisbane Street Car Park	per month	\$ 180.00	\$ 180.00	Y		0%	
Parking Permits - Not for Profit	per month	N/A	\$ 85.00	Y		N/A	
Parking Permits - Trades	per month	N/A	\$ 145.00	Y		N/A	
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 - withdrawal fee	each	\$ 50.00	\$ 50.00	N	0%		
<b>LOTON PARK TEMPORARY EVENT PARKING</b>							
Vehicle - Flat rate		\$ 20.00	\$ 20.00	Y	0%		
Vehicle - ACROD permit holder		\$ 10.00	\$ 10.00	Y	0%		

## FEES AND CHARGES 2020/21

	2019/20	2020/21	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	Food Act 2008, Local Govt. Act 1995 S6.16	0%	
Registration fee	\$ 100.00	\$ 100.00	N		0%	
Application for fit-out or alteration (where building permit not required)	\$ 200.00	\$ 200.00	N		0%	
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 (min 1hr) \$ 80.00	\$ 80.00	N		0%	
Food Safe Pack	\$ 100.00	\$ 100.00	N	0%		
<b>Food Stallholders/Van - Annual (applies to all markets/fixed venues)</b>						
Annual Food Stallholder/Van Permit	\$ 130.00	\$ 130.00	N	Local Govt. Act 1995 S6.16, Trading in public places Local Law 2008	0%	
Annual Food Stallholder/Van Permit (Not-for-profit/Charitable Organisations (i.e. fundraising events) and City of Vincent registered fixed premises food businesses)	\$ -	\$ -	N		N/A	
<b>Food Stallholders/Van - Event Based (e.g. festivals, miscellaneous)</b>						
One off Food Stallholder/Van Permit	\$ 80.00	\$ 70.00	N		-14%	
One off Food Stallholder/Van Permit (Not-for-profit/Charitable organisations and City of Vincent registered fixed premises food businesses)	\$ -	\$ -	N		N/A	
<b>Mobile Food Vendor 'Vending Vincent'</b>						
Vending Vincent Annual Permit	\$ 700.00	\$ 700.00	N		0%	
Annual Permit - Low risk	\$ 650.00	\$ -	N	N/A		
<b>PUBLIC BUILDINGS</b>						
<b>Annual Building Assessments:</b>						
Risk Type - High	\$ 390.00	\$ 390.00	N	Local Govt. Act 1995 S6.16	0%	
Risk Type - Medium	\$ 240.00	\$ 240.00	N		0%	
Risk Type - Low	\$ 120.00	\$ 120.00	N		0%	
Not-for-profit/Charitable Organisations that are Low Risk	\$ -	\$ -	N		N/A	
Discount on Annual Building Assessment if a registered food business	25%	25%	N		0%	
<b>Applications to vary, construct, extend or alter:</b>						
Medium or High Risk	\$ 871.00	\$ 871.00	N	Health (Miscellaneous Provisions) Act 1911 S.176, Health (Public Buildings) Regulations 1992 Schedule 1	0%	
Low risk	\$ 350.00	\$ 350.00	N		0%	
Not-for-profit/Charitable Organisations (i.e. fundraising events)	\$ -	\$ -	N		N/A	

## FEES AND CHARGES 2020/21

	2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>HEALTH SERVICES</b>					
<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
Shellfish and Crustacean 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
Other Offensive Trades not specified		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
<b>OTHER</b>					
<b>Lodging Houses</b>					
Annual Registration		\$ 530.00	\$ 300.00	N	-77%
<b>Morgues</b>					
Annual Licence		\$ 210.00	\$ 210.00	N	Local Govt. Act 1995 S6.16 0%
<b>Skin Penetration Premises</b>					
Notification and Assessment Fee		\$ 140.00	\$ 140.00	N	0%
<b>Water Sampling/Audits</b>					
Annual Assessment - 1 water body		\$ 400.00	\$ 400.00	N	0%
Each additional water body (per water body)		\$ 240.00	\$ 240.00	N	0%
Second re-sample within the month due to non- compliance		\$ 80.00	\$ 80.00	N	Local Govt. Act 1995 S6.16 0%
<b>Liquor and Gaming Control</b>					
Section 39 Certification		\$ 200.00	\$ 200.00	N	0%
One off liquor or gaming assessment fee		\$ 100.00	\$ 50.00	N	-100%
Not-for-profit/Charitable Organisations (i.e. fundraising events)		\$ -	\$ -	N	N/A

FEEES AND CHARGES 2020/21

	2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>HEALTH SERVICES</b>					
<b>Noise</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	Fee as per Environmental Protection (Noise) Regs 1997	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	Fee as per Environmental Protection (Noise) Regs 1997	N/A
Regulation 13 (out-of-hours construction) Application where work is conducted by a business	\$ 130.00	\$ 130.00	N	Local Govt. Act 1995 S6.16	0%
Regulation 13 (bump in/bump out) Not-for-profit/Charitable Organisations (i.e. fundraising events)	\$ -	\$ -	N	Local Govt. Act 1995 S6.16	N/A
<b>GENERAL</b>					
Transfer of an annual permits, licences and registrations (e.g. Lodging Houses)	\$ 100.00	\$ 100.00	N	Local Govt. Act 1995 S6.16	0%
Reassessment and reporting fee; second follow up/non-compliance with formal directions/notices	per hour (min 1hr) \$ 80.00	\$ 80.00	N		0%
Late payment of Health Services fees	per month after first 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 (min 1hr) \$ 80.00	\$ 80.00	Y	Local Govt. Act 1995 S6.16	0%
Analytical costs	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					
<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	Fees as per Health Act 1911-Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974	N/A

FEES AND CHARGES 2020/21

		2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>BUILDING AND PLANNING</b>						
<b>ARCHIVE SEARCHES</b>						
Plan search and/or retrieval from archives. Note: The plans provided as part of the search fee include architectural site, floor & elevation plans only. Any additional plans will be charged in Accordance with Part 2 below.						
City of Vincent only (1993 - current)	10 business days	\$ 75.00	\$ 75.00	N		0%
City of Vincent and City of Stirling/ City of Perth Combined	10 business days	\$ 110.00	\$ 110.00	N		0%
City of Vincent and City of Perth Combined	10 days	\$ -	\$ -	N		N/A
City of Vincent and City of Perth Combined	24 hour service	\$ -	\$ -	N		N/A
Commercial / Mixed Use Development Combined	10 business days	\$ 140.00	\$ 140.00	N		N/A
Scanning charge when more than 10 pages (A2-A0) per page	per page (over 10)	\$ 1.00	\$ 1.00	N		N/A
Supply of USB with plans		\$ 10.00	\$ 10.00	N		N/A
<b>BUILDING AND PLANNING APPROVAL HARD COPIES</b>						
A4 - black and white	per copy	\$ 0.55	\$ 0.55	Y	Local Govt Act 1995 S6.16	0%
A3 - black and white	per copy	\$ 0.75	\$ 0.75	Y		0%
A2 - black and white						
1 - 5 copies	per copy	\$ 4.00	\$ 4.00	Y		0%
6 - 10 copies	per copy	\$ 3.45	\$ 3.45	Y		0%
21 or more copies	per copy	\$ 2.80	\$ 2.80	Y		0%
A1 - black and white						
1 - 5 copies	per copy	\$ 4.65	\$ 4.65	Y		0%
6 - 10 copies	per copy	\$ 4.10	\$ 4.10	Y		0%
21 or more copies	per copy	\$ 3.55	\$ 3.55	Y		0%
A0 - black and white						
1 - 5 copies	per copy	\$ 6.85	\$ 6.85	Y		0%
6 - 10 copies	per copy	\$ 6.35	\$ 6.35	Y		0%
21 or more copies	per copy	\$ 5.55	\$ 5.55	Y		0%
Delivery & collection of plans from a printer where applicable		\$ 93.50	\$ 93.50	Y		0%
Administration fee associated with the preparation of a subdivision/amalgamation legal agreement		\$ 377.00	\$ 377.00	Y		0%
<b>BUILDING AND PLANNING APPROVAL SOFT COPIES</b>						
A4 Black & White or Colour (297x210 mm)	per page	\$ 0.45	\$ 0.45	Y	Local Govt Act 1995 S6.16	0%
A3 Black & White or Colour (420x297 mm)	per page	\$ 0.45	\$ 0.45	Y		0%
A2 Black & White or Colour (594x420 mm)	per page	\$ 1.60	\$ 1.60	Y		0%
Administration Fee associated with the arrangement of other planning, building or heritage related legal documentation.		\$ 90.00	\$ 90.00	N		0%
<b>HERITAGE FEES</b>						
Hire of Brookman and Moir Street Lacework		\$ 36.40	\$ 36.40	N	Local Govt Act 1995 S6.16	0%
Bond for Brookman and Moir Street Lacework		\$ 520.00	\$ 520.00	N		0%
<b>FORM 15a – CERTIFICATE OF APPROVAL</b>						
Built Strata Form 15a fee (1 – 5 allotments)				N	Strata Titles Act 1985 and Strata Titles General Regulations 1996	N/A
Built Strata Form 15a fee (6 – 100 allotments)				N		N/A
Built Strata Form 15a fee (in excess of 100 allotments)				N		N/A

FEES AND CHARGES 2020/21

	2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>BUILDING AND PLANNING</b>					
<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		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	Building Act 2011 & Building Regulations 2012 Schedule 2	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
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	Building Act 2011 & Building Regulations 2012 Schedule 2	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 1	In accordance with the Building Regulations 2012, Schedule 2, Division 1	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 1	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N		N/A
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 1	In accordance with the Building Regulations 2012, Schedule 2, Division 1	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 1	In accordance with the Building Regulations 2012, Schedule 2, Division 1	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 1	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	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 1	In accordance with the Building Regulations 2012, Schedule 2, Division 1	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 1	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A
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 1	In accordance with the Building Regulations 2012, Schedule 2, Division 1	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 1	In accordance with the Building Regulations 2012, Schedule 2, Division 1	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 1	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	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 1	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N		N/A

FEEES AND CHARGES 2020/21

		2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<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>						
*The Building Services Levy is payable to the Permit Authority when the application is made.						
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	Building Services (Complaint Resolution and Administration) Regulations 2011	N/A
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	Building Services (Complaint Resolution and Administration) Regulations 2011	N/A
<b>BUILDING CONSTRUCTION INDUSTRY TRAINING FUND (BCITF)</b>						
*The BCITF Levy is payable to the Permit Authority or to BCITF (proof of payment is required) when the application is made.						
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	\$ 58.45	\$ 58.45	N	Building Regulations 2012 r53(2)	0%
	Per year	\$ 14.61	\$ 14.61	N		0%
Swimming pool reinspection due to incomplete/unsatisfactory work	per hour	\$ 80.00	\$ 80.00	N	Local Govt. Act 1995 S6.16	0%
Preliminary Strata Inspection and Report	per unit	\$ 10.00	\$ 10.00	N	Local Govt Act 1995 S6.16	0%
		50 Minimum	50 Minimum			N/A
Preliminary Strata Inspection and Report - Archive Search Fee	per unit	\$ 10.00	\$ 10.00	N	Local Govt Act 1995 S6.16	0%
						N/A

FEES AND CHARGES 2020/21

	2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>BUILDING AND PLANNING</b>					
<b>FEES 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/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	N	Planning and Development Regulations 2009	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	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	N	Planning and Development Regulations 2009	N/A
Determining an application to amend development approval		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	N		N/A
Determining an application to cancel development approval		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2 5A	N		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	N	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		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	Planning and Development Regulations 2009	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		N/A
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	N		N/A
Providing written planning advice	per property	The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	N	Planning and Development Regulations 2009	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	N		N/A

FEES AND CHARGES 2020/21

		2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>BUILDING AND PLANNING</b>						
<b>FEES FOR PLANNING SERVICES</b>						
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	Planning and Development (Development Assessment Panels) Regulations 2011	N/A
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
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	Planning and Development (Development Assessment Panels) Regulations 2011	N/A
<b>GENERAL PLANNING FEES</b>						
Issue of written heritage Advice	per property	\$ 88.00	\$ 88.00	Y		0%
Issue of heritage advice - Involves preliminary heritage check	per property	\$ 138.00	\$ 138.00	Y	Local Govt Act 1995 S6.16	0%
Issue of heritage advice - Involves full heritage assessment	per property	\$ 192.50	\$ 192.50	Y		0%
Providing a subdivision clearance not more than 5 lots		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 a subdivision clearance more than 5 lots but not more than 195 lots		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 a subdivision clearance more than 195 lots		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

## FEES AND CHARGES 2020/21

		2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BUILDING AND PLANNING</b>							
<b>GENERAL PLANNING FEES</b>							
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		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)		\$ 705.00	\$ 705.00	Y	Local Govt Act 1995 S6.16	0%	
Space marking & Signage of car share space	per car bay	\$ 800.00	\$ 800.00	N		0%	
Making good of car bays after cessation of use for car sharing	per car bay	\$ 700.00	\$ 700.00	N		0%	
<b>Mail out fees</b>							
11-50 letters		\$ 100.00	\$ 100.00	N	Planning and Development Regulations R.49(1)(b)	N/A	
51-100 letters		\$ 180.00	\$ 180.00	N		N/A	
101-150 letters		\$ 270.00	\$ 270.00	N		N/A	
151+ letters		\$ 350.00	\$ 350.00	N		N/A	
<b>GENERAL FEES</b>							
Application for a boundary fence that is not recognised as a 'sufficient fence' in the Fencing Local Law		\$ 97.70	\$ 97.70	N	Local Govt Act 1995 S6.16	0%	
<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%		

## FEES AND CHARGES 2020/21

		2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>WASTE SERVICES</b>							
<b>RUBBISH CHARGE PER BIN</b>							
Confiscated Bin Return	per bin	\$ 80.00	\$ 80.00	N	Waste Avoidance and Resources Recovery Act 2007 s67	0%	
Non Rated Properties Garbage 240L (weekly collection)	per annum	\$ 386.00	\$ 386.00	N		0%	
Non Rated Properties Garbage 140L (weekly collection)	per annum	\$ 243.00	\$ 243.00	N		0%	
Non Rated Properties Recycling 240L (fortnightly collection)	per annum	\$ 101.00	\$ 101.00	N		0%	
Non Rated Properties Recycling 360L (fortnightly collection)	per annum	\$ 133.00	\$ 133.00	N		0%	
One-Off additional Garbage Collection 140L	per bin	\$ 66.00	\$ 66.00	N		0%	
One-Off additional Garbage Collection 240L	per bin	\$ 110.00	\$ 110.00	N		0%	
One-off additional Recycling Collection 240L	per bin	\$ 37.00	\$ 37.00	N		0%	
One-off additional Recycling Collection 360L	per bin	\$ 37.00	\$ 37.00	N		0%	
Additional Garbage Collection* 140L (weekly collection) - Rated Properties	per annum	\$ 281.00	\$ 281.00	N		0%	
Additional Garbage Collection* 240L (weekly collection) - Rated Properties * An exemption may be granted in extenuating circumstances, i.e. special needs/medical	per annum	\$ 475.00	\$ 475.00	N		0%	
Additional Recycling Services 240L (fortnightly collection) - Rated Properties	per annum	\$ 85.00	\$ 85.00	N		0%	
Upgrade Recycling Collection from 240L to 360L (fortnightly collection) - Rated Properties (plus establishment fee)	per annum	\$ 43.00	\$ 43.00	N		0%	
Additional Recycling Collection 360L (fortnightly collection) - Rated Properties	per annum	\$ 128.00	\$ 128.00	N		0%	
<b>EVENT BINS</b>							
Event Bins Hire - 240L Garbage and 240L Recycling (including disposal)	A pair	\$ 110.00	\$ 110.00	Y	Waste Avoidance and Resources Recovery Act 2007 s67	0%	
Event Bins Hire - 240L Recycling (including disposal)	A pair	\$ 55.00	\$ 55.00	Y		0%	
Event Bins Recycling Disposal - Contamination fee (Deducted from bond)	per bin	\$ 56.00	\$ 56.00	Y		0%	
Event Bins Bond for less than 10 pairs hired (not refunded if bins are damaged, lost, overfull or contaminated).	per event (refundable)	\$ 266.00	\$ 266.00	N		0%	
Event Bins Bond for more than 10 pairs hired (not refunded if bins are damaged, lost, overfull or contaminated).	per event (refundable)	\$ 532.00	\$ 532.00	N		0%	
<b>COMPOST EQUIPMENT</b>							
Compost Bin (Vincent Residents Only - Limit 2 per HH)*	per item	\$ 30.00	\$ 30.00	N	Waste Avoidance and Resources Recovery Act 2007 s67	0%	
Aerator	per item	\$ 10.00	\$ 10.00	N		0%	
In Ground Worm Farm	per item	\$ 15.00	\$ 15.00	Y	Local Govt Act 1995 S6.16	0%	
Bokashi Bucket (Vincent Residents Only - Limit 2 per HH)*	per item	\$ 25.00	\$ 25.00	Y		0%	
<b>WORM FARM EQUIPMENT</b>							
Total factory (Vincent Residents Only - Limit 2 per household)*	1Kg	\$ 122.00	\$ 122.00	Y	Local Govt Act 1995 S6.16	0%	
Factory only (Vincent Residents Only - Limit 2 per household)*	each	\$ 76.00	\$ 76.00	Y		0%	
Worms Only (Delivered direct from supplier)	1Kg	\$ 71.00	\$ 71.00	Y		0%	
Worms Only (Delivered from direct supplier)	½ Kg	\$ 51.00	\$ 51.00	Y		0%	
<b>ON DEMAND SERVICES</b>							
Mattress Recycling Collection Fee	per item	\$ 20.00	\$ 20.00	Y		Local Govt Act 1995 S6.16	0%
<b>White Goods Collection:</b>							
Non-refrigerant items (ovens, stoves/cookers, washing machines, dishwashers and dryers)	per item	\$ 31.00	\$ 31.00	Y	0%		
Refrigerant items (fridges and freezers)	per item	\$ 46.00	\$ 46.00	Y	0%		
Refrigerant (air conditioner unit)	per item	\$ 66.00	\$ 66.00	Y	0%		
<b>Native Plant Sales</b>							
Native Tubestock	Each	\$ 1.00	\$ 1.00	Y	Local Govt Act 1995 S6.16	0%	
Kangaroo Paws	Each per 130mm pot	\$ 5.00	\$ 5.00	Y		0%	
Small trees	140mm pot	\$ 5.00	\$ 5.00	Y		0%	
Native Fertiliser	500g	\$ 5.00	\$ 5.00	Y		0%	

## FEES AND CHARGES 2020/21

	2019/20	2020/21	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	Minimum \$5,000	Minimum \$5,000	N		N/A	
<b>ROW Bonds</b>						
Sewer & Water supply extensions in Road Reserve	\$ 2,500.00	\$ 2,500.00	N		0%	
Sewer & Water supply extensions on Private Property	\$ 2,000.00	\$ 2,000.00	N		0%	
Demolitions - residential	\$ 2,000.00	\$ 2,000.00	N		0%	
Demolitions - commercial - less than \$500,000	\$ 3,000.00	\$ 3,000.00	N		0%	
Demolitions - commercial \$500,001 and above to be assessed on a case by case basis	Minimum \$5,000	Minimum \$5,000	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/Acquisition- Non-refundable application fee	\$ 200.00	\$ 200.00	N		0%	
Obstruction - Non-refundable application fee	\$ 200.00	\$ 200.00	N		0%	
Obstruction - Refundable bond	\$ 500.00	\$ 500.00	N		0%	
<b>Parklet Fees</b>						
Preliminary Application Fee	\$ 200.00	\$ 200.00	N	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%	

## FEES AND CHARGES 2020/21

		2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>HIRE OF HALLS AND COMMUNITY CENTRES</b>						
<b>COMMUNITY FACILITIES</b>						
<b>Category One (incorporates Mount Hawthorn Main Hall, North Perth Main Hall)</b>						
Community use	per hour	\$ 32.50	\$ 32.50	Y	Local Govt. Act 1995 S6.16	0%
Commercial use	per hour	\$ 65.00	\$ 65.00	Y		0%
Wedding ceremony/reception	per hour	\$ 75.00	\$ 75.00	Y		0%
<b>Category Two (incorporates Mount Hawthorn Lesser Hall, North Perth Lesser Hall, Royal Park Hall, Loftus Community Centre -</b>						
Community use	per hour	\$ 25.00	\$ 25.00	Y	Local Govt. Act 1995 S6.16	0%
Commercial use	per hour	\$ 50.00	\$ 50.00	Y		0%
Wedding ceremony/reception	per hour	\$ 65.00	\$ 65.00	Y		0%
<b>Category Three (incorporates Menzies Pavilion, Banks Reserve Pavilion, Loftus Community Centre - Children's Room and</b>						
Community use	per hour	\$ 20.00	\$ 20.00	Y	Local Govt. Act 1995 S6.16	0%
Commercial use	per hour	\$ 40.00	\$ 40.00	Y		0%
Wedding ceremony/reception	per hour	\$ 60.00	\$ 60.00	Y		0%
<b>Category Four (incorporates Woodville Reserve Pavilion, Beatty Park Reserve Pavilion, Birdwood Square Pavilion)</b>						
Community use	per hour	\$ 15.00	\$ 15.00	Y	Local Govt. Act 1995 S6.16	0%
Commercial use	per hour	\$ 30.00	\$ 30.00	Y		0%
Wedding ceremony/reception	per hour	\$ 50.00	\$ 50.00	Y		0%
<b>Category Five (incorporates Loftus Community Centre - Community Hall)</b>						
Community use	per hour	N/A	\$ 40.00	Y	Local Govt. Act 1995 S6.16	N/A
Commercial use	per hour	N/A	\$ 65.00	Y		N/A
Wedding ceremony/reception	per hour	N/A	\$ 75.00	Y		N/A
<b>Bonds and Other Charges</b>						
Facility Bond		\$0.0 min - \$5,000 max	\$0.0 min - \$5,000 max	N	Local Govt. Act 1995 S6.16	N/A
Keys	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%
Replacement facility swipe card	per card	\$ 35.00	\$ 35.00	Y		0%
<b>BIKE HIRE</b>						
<b>Community Bike Library Hire</b>						
Short term loan - non resident	per loan	\$ 10.00	\$ 10.00	Y		0%
Long term loan - non resident	per loan	\$ 20.00	\$ 20.00	Y		0%
<b>Bike Maintenance Course</b>						
Bike Maintenance 1 Course - Resident	per course	\$ 15.00	\$ 15.00	Y		0%
Bike Maintenance 1 Course - Non-resident	per course	\$ 30.00	\$ 30.00	Y		0%
Bike Maintenance 2 Course - Resident	per course	\$ 15.00	\$ 15.00	Y	Local Govt. Act 1995 S6.16	0%
Bike Maintenance 2 Course - Non-resident	per course	\$ 30.00	\$ 30.00	Y		0%
<b>Cycle Training Course</b>						
Learn to Ride Course	per course	\$ 30.00	\$ 30.00	Y		0%
Commuter/Social Riding Course	per course	\$ 30.00	\$ 30.00	Y		0%
<b>Bike Market</b>						
Bike Market Stall Fee	per bay	\$ 10.00	\$ 10.00	Y		0%

FEES AND CHARGES 2020/21

		2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>SPORTSGROUNDS AND RESERVES</b>							
<b>CASUAL HIRE OF SPORTSGROUNDS</b>							
With facilities (Category Four Facilities)	half day (8am to 1pm or 1pm-6pm)	\$ 240.00	\$ 240.00	Y	Local Govt Act 1995 S6.16	0%	
With facilities (Category Four Facilities)	full day (8am-6pm)	\$ 415.00	\$ 415.00	Y		0%	
Without facilities (Category Four Facilities)	half day (8am to 1pm or 1pm-6pm)	\$ 165.00	\$ 165.00	Y		0%	
Without facilities (Category Four Facilities)	full day (8am-6pm)	\$ 265.00	\$ 265.00	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 and Business Services</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%	
* Based on estimated usage and annual maintenance costs							
<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 Leederville Skate Park &amp; Leederville Basketball Court but excluding Town Centres Spaces)</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	\$ 55.00	\$ 55.00	Y		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%		

## FEES AND CHARGES 2020/21

		2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>SPORTSGROUNDS AND RESERVES</b>							
<b>EVENTS</b>							
<b>Event Application Fee</b>							
Events up to 1 day		\$ 250.00	\$ 250.00	Y	Local Govt Act 1995 S6.16	0%	
Events 2 days or more		\$ 500.00	\$ 500.00	Y		0%	
Community Rate	half day	\$ 625.00	\$ 625.00	Y		0%	
Commercial Rate	half day	\$ 1,750.00	\$ 1,750.00	Y		0%	
Community Rate	full day	\$ 1,000.00	\$ 1,000.00	Y		0%	
Commercial Rate	full day	\$ 3,500.00	\$ 3,500.00	Y		0%	
Bump in / Bump out		Half of the fee	Half of the fee	Y		N/A	
<b>Wedding Bookings</b>							
Photography / Ceremony on parks	per hour	\$ 75.00	\$ 75.00	Y		0%	
<b>LEEDERVILLE OVAL</b>							
<b>Casual Hire of Sportsground</b>							
Without facilities half day	half day (8am to 1pm or 1pm-6pm)	\$ 175.00	\$ 175.00	Y	Local Govt Act 1995 S6.16	0%	
Without facilities full day	full day (8am-6pm)	\$ 275.00	\$ 275.00	Y		0%	
<b>Half Day Event</b>							
Community Rate	half day	\$ 625.00	\$ 625.00	Y		0%	
Under 1000 people - Commercial Rate	half day	\$ 2,500.00	\$ 2,500.00	Y		0%	
Bump in / Bump out		Half of the fee	Half of the fee	Y			N/A
<b>Full Day Event</b>							
Community Rate	full day	\$ 1,250.00	\$ 1,250.00	Y		0%	
Under 1000 people - Commercial Rate	full day	\$ 5,000.00	\$ 5,000.00	Y		0%	
Bump in / Bump out		Half of the fee	Half of the fee	Y			N/A
Floodlights	per hour	\$ 275.00	\$ 276.00	Y			0%
<b>LEEDERVILLE OVAL CONCERTS / COMMERCIAL EVENTS</b>							
Event Application Fee	per booking	\$ 500.00	\$ 500.00	Y		Local Govt Act 1995 S6.16	0%
1000 - 5000 patrons	per day	\$ 7,900.00	\$ 7,900.00	Y			0%
5000 - 12000 patrons	per day	\$ 12,600.00	\$ 12,600.00	Y	0%		
Bump-in/Bump-out	per day	Half of the fee	Half of the fee	Y			N/A
<b>BONDS / CANCELLATION / ADMINISTRATION FEES - SPORTSGROUND AND RESERVES</b>							
General Bond (Refundable)		\$0.00 min-\$5,000 max	\$0.00 min-\$5,000 max	N		N/A	
Event Bond (Refundable)		\$500 min-\$15,000 max	\$500 min-\$15,000 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		N/A	
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		N/A	

## FEES AND CHARGES 2020/21

	2019/20	2020/21	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	\$ 7.20	\$ 7.20	Y	Local Govt Act 1995 S6.16	0%	
A person 5 years of age and under 16 years of age	\$ 4.50	\$ 4.50	Y		0%	
A child aged 3 or 4 years of age (Pre-schooler)	\$ 2.50	\$ 2.50	Y		0%	
A child 0-2 years of age (Baby)	Free	Free	N			
Any person under the control of a City of Vincent licensed swimming coach (Trainer)	\$ 4.00	\$ 4.00	Y		0%	
A pensioner/senior card holder	\$ 4.50	\$ 4.50	Y		0%	
Full time students producing proof of student status	\$ 5.50	\$ 5.50	Y		0%	
Family Pass (2 Adults, 2 Children or 1 Adult, 3 Children or 1 Spectator, 4 children)	\$ 18.00	\$ 18.00	Y		0%	
Extra Child	\$ 3.00	\$ 3.00	Y		0%	
Child - Weeknights 6.30pm to 9pm	\$ 3.00	\$ 3.00	Y		0%	
Family - Weeknights 6.30pm to 9pm	\$ 10.00	\$ 10.00	Y		0%	
Locker hire (wallet locker casual rates)	From \$1.00	From \$1.00	Y		N/A	
Hire of swim aids	\$ 2.00	\$ 2.00	Y		0%	
Shower fee	\$ 3.00	\$ 3.00	Y		0%	
Bike cage fee	\$ 5.00	\$ 5.00	Y		0%	
<b>Sauna/Spa/Steam Room/Swim</b>						
Adult	\$ 12.00	\$ 12.00	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	\$ 4.80	\$ 4.80	Y	0%		
Pensioner/Senior	\$ 4.00	\$ 4.00	Y	0%		
Student	\$ 5.00	\$ 5.00	Y	0%		
<b>FITNESS CLASSES</b>						
Group Fitness/Swim - 1 hour or 45 minute class	\$ 17.00	\$ 17.00	Y	0%		
Group Fitness/Swim - 30 minute class	\$10.00 to \$20.00	\$ 10.50	Y	N/A		
Aqua Fitness/Swim	\$ 17.00	\$ 17.00	Y	0%		
Cycling Fitness	\$ 17.00	\$ 17.00	Y	0%		
Fitness Class (Pensioner/Senior)	\$ 10.00	\$ 10.00	Y	0%		
<b>HEALTH &amp; FITNESS</b>						
Casual Gym/swim	\$ 17.00	\$ 17.00	Y	0%		
Casual Gym/swim (Pensioner/Senior)	\$ 10.00	\$ 10.00	Y	0%		
Casual Gym/swim/spa/sauna/steam room	\$ 21.80	\$ 21.80	Y	0%		
Casual Gym/swim/spa/sauna/steam room (Pensioner/Senior)	\$ 14.00	\$ 14.00	Y	0%		
Casual appraisal or workout with gym instructor	\$ 60.00	\$ 60.00	Y	Local Govt Act 1995 S6.16		
Energy Wise (Seniors Program) per session	\$ 10.00	\$ 10.00	Y	0%		
Energy Wise (Seniors Program) per term - 20 sessions pass	\$ 170.00	\$ 170.00	Y	0%		
<b>Personal Training 1 to 1</b>						
½ hour session - member & non-member	\$ 50.00	\$ 50.00	Y	0%		
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%		

## FEES AND CHARGES 2020/21

	2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>BEATTY PARK LEISURE CENTRE FEES</b>					
<b>FULL MEMBERSHIP</b>					
Individual 12 months	\$ 990.00	\$ 990.00	Y	Local Govt Act 1995 S6.16	0%
Individual 12 months - Pensioner/Senior discount 15%	\$ 841.50	\$ 841.50	Y		0%
Individual 12 months - Student discount 10%	\$ 891.00	\$ 891.00	Y		0%
Individual 12 months - Ratepayer discount 10%	\$ 891.00	\$ 891.00	Y		0%
Individual 3 months	\$ 384.00	\$ 384.00	Y		0%
Individual 3 months - Pensioner/Senior discount 15%	\$ 326.40	\$ 326.40	Y		0%
Individual 3 months - Student discount 10%	\$ 345.60	\$ 345.60	Y		0%
Individual 3 months - Ratepayer discount 10%	\$ 345.60	\$ 345.60	Y		0%
Individual 1 month	\$ 136.00	\$ 136.00	Y		0%
Individual 1 month - Pensioner/Senior discount 15%	\$ 115.60	\$ 115.60	Y		0%
Individual 1 month - Student discount 10%	\$ 122.40	\$ 122.40	Y		0%
Individual 1 month - Ratepayer discount 10%	\$ 122.40	\$ 122.40	Y		0%
<b>Pool only membership</b>					
Individual 12 months	\$ 656.00	\$ 656.00	Y	Local Govt Act 1995 S6.16	0%
Individual 12 months - Pensioner/Senior discount 15%	\$ 557.60	\$ 557.60	Y		0%
Individual 12 months - Student discount 10%	\$ 590.40	\$ 590.40	Y		0%
Individual 12 months - Ratepayer discount 10%	\$ 590.40	\$ 590.40	Y		0%
Individual 3 months	\$ 252.50	\$ 252.50	Y		0%
Individual 3 months - Pensioner/Senior discount 15%	\$ 214.65	\$ 214.65	Y		0%
Individual 3 months - Student discount 10%	\$ 227.25	\$ 227.25	Y		0%
Individual 3 months - Ratepayer discount 10%	\$ 227.25	\$ 227.25	Y		0%
Individual 1 month	\$ 91.00	\$ 91.00	Y		0%
Individual 1 month - Pensioner/Senior discount 15%	\$ 77.35	\$ 77.35	Y		0%
Individual 1 month - Student discount 10%	\$ 81.90	\$ 81.90	Y		0%
Individual 1 month - Ratepayer discount 10%	\$ 81.90	\$ 81.90	Y		0%
<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	\$ -	\$ -	Y	Local Govt Act 1995 S6.16	
Suspension Fee	\$ -	\$ -	Y		
Full Membership Monthly	\$ 86.55	\$ 86.55	Y		0%
Full Membership Monthly - Pensioner/Senior discount 15%	\$ 73.60	\$ 73.60	Y		0%
Full Membership Monthly - Student discount 10%	\$ 77.90	\$ 77.90	Y		0%
Full Membership Monthly - Ratepayer discount 10%	\$ 77.90	\$ 77.90	Y		0%
Pool only Direct Debit	\$ 55.45	\$ 55.45	Y		0%
Pool only Direct Debit - Pensioner/Senior discount 15%	\$ 47.13	\$ 47.13	Y		0%
Pool only Direct Debit - Student discount 10%	\$ 49.90	\$ 49.90	Y		0%
Pool only Direct Debit - Ratepayer discount 10%	\$ 49.90	\$ 49.90	Y		0%
Fly in Fly Out Direct Debit - 50% discount on normal rate(max 6 months - proof of employment required)	\$ 43.27	\$ 43.27	Y		0%
<b>Child Pool only membership</b>					
Individual 6 months	\$ 240.00	\$ 240.00	Y	Local Govt Act 1995 S6.16	0%
Pool only Direct Debit	\$ 40.00	\$ 40.00	Y		0%
<b>Direct Debit Membership Monthly with Personal Training</b>					
1 session per week (30 minute)	\$ -	\$ -	Y		N/A
2 sessions per week (30 minute)	\$ -	\$ -	Y		N/A
<b>Corporate Memberships (minimum of 5 people join together)</b>					
12 months	\$ 848.31	\$ 848.31	Y	Local Govt Act 1995 S6.16	0%
Ongoing Direct Debit payment (minimum 12 months)	\$ 70.69	\$ 70.69	Y		0%
<b>Seniors/Pensioners Off Peak Memberships (10am to 3pm Mon to Fri, 10am to close Sat, All day Sunday and Public Holidays) - Entertainment book cannot be used with this offer</b>					
12 month Full Membership	\$ 504.90	\$ 504.90	Y		0%
Full Membership Direct Debit monthly	\$ 44.16	\$ 44.16	Y		0%
12 month Pool membership	\$ 334.56	\$ 334.56	Y		0%
Pool only Direct Debit monthly	\$ 28.27	\$ 28.27	Y		0%

FEES AND CHARGES 2020/21

	2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BEATTY PARK LEISURE CENTRE FEES</b>						
Off Peak Memberships (10am to 3pm Mon to Fri, 10am to close Sat, All day Sunday and Public Holidays)- Entertainment book cannot be used with this offer						
12 month Full Membership	\$ 594.00	\$ 594.00	Y	Local Govt Act 1995 S6.16	0%	
Full Membership Direct Debit monthly	\$ 51.93	\$ 51.93	Y		0%	
12 month Pool membership	\$ 393.60	\$ 393.60	Y		0%	
Pool only Direct Debit monthly	\$ 33.27	\$ 33.27	Y		0%	
<b>Renewing Member</b>						
12 months - full (12.5% discount)	\$ 866.25	\$ 866.25	Y		0%	
12 months - pool (12.5% discount)	\$ 574.00	\$ 574.00	Y		0%	
Lost Card fee (Member or Swim School)	\$ 5.00	\$ 5.00	Y		0%	
<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	
5/7 day free trial			Y		N/A	
12 months - direct debit (10% discount - one time only conditions apply)			Y		N/A	
No administration fee on membership					N/A	
Gym retention challenges (\$80 to \$150 per challenge)			Y		N/A	
Over 70, 80 and 90 yrs, up to 50% discount on membership fees			Y		N/A	
<b>Multi Entry Cards (valid for 3 years from date of purchase)</b>						
<b>Adult Swim</b>						
10 entries	\$ 63.00	\$ 63.00	Y	Local Govt Act 1995 S6.16	0%	
20 entries	\$ 119.00	\$ 119.00	Y		0%	
<b>Child Swim (5 to 15yr old)</b>						
10 entries	\$ 38.00	\$ 38.00	Y		0%	
20 entries	\$ 72.00	\$ 72.00	Y		0%	
<b>Pensioner/Senior Swim</b>						
10 entries	\$ 38.00	\$ 38.00	Y		0%	
20 entries	\$ 72.00	\$ 72.00	Y		0%	
<b>Student Swim</b>						
10 entries	\$ 49.50	\$ 49.50	Y		0%	
20 entries	\$ 93.50	\$ 93.50	Y		0%	
<b>Trainers</b>						
10 entries	\$ 36.00	\$ 36.00	Y		0%	
20 entries	\$ 68.00	\$ 68.00	Y		0%	
50 entries	\$ 170.00	\$ 170.00	Y		0%	
<b>Adult Swim/Sauna/Spa/Steam Room</b>						
10 entries	\$ 108.00	\$ 108.00	Y	Local Govt Act 1995 S6.16	0%	
20 entries	\$ 204.00	\$ 204.00	Y		0%	
<b>Pensioner Swim/Sauna/Spa/Steam room</b>						
10 entries	\$ 76.50	\$ 76.50	Y		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	\$ 153.00	\$ 153.00	Y		0%	
20 entries	\$ 289.00	\$ 289.00	Y		0%	
<b>Aqua Fitness/Swim</b>						
10 entries	\$ 153.00	\$ 153.00	Y		0%	
20 entries	\$ 289.00	\$ 289.00	Y	0%		
<b>Gym/Swim</b>						
10 entries	\$ 153.00	\$ 153.00	Y	0%		
20 entries	\$ 289.00	\$ 289.00	Y	0%		

FEES AND CHARGES 2020/21

	2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BEATTY PARK LEISURE CENTRE FEES</b>						
<b>RPM/Swim</b>						
10 entries	\$ 153.00	\$ 153.00	Y	Local Govt Act 1995 S6.16	0%	
20 entries	\$ 289.00	\$ 289.00	Y		0%	
<b>Fitness Class/Swim (Pensioner/Senior) or Gym/Swim (Pensioner/Senior)</b>						
10 entries	\$ 90.00	\$ 90.00	Y		0%	
20 entries	\$ 170.00	\$ 170.00	Y		0%	
<b>Personal Training 1 to 1 (1/2 hour session)</b>						
10 sessions – member/non-member - Discount 15%	\$ 425.00	\$ 425.00	Y		0%	
20 sessions – member/non-member - Discount 20%	\$ 800.00	\$ 800.00	Y		0%	
<b>Personal Training 1 to 1 (1 hour session)</b>						
10 sessions - member	\$ 680.00	\$ 680.00	Y		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 (i.e. Bootcamps, challenges, 4+ participants)</b>						
10 sessions - member	\$ 250.00	\$ 250.00	Y		0%	
20 sessions - member	\$ 400.00	\$ 400.00	Y		0%	
10 sessions - non-member	\$ 300.00	\$ 300.00	Y		0%	
20 sessions - non-member	\$ 500.00	\$ 500.00	Y		0%	
<b>Crèche</b>						
10 entries - member	\$ 25.00	\$ 25.00	Y	0%		
20 entries - member	\$ 50.00	\$ 50.00	Y	0%		
<b>VACATION CLASSES/IN TERM CLASSES</b>						
<b>In term Swimming</b>						
Term 1 & 4	\$ 3.50	\$ 3.50	N	Local Govt Act 1995 S6.16	0%	
Term 2 & 3	\$ 3.00	\$ 3.00	N		0%	
<b>CRÈCHE (PER 1.5 HR SESSION)</b>						
Non-member - 1st child	\$ 7.00	\$ 7.00	Y	0%		
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)	\$ 4.00	\$ 4.00	Y	0%		
Carnival entry fee (Adult Spectator)	\$ 1.00	\$ -	Y	-100%		
<b>LANE/POOL FEES</b>						
<b>Clubs/Groups/Carnivals</b>						
12m lane	per hour \$ 7.25	Not available	Y	N/A		
25m lane	per hour \$ 14.25	\$ 14.25	Y	0%		
50m lane	per hour \$ 16.25	\$ 16.25	Y	0%		
<b>30m Pool</b>						
Lane	per hour \$ 14.00	\$ 14.00	Y	Local Govt Act 1995 S6.16	0%	
Half pool	per hour \$ 34.00	\$ 34.00	Y		0%	
Whole pool	per hour \$ 51.25	\$ 51.25	Y		0%	
<b>Commercial use &amp; casual Use by licensed coach</b>						
25m and 50m	Per hour \$ 31.25	\$ 31.25	Y	0%		
30m Pool	Per hour \$ 25.00	\$ 25.00	Y	0%		
12m lane	Per hour \$ 13.50	Not available	Y	N/A		
<b>Commercial Swimming/Coaching Fee</b>						
50m pool (lane per month)	Up to 150 hr/mth \$ 270.00	\$ 270.00	Y	0%		

## FEES AND CHARGES 2020/21

	2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BEATTY PARK LEISURE CENTRE FEES</b>						
<b>ROOM HIRE</b>						
<b>Indoor Cycling Room</b>						
Community Group (RPM Class)	\$ 120.00	\$ 120.00	Y	Local Govt Act 1995 S6.16	0%	
Commercial Group	\$120 - \$350	\$125 - \$360	Y			
<b>Group Fitness Room (Studio 2)</b>						
Community Group	per hour \$ 45.00	\$ 45.00	Y		0%	
Commercial Group	per hour \$ 70.00	\$ 70.00	Y		0%	
<b>Club Room</b>						
Community Group	per hour \$ 35.00	\$ 35.00	Y		0%	
Commercial Group	per hour \$ 60.00	\$ 60.00	Y		0%	
<b>Crèche Room</b>						
Community Group	per hour \$ 35.00	\$ 35.00	Y		0%	
Commercial Group	per hour \$ 60.00	\$ 60.00	Y		0%	
<b>Lounge Café (Exclusive Use)</b>						
Community Group	per hour \$ 18.00	\$ 18.00	Y		0%	
Commercial Group	per hour \$ 25.00	\$ 25.00	Y		0%	
<b>Wellness Rooms (2 Rooms)</b>						
Community Group	per hour \$ 16.00	\$ 16.00	Y		0%	
Commercial Group	per hour \$ 25.00	\$ 25.00	Y		0%	
<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%
<b>Meeting beyond normal closing hours</b>						
First 2 hours	\$ 150.00	\$ 150.00	Y		0%	
Thereafter	\$ 200.00	\$ 200.00	Y		0%	
<b>Additional staff hire costs</b>						
Centre Supervisor	per hour \$ 70.00	\$ 70.00	Y		0%	
Lifeguard	per hour \$ 45.00	\$ 45.00	Y		0%	
Group Fitness Instructor	per hour \$ 40.00	\$ 40.00	Y		0%	
Health and Fitness staff	per hour \$ 65.00	\$ 46.00	Y		-29%	
Café staff	per hour \$ 45.00	\$ 45.00	Y		0%	
Security Staff (min 2 persons - per person per hour rate)	per hour \$ 55.00	\$ 55.00	Y		0%	
<b>Equipment Hire</b>						
Marquee hire /per day	\$ 10.00	\$ 10.00	Y		0%	
Projector hire /per day	\$ 35.00	\$ 35.00	Y		0%	

## FEES AND CHARGES 2020/21

	2019/20	2020/21	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<b>BEATTY PARK LEISURE CENTRE FEES</b>						
<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 (re-joining students)	\$ 5.00	\$ 5.00	N		0%	
<b>Adults</b>						
One lesson per week	\$ 20.00	\$ 20.00	N		0%	
Adult multicultural	\$ 15.00	\$ 15.00	N		0%	
<b>Children (Direct debit 4 weekly billing)</b>						
One lesson per week	\$ 16.95	\$ 16.95	N		0%	
Second child	\$ 15.75	\$ 15.75	N		0%	
3 or more children	\$ 15.75	\$ 15.75	N		0%	
2nd lesson per week for same student	25% discount	25% discount	N			
*Pensioner/Senior discount (* only one discount can be applied)	15% discount	15% discount	N			
One on one (Special needs)	\$ 29.00	\$ 29.00	N		0%	
One on one	\$ 50.00	\$ 50.00	N		0%	
Angelfish first enrolment	\$ 16.95	\$ 17.00	N		0%	
<b>Squad (60 min session)</b>						
One (1) session per week	\$ -	\$ -	N		N/A	
Pool entry for current Swim School members outside lessons (normal fees apply for accompanying adults and children)	Free	Free			N/A	
<b>Special Promotions (Swim School)</b>						
2 for 1 promotions	✓	✓	Y		N/A	
Free trial (First lesson free)	✓	✓	Y		N/A	
No administration fee on Swim School membership	✓	✓	Y	N/A		

## FINANCIAL HARDSHIP GUIDELINES – RATES



<b>RESPONSIBLE DIRECTORATE</b>	COMMUNITY AND BUSINESS SERVICES
<b>RESPONSIBLE TEAM</b>	Rates
<b>RESPONSIBLE OFFICER</b>	Senior Rates Officer
<b>AFFECTED TEAMS</b>	Nil
<b>RELATED POLICY / LEGISLATION / LOCAL LAW</b>	Section 6.51 of the <i>Local Government Act 1995</i> (the Act.) Section 6.12 of the <i>Local Government Act 1995</i> (the Act.) Section 6.45 of the <i>Local Government Act 1995</i> (the Act.) Policy 1.2.13 – Recovery of Debts, Rates and Service Charges
<b>RELEVANT DELEGATIONS</b>	2.2.21 – Agreement as to payment of rates and service charges.
<b>SUPPORTING DOCUMENTS / FORMS</b>	Financial hardship application form

**OBJECTIVE**

The purpose of this document is to provide guidance and support to ratepayers experiencing financial hardship.

**SCOPE**

These guidelines apply to financial hardship related to:

1. Outstanding rates and service charges as at 30 June 2020;
2. Rates and service charges levied for the 2020/21 financial year,
3. Rates and services charges occurring for the period of time that the Local Government (COVID-19 Response) Ministerial Order 2020 remains effective (SL 2020/67 – Gazetted 8 May 2020); and
4. All ratepayers experiencing financial hardship regardless of their status, be they a resident, property owner, or tenant.

## FINANCIAL HARDSHIP GUIDELINES – RATES



### WHAT IS FINANCIAL HARDSHIP?

You will be considered to be in financial hardship if paying your rates and service charges will affect your ability to meet your basic living needs. That is, you have the intention, but not the capacity to pay.

Financial hardship may be caused by:

- The loss of your (or a family member's) primary income;
- Separation or divorce from your spouse;
- Loss of a spouse or loved-one;
- Domestic or family violence;
- Physical or mental health problems;
- A chronic medical condition;
- Budget management difficulties arising from a low income; or
- Other unforeseen factors affecting your capacity to pay, such as a reduction in income or an increase in non-discretionary spending.

### TEMPORARY FINANCIAL HARDSHIP

City of Vincent ratepayers experiencing payment difficulties due to a sudden and/or temporary change in circumstances that adversely affect their finances.

You may have the capacity to pay, but need immediate flexibility. We can assist by offering:

- An immediate extension of time to pay, of up to 6 months; and/or
- A customised payment plan.

### IDENTIFYING RATEPAYERS IN FINANCIAL HARDSHIP

If you think you may be experiencing financial hardship we encourage you to contact us as soon as possible. If you have been assessed by a financial counsellor they can contact us on your behalf.

The following indicators are considered by the City of Vincent when determining whether a ratepayer is experiencing financial hardship:

- Recently unemployment or under-employed (i.e. having hours significantly reduced);
- Significant life events such as serious illness, a relationship breakdown, or death in the family;
- Unanticipated circumstances such as caring for and supporting extended family;
- Significantly lower income or loss of income;
- Total income after tax (take home pay) and other financial commitments;
- The total number of children or dependents involved;
- Eligibility for Government funded concessions;
- Advice has been received from an independent financial counsellor; and
- Domestic or family violence.

## FINANCIAL HARDSHIP GUIDELINES – RATES



Although the above list displays indicators of possible hardship, each situation is treated with sensitivity and understanding according to the individual circumstance.

Ratepayers are to provide all relevant information and documentation that can assist the City to assess the hardship relief request.

### PAYMENT PLANS

If you need flexibility with paying your rates, contact the City on 9273 6000.

#### **STEP 1 Submit a Financial Hardship Assistance request**

We will provide you with a payment plan that suits you. This may include an extension of time to pay by up to 6 months.

There are no fees or charges applied to a payment plan.

#### **STEP 2 6 month review**

Do you need a new or revised payment plan, or a further 6 months to pay?

We will work with you to customise a payment plan that suits you.

#### **STEP 3 Do you need further assistance?**

If you are still struggling to meet the requirements of your payment plan at 6 months, you may need further assistance.

The City will assess if you are entitled to assistance through the City of Vincent's Financial Hardship Fund.

We will also assist you to connect with financial support services provided by Federal and State Government agencies.

If we determine you are in financial hardship we will offer you more time to pay your account or have you enter into a payment plan. A payment plan is an agreement between you and the City, where we agree to receive a certain amount of money in regular instalments over an agreed timeframe.

We will involve you and your financial counsellor (if applicable) in setting up a payment plan.

We will work with you to create a payment plan based on how much you can afford to pay and determine a realistic amount based on your individual circumstances.

Some ratepayers may require payment plans on an annual basis.

The payment plan will:

- Have an agreed end date;
- Involve regular weekly, fortnightly or monthly payments;
- Require full payment of the current and existing amounts owing; and
- Be made by a direct debit payment from your bank account.

## FINANCIAL HARDSHIP GUIDELINES – RATES



### Having problems meeting the requirements of your payment plan?

If your circumstances change and you expect this to impact your ability to meet the terms of your agreement, we ask you to contact the City immediately.

The City may review and revise your payment plan if necessary. If our review indicates you are unable to meet your obligations under the plan it will be revised.

If you do not adhere to the terms of the arrangement, reasonable efforts will be made to contact you before we take further action.

A payment plan may not be offered if you have previously had two payment plans cancelled because of non-payment.

## WAIVER OF DEBT, INTEREST AND ADDITIONAL CHARGES

If the City determines that you are in financial hardship, your payment plan will include the following concessions:

- The payment plan will not attract penalty interest or additional charges; and
- Debt recovery will cease while the payment plan is in place.

## PAYMENT PLANS FOR LANDLORDS AND COMMERCIAL PROPERTY OWNERS

The City understands that COVID-19 restrictions have placed financial pressure on our local businesses.

If you are having payment difficulties for any reason, including economic downturn arising from COVID-19, or your business is experiencing financial hardship, please contact the City to make a suitable payment plan. We will ask you for supporting evidence of your financial situation to assist in preparing the plan.

### Have you received your rates notice?

On request, the City will forward your rates notice to your real estate agent or tenant. By doing so you authorise us to discuss the payment of the rates notice with them.

Your liability to pay the rate notice is not affected when it is forwarded to a third party on your request. If the rates remain unpaid, we will make reasonable efforts to contact you, and then commence formal recovery action.

## DEBT RECOVERY

We will suspend our debt recovery processes:

- While we are assessing if you are experiencing financial hardship or payment difficulties;
- If you are complying with the payment plan agreed with the City.

If you are unable to make payments in accordance with the agreed payment plan, it is important that you contact us to renegotiate the plan.

If you have failed to make the agreed payments on at least two occasions, we will make reasonable attempts to contact you and discuss your payment situation, before commencing debt recovery.

## FINANCIAL HARDSHIP GUIDELINES – RATES



If you are contacted about your outstanding rates or service charges, we will advise you of the Recovery of Debt and Service Charge Policy and the process for making a Financial Hardship Application.

The City reserves the right to commence debt recovery, including registering a charge on your property for any outstanding arrears balance, if you do not meet your payment obligations.

### COMMUNICATION AND CONFIDENTIALITY

The City will maintain confidential communications at all times.

At your request, we can communicate with a nominated support person or another third party, about the payment of your rates notice.

### FINANCIAL CRISIS

Some ratepayers may be experiencing a degree of financial crisis that requires financial support beyond the scope of these guidelines.

The City will assist you to connect with financial support services provided by Federal and State Government agencies.

We encourage you to seek the advice of an independent financial counsellor who can assist you to create a financial plan to suit your circumstances. Financial counsellors provide free, confidential and independent information to help you take control of your financial situation. You can find a financial counsellor by visiting [www.financialcounsellor.org](http://www.financialcounsellor.org) or emailing [admin@fcawa.org](mailto:admin@fcawa.org).

If you are unable to visit a face-to-face financial counsellor in person, you can call the National Debt Helpline on 1800 007 007.

The City also has a strong relationship with local charitable organisations who can provide you with immediate financial assistance.

## FINANCIAL HARDSHIP GUIDELINES – RATES



### DEFINITIONS

Term	Definition
Financial Hardship	An ongoing state of financial disadvantage in which the ratepayer is struggling to meet their normal financial obligations, and meet some of all of the financial hardship criteria.
Payment Plan	A payment plan is an agreement between ratepayer and the City where we agree to receive a certain amount of money in regular instalments over an agreed timeframe.
Payment Options	Direct debit, BPay, Telephone, Mail or POST Bill pay.
Fees and Charges	Includes waste collection fees and the State Government's emergency services levy.
Penalty Interest	An amount of interest charged by the City for overdue payment of rates, fees and charges.
Rates Officer	Means any person at the City of Vincent who is suitably trained to assess and apply the City's rates levy, and to assess and apply the financial hardship guidelines.
Ratepayer	A person liable for rates and charges levied on a property under <i>the Local Government Act 1995</i> . This includes residential and business properties.