

## 11.4 ADOPTION OF THE ANNUAL BUDGET 2024/25

- Attachments:
1. Statutory Budget Financial Statements 2024/25
  2. 4 Year Capital Works Plan 2024/25 - 2027/28
  3. Cash Backed Reserves 2024/25
  4. Summary of Income and Expenditure by Service Area 2024/25
  5. Proposed Fees and Charges 2024/25
  6. Differential Rates and Minimum Payment Submissions

**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 Attachment 1 for the year ended 30 June 2025, which includes:

- 1.1 Statement of Comprehensive Income by Nature or Type showing a net result for that year of \$7,315,221;
- 1.2 Statement of Cash Flows showing a net cash provided by operations of \$12,940,053 and net decrease in cash held of \$800,271;
- 1.3 Statement of Financial Activity showing an amount required to be raised from rates of \$44,452,032;
- 1.4 Transfers to/from Reserves as detailed on the Cash Backed Reserves Statement showing a 30 June 2025 closing balance of \$25,507,557;
- 1.5 Notes to and forming part of the Budget as included in Attachment 1; and
- 1.6 Capital Works Program showing a total of \$20,132,607 (including 2024/25 carry forward projects of \$3,415,299);

**2. RATES:**

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

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

**2.1 General Rates:**

Differential General Rate	Cents in the dollar
Residential	7.82579
Vacant-Residential	8.44727
Vacant-Commercial	14.21566
Other (Commercial and Industrial)	7.37357

**2.2 Minimum Payments:**

Differential General Rate	Minimum Payment on GRV
Residential	\$1,451.23
Vacant-Residential	\$1,331.75
Vacant-Commercial	\$1,773.27
Other (Commercial and Industrial)	\$1,400.59

**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	30 August 2024
(b)	Second instalment	1 November 2024
(c)	Third instalment	3 January 2025
(d)	Fourth instalment	7 March 2025

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

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

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

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

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

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

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

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

**3. REPORTING OF BUDGET VARIANCES:**

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

**4. FEES AND CHARGES:**

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

**5. RATES WAIVER:**

Pursuant to Section 6.47 of the *Local Government Act 1995*, WAIVES the 2024/25 local government rates for the following groups:

Azzurri Bocce Club	Dorrien Gardens	4,553.92
Earlybird's Playgroup	87 The Boulevarde	1,400.59
East Perth Football Club	Leederville Oval	14,003.40
Floreat Athena Soccer Club	Litis Stadium	10,461.25
Forrest Park Croquet Club	Forrest Park	5,172.56
Gymnastics Western Australia Inc.	Loftus Centre	13,008.82
Highgate Forrest Park Playgroup	Forrest Park	2,301.29
Leederville Tennis Club	Richmond Street Leederville	3,018.74
Loton Park Tennis Club	Loton Park	3,780.06
Mount Hawthorn Playgroup	Mt Hawthorn Community Centre	1,400.59
Mount Hawthorn Toy Library	Mt Hawthorn Community Centre	1,400.59
North Perth Bowling Club	Woodville Reserve	4,090.49
North Perth Community Garden Inc	Woodville Reserve	1,400.59
North Perth Tennis Club	Woodville Reserve	3,992.05
Perth Junior Soccer Club Inc	Forrest Park	1,794.73
Perth Soccer Club	Dorrien Gardens	17,364.02
Pride Western Australia Incorporated	4 View Street	2,521.76
Subiaco Football Club	Leederville Oval	11,889.18
Tennis West	Robertson Park	8,737.68
Tools n Things	Britannia Reserve	1,400.59
Town Team Movement	245 Vincent Street	1,400.59
Vincent Men's Shed	Woodville Reserve	1,400.98
Volleyball WA	Royal Park	3,775.64
Leederville Toy Library	Loftus Community Centre	1,400.59

121,670.69

6. NOTES a provision of \$50,000 within the budget that will be used to assist ratepayers in financial hardship, up to a maximum of \$500 per property;
7. Pursuant to Section 6.11(2)(b) and Section 6.11(3)(a) of the *Local Government Act 1995*, APPROVES the closure of the Plant and Equipment Reserve and the allocation of the reserve balance to the Asset Sustainability Reserve; and
8. APPROVES the change of name of the Tamala Park Land Sales Reserve to the Catalina Estate Land Sales Reserve

**PURPOSE OF REPORT:**

To consider adoption of the City's Budget for the 2024/25 financial year, including imposition of differential and minimum rates, adoption of fees and charges, and other consequential matters arising from the budget papers.

**DELEGATION:**

Section 6.2 of the *Local Government Act 1995* requires Council to adopt by Absolute Majority a budget for its municipal fund for the financial year.

**BACKGROUND**

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

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

The 2024/25 draft budget continues Vincent's progress toward long term financial sustainability, and a maturing approach to financial and asset management. It responds to the impact of inflationary pressures with rising construction costs, supply chain issues and higher costs across several other categories.

The City is proposing a 4% rate increase in 2024/2025 for the residential, other, and vacant-commercial categories and an 8% increase for the vacant-residential category. The overall proposed rate increase of ~4% is below the 5.5% rate increase in the City's Long Term Financial Plan 2023/2024 – 2032/2033.

In preparing the Differential Rates and Minimum Rates for 2024/2025, the City has used the following methodology:

1. Increase rates yield by 4.0% for Residential, Other and Vacant-commercial category excluding rates growth and 8.0% for the Vacant-residential category excluding rates growth; and
2. Minimum rate increase by 4.0% for Residential, Other and Vacant-commercial category and 8% for the Vacant-residential category.

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

An allowance for the waiver of rates to support community and sporting groups has been budgeted at \$130,000. The total for rates waivers is \$120,671, however an allowance has been included for the difference in GRV and any additional community leases negotiated during the year.

As Vincent is one of Perth's lower rating Councils, the proposed rates increase equates to \$1.20 per week, or \$63 per year for the median residential household and \$1.95 per week or \$101 per year for the median vacant residential ratepayer.

At the Ordinary Council Meeting held on 21 May 2024, Council considered a report (Item 11.4) dealing with a proposal to introduce Differential and Minimum Rates in order to fund the estimated budgeted.



As a result, the following resolution was adopted:

*‘That Council:*

1. *ADVERTISES by local public notice, in accordance with Section 6.36(1) of the Local Government Act 1995 for a period of 21 days its intention to levy the following differential rates and minimum rates in 2024/25 and invites submissions on the proposal from electors and ratepayers:*

	2024/2025	
Rating Category	Rate in the Dollar	Minimum Rate
Residential	0.0782579	\$1,451.23
Vacant-Residential	0.0844727	\$1,331.75
Vacant-Commercial	0.1421566	\$1,773.27
Other – Commercial/Industrial	0.0737357	\$1,400.59

## DETAILS:

The 2024/25 Draft Budget as presented includes the following components:

- Statement of Comprehensive Income by Nature or Type – this statement details the operating income and expenditure categorised by the nature of the income or expenditure, together with capital grants and profit/loss on asset disposal. Details of the 2023/24 Adopted Budget, together with projected (forecast) Actuals are included for comparative purposes.
- Statement of Financial Activity – identifies the amount of rates that need to be levied to allow the City to undertake all annual activities, once all income is recognised, non-cash items are adjusted back, Reserve transfers are incorporated and opening and closing balances are factored in.
- Statement of Cash Flows – this statement reflects how cash and cash equivalents have been generated and used over the reporting period
- Explanatory notes to the Statements.
- 4 Year Capital Works Plan 2024/25 – 2027/28 (**Attachment 2**).
- Summary of Income and Expenditure by Service Area (**Attachment 4**).
- Fees and Charges Schedule (**Attachment 5**).

## FINANCIAL HARDSHIP SUPPORT

The City's financial hardship measures will still be applicable in the 2024/25 financial year.

These measures include:

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

**Financial Hardship Guidelines**

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

Financial hardship measures include:

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

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

**OPENING BALANCE – 1 JULY 2024**

The 2024/25 budget is currently estimating an end of year closing surplus for 30 June 2024 of \$4,689,661, which is mainly attributable to:

- \$2.1m Estimated favourable operating result and capital savings for 2023/24
- \$1.9m Estimated municipal funding for carry forward capital projects
- \$0.7m Mid-Year Budget Review closing surplus 2023/24

**REVENUE**

Revenue is anticipated to be increased by \$4.5m compared to the current revised budget. The assumptions resulting in revenue increasing include:

Rates:	Rates and annual charges comprise 60.0% of the revenue mix for the City of Vincent.
Grants/Subsidies/Contributions:	Vincent actively advocates for grant funding and third-party contributions to deliver important infrastructure and service outcomes for the community. In the Annual Budget for 2024/25 the City expects to receive \$6.2m in external funding, of which \$1.7m supports operational activities.
Fees and Charges	Fees and charges ('User Charges') increase from \$22.9m (32.5%) in the current revised budget to \$24.6m (33.0%) of total revenue. This comprises charges for the delivery of services and the use of community infrastructure, such as Beatty Park Leisure Centre membership fees and paid parking.
Interest Earnings	Council receives interest on funds managed as part of its investment portfolio. Investment decisions are managed in accordance with policy and are reasonably risk averse. In the proposed budget for 2024/25 interest earnings are estimated to earn approximately \$2.1m.

**FEES AND CHARGES**

The fees and charges for 2024/25 (**Attachment 5**) includes various amendments to fees and charges with the intention to primarily recover costs due to the impact of inflationary costs pressures. All new fees and charges have been highlighted in the attachment.

### **OPERATING EXPENDITURE**

The City continues to experience significant inflationary cost pressures with rising construction costs, supply chain issues and higher costs across several other categories. Annual CPI for the March 2024 quarter is at 3.6 percent and in many instances actual cost increases have been much higher than current inflation levels.

Operating expenditure has increased by \$2.8m compared to the current revised budget which is mainly attributed to:

- Employee costs are expected to rise by \$2.2m due to anticipated enterprise bargaining increases, superannuation payments increasing from 11.0% to 11.5% and additional labour in line with increased demand at Beatty Park.
- Materials and contracts expenditure is forecasted to increase by \$0.6m mainly due to higher inflationary cost pressures across various categories including materials, waste, ICT and contractors and additional costs associated with operating initiatives.
- Insurance expenses are anticipated to increase by \$0.1m mostly due to higher premiums.

### **NON-OPERATING BUDGET**

As detailed in the Statement of Financial Activity, the following Non-Operating transactions are proposed for 2024/25:

- Capital Grants directly associated with the Capital Works Program (including carry forward funding) totalling **\$4,352,261**:
  - \$2.1m federal government grant allocated to Litis Stadium upgrade,
  - \$1.3m has been allocated in grant funding for various road and bike path programs, and
  - \$0.9m state government funding towards the Robertson Park Tennis Centre project.
- Profit on asset disposals of **\$451,752**. This takes into account the current 'book value' of assets being sold against the total proceeds from the sale.
- Loss on asset disposals of **\$13,043**. As with the above 'profit', this item reflects those assets where the proceeds are lower than the current book value and is a non-cash transaction.
- Proceeds from Disposal of Assets of **\$552,350**, which relates to the actual sale/trade-in of plant listed for replacement in the 2024/25 Capital Works Program.

### **FINANCING ACTIVITIES**

The Statement of Financial Activity lists the following annual financing activities scheduled for 2024/25:

- Repayment of long-term borrowings – loan principal repayments of **\$1,498,010**.
- Transfers to Reserves of **\$6,179,099** includes the following key movements:
  - Anticipated proceeds of \$3.8m transferred to the Catalina Land Sales Reserve due to increased land sales,
  - Transfer of \$1.4m to the Asset Sustainability reserve,
  - Interest earnings of \$0.8m.
- Transfer from Reserves of **\$2,982,397**, includes the following key movements:
  - Asset sustainability reserve to fund Heavy fleet equipment \$0.6m, Bicycle Network and Footpath renewals \$0.3m, DLGSC lighting renewal \$0.2m, BPLC changeroom fit-out \$0.1m, Light fleet equipment \$0.1m, Mt Hawthorn Skate Park \$0.1m and Drainage improvements \$0.1m.
  - Cash in lieu for parking reserve to fund a temporary at-grade car park \$0.5m and the Wayfinding Implementation Plan Stage 1 \$0.1m.
  - Percent for Art Reserve to fund the COVID-19 Artwork relief project and the Artlets sculpture \$0.1m.
  - State Gymnastics Centre Reserve to fund renewal of fans and ventilation \$0.1m.

**CAPITAL BUDGET**

In 2024/25 the City of Vincent plans capital expenditure of \$20,132,607 (**Attachment 2**) including estimated carry forwards of \$3,415,299 with further details provided in the table below. The total capital expenditure includes several multi-year projects.

The capital expenditure budget includes significant funding from grants, third party contributions and reserves with the residual \$12,045,736 (carry forwards \$1,855,426) from municipal funds.

Vincent continues its focus of renewal expenditure in the 2024/25 draft budget, with 78% of new expenditure including carry forwards attributable to asset renewal.

<b>Description</b>	<b>Carry Forward Budget</b>
<b>Air Conditioning &amp; HVAC Renewal</b>	
Air Con & HVAC Renew - Miscellaneous	41,570
Air Conditioning & HVAC Renewal - Admin	34,000
<b>BPLC - Construction of Indoor Changerooms</b>	
BPLC – Construct & Fit Out Indoor Pool Changerooms	192,352
<b>Litis Stadium changeroom redevelopment</b>	
Infrastructure Works - Litis Stadium	875,918
Floreat Athena Clubroom Refurbishment - Litis Stadium	45,735
<b>Beatty Park Leisure Centre - Facilities Infrastructure Renewal</b>	
BPLC - Pool Tiling Works	6,848
<b>Land and Building Asset Renewal Projects</b>	
Leederville Oval Stadium Fac Renewal (Leased)	12,436
<b>ICT Renewal Program</b>	
ICT Infrastructure Renewal	45,000
<b>Beatty Park Leisure Centre - Furniture &amp; Equipment</b>	
BPLC Non-Infrastructure Fixed Asset Renewal	100,000
BPLC - Non Fixed Assets Renewal	50,000
<b>Public Arts Projects</b>	
COVID-19 Artwork relief project	19,500
<b>Parking Machines Asset Replacement Program</b>	
Parking Infrastructure Renewal Program	26,012
<b>Fleet Management Program</b>	
P2212 - Nissan Navara 4x DSL	45,000
P1279 - Toyota Camry Hybrid SL	28,000
P2200 - VOLKSWAGEN Caddy Maxi TDI250	69,894
P2209 - VW Caddy Maxi TDI250	69,894
P2171 - Toyota Corolla Hybrid Hatch	25,000
<b>Major Plant Replacement Program</b>	
Heavy Fleet Replacement Program	360,000
<b>Artlets</b>	
Artlets - Public Art - Sculpture	17,600

<b>Robertson Park Development Plan - Stage 1</b>	
Tennis Centre - Multisport Courts resurfacing, fencing, floodlighting, entry zone, signage, and supporting landscape and drainage works	350,000
Construction Contingency	50,000
<b>Parks Irrigation Upgrade &amp; Renewal Program</b>	
Keith Frame Res - renew ground irrigation system and electrical cubicle and bore renewal	120,826
Britannia Reserve - renew groundwater bore (south) No 40	45,000
<b>Traffic Management Improvements</b>	
Minor Traffic Management Improvements	87,850
<b>Gully Soak-well and Minor Drainage Improvement Program</b>	
Minor Drainage Improvement Program	92,128
<b>Road Maintenance Programs – State Black Spot</b>	
Blackspot - Broome/Wright, Highgate	150,000
<b>Car Parking Upgrade/Renewal Program</b>	
Minor Capital Improv of City Car Parks (General Provision)	22,000
<b>Public Open Space Strategy Implementation Plan</b>	
Birdwood Square - Public Toilets	44,306
<b>Banks Reserve Master Plan Implementation</b>	
Walter`s Brook Crossing	147,000
Boardwalk - Interpretation Node	15,000
<b>Footpath Upgrade and Renewal Program</b>	
Footpath Upgrade and Renewal Program	8,000
<b>Skate Space at Britannia Reserve</b>	
Mt Hawthorn Skate Park - Youth Skate Facility (Election Commitment)	188,000
<b>Bicycle Network</b>	
Bicycle Network - Travel Smart Actions	10,000
Bicycle Network	20,430
<b>Grand Total</b>	<b>3,415,299</b>

## **BORROWINGS**

The City has no additional debt planned for 2024/25.

## **CASH BACKED RESERVES**

### Plant and Equipment Reserve

This Plant and Equipment Reserve was established for the purpose of replacing plant & equipment associated with the City's works. Due to the under-utilised nature of the reserve, the City proposes the closure of the reserve and funds to be allocated to the Asset Sustainability Reserve

### Tamala Park Reserves

The Tamala Park Reserve was established in 2011/12 and funded from revenue received from land developed by the Tamala Park Regional Council. The City proposes a name change of this reserve to Catalina Estate Land Sales Reserves to reflect the current name of this project and in line with the change of the Tamala Park Regional Council to Catalina Regional Council.

**RATES SETTING CONTEXT**

The following table details how the rate in the dollar and waste collection charges (where they are applied separately) levied in 2023/24 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 \$20,800, being the City of Vincent Residential category median value.

In a residential rating context, this table demonstrates that in 2023/24, when the waste collection charge is factored in the City had:

1. the tenth lowest minimum rate in the metropolitan area; and
2. the seventh lowest combined rates/waste charge of the 29 local governments listed for a residential property with a GRV of \$20,800.

2023/24 Residential Rating Comparison table

Council	Rate in \$	Minimum Rates	Waste Charge	Security	Total		Ranking Based on:	
					Total Minimum Payable	Residential Rates Levy based on a GRV of \$20,800	Minimum	\$20,800
Armadale	0.0940400	1,356.00	\$ 417.00	\$ -	\$ 1,773.00	\$ 2,373.03	27	29
Bassendean	0.0740000	1,183.00	\$ 411.00	\$ -	\$ 1,594.00	\$ 1,950.20	22	23
Bayswater	0.0719400	1,101.50	\$ 400.00	\$ -	\$ 1,501.50	\$ 1,896.35	17	22
Belmont	0.0610930	850.00	\$ 320.50	\$ -	\$ 1,170.50	\$ 1,591.23	2	9
Cambridge	0.0542820	987.00	\$ 613.00	\$ -	\$ 1,600.00	\$ 1,742.07	23	13
Canning	0.0540900	1,002.00	\$ 424.00	\$ 63.80	\$ 1,489.80	\$ 1,612.87	14	10
Claremont	0.0582810	1,421.00	\$ -	\$ -	\$ 1,421.00	\$ 1,421.00	12	2
Cockburn	0.0779100	1,478.00	\$ -	\$ 72.57	\$ 1,550.57	\$ 1,693.10	21	12
Cottesloe	0.0633700	1,312.00	\$ -	\$ -	\$ 1,312.00	\$ 1,318.10	6	1
East Fremantle	0.0689300	1,243.00	\$ -	\$ -	\$ 1,243.00	\$ 1,433.74	4	3
Fremantle	0.0792120	1,649.00	\$ -	\$ -	\$ 1,649.00	\$ 1,649.00	25	11
Gosnells	0.0678400	1,044.00	\$ 364.00	\$ -	\$ 1,408.00	\$ 1,775.07	11	16
Joondalup	0.0532370	873.00	\$ 360.00	\$ -	\$ 1,233.00	\$ 1,467.33	3	4
Kalamunda	0.0636050	970.00	\$ 633.80	\$ -	\$ 1,603.80	\$ 1,956.78	24	24
Kwinana	0.0848900	1,173.00	\$ 353.00	\$ -	\$ 1,526.00	\$ 2,118.71	18	27
Melville	0.0700970	1,372.65	\$ 352.90	\$ 58.75	\$ 1,784.30	\$ 1,869.67	28	20
Mosman Park	0.0708780	960.51	\$ 358.00	\$ -	\$ 1,318.51	\$ 1,832.26	7	18
Mundaring	0.0858000	951.00	\$ 495.00	\$ -	\$ 1,446.00	\$ 2,279.64	13	28
Nedlands	0.0584460	1,521.00	\$ 328.00	\$ -	\$ 1,849.00	\$ 1,849.00	29	19
Peppermint Grove	0.0755500	1,494.00	\$ -	\$ -	\$ 1,494.00	\$ 1,571.44	15	8
Perth	0.0590000	765.00	\$ 334.05	\$ -	\$ 1,099.05	\$ 1,561.25	1	6
Rockingham	0.0795000	1,322.00	\$ 403.00	\$ -	\$ 1,725.00	\$ 2,056.60	26	26
South Perth	0.0730665	1,170.00	\$ 375.00	\$ -	\$ 1,545.00	\$ 1,894.78	20	21
Stirling	0.0513350	921.00	\$ 380.00	\$ 40.00	\$ 1,341.00	\$ 1,487.77	8	5
Subiaco	0.0683020	1,190.00	\$ 340.00	\$ -	\$ 1,530.00	\$ 1,760.68	19	15
Swan	0.0747800	938.00	\$ 428.00	\$ -	\$ 1,366.00	\$ 1,983.42	9	25
Victoria Park	0.0838600	1,256.00	\$ -	\$ -	\$ 1,256.00	\$ 1,744.29	5	14
Vincent	0.0752480	1,395.41	\$ -	\$ -	\$ 1,395.41	\$ 1,565.16	10	7
Wanneroo	0.0668320	1,073.00	\$ 425.00	\$ -	\$ 1,498.00	\$ 1,815.11	16	17

**Rates Growth and Waivers**

Rates revenue in the draft Statement of Financial Activity (**Attachment 1**) has also provided for the following assumptions:

- An increase of approximately \$400,000 due to organic growth in rates revenue arising from property development or improvement (ie interim rates); and
- A decrease of approximately \$130,000 as a waiver of rates for particular community and sporting groups.

The City has been experiencing a moderate level of growth in the number of rateable properties over recent years, averaging nearly 0.87% between 2018 and 2024.

Year (30 June)	RATEABLE PROPERTIES	Increase	
		Number	%
2024	19493	138	0.71%
2023	19355	58	0.30%
2022	19297	59	0.31%
2021	19238	197	1.03%
2020	19041	163	0.86%
2019	18878	126	0.67%
2018	18752	404	2.20%

### **LOCAL GOVERNMENT PROPERTIES – RATES WAIVER**

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

The total value of the rates waiver of **\$121,670.69** has been included in the Rates modelling, and is as follows:

Azzurri Bocce Club	Dorrien Gardens	4,553.92
Earlybird's Playgroup	87 The Boulevard	1,400.59
East Perth Football Club	Leederville Oval	14,003.40
Floreath Athena Soccer Club	Litis Stadium	10,461.25
Forrest Park Croquet Club	Forrest Park	5,172.56
Gymnastics Western Australia Inc.	Loftus Centre	13,008.82
Highgate Forrest Park Playgroup	Forrest Park	2,301.29
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Loton Park Tennis Club	Loton Park	3,780.06
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Mount Hawthorn Toy Library	Mt Hawthorn Community Centre	1,400.59
North Perth Bowling Club	Woodville Reserve	4,090.49
North Perth Community Garden Inc	Woodville Reserve	1,400.59
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Perth Junior Soccer Club Inc	Forrest Park	1,794.73
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Pride Western Australia Incorporated	4 View Street	2,521.76
Subiaco Football Club	Leederville Oval	11,889.18
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Tools n Things	Britannia Reserve	1,400.59
Town Team Movement	245 Vincent Street	1,400.59
Vincent Men's Shed	Woodville Reserve	1,400.98
Volleyball WA	Royal Park	3,775.64
Leederville Toy Library	Loftus Community Centre	1,400.59

121,670.69

**DIFFERENTIAL RATES AND MINIMUM RATES IN 2024/25**

In preparing the Differential Rates and Minimum Rates for 2024/25, the City has used the following assumptions:

**Residential Category:**

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

The rate in the dollar has been set at or about the general rate, on the basis that residential properties represent 73% of the total gross rental value of all Vincent properties and therefore they will make a reasonable contribution to the cost of local government services and facilities.

**Vacant - Residential Category:**

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

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

**Vacant - Commercial:**

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

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

**Other – Commercial/Industrial:**

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

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

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

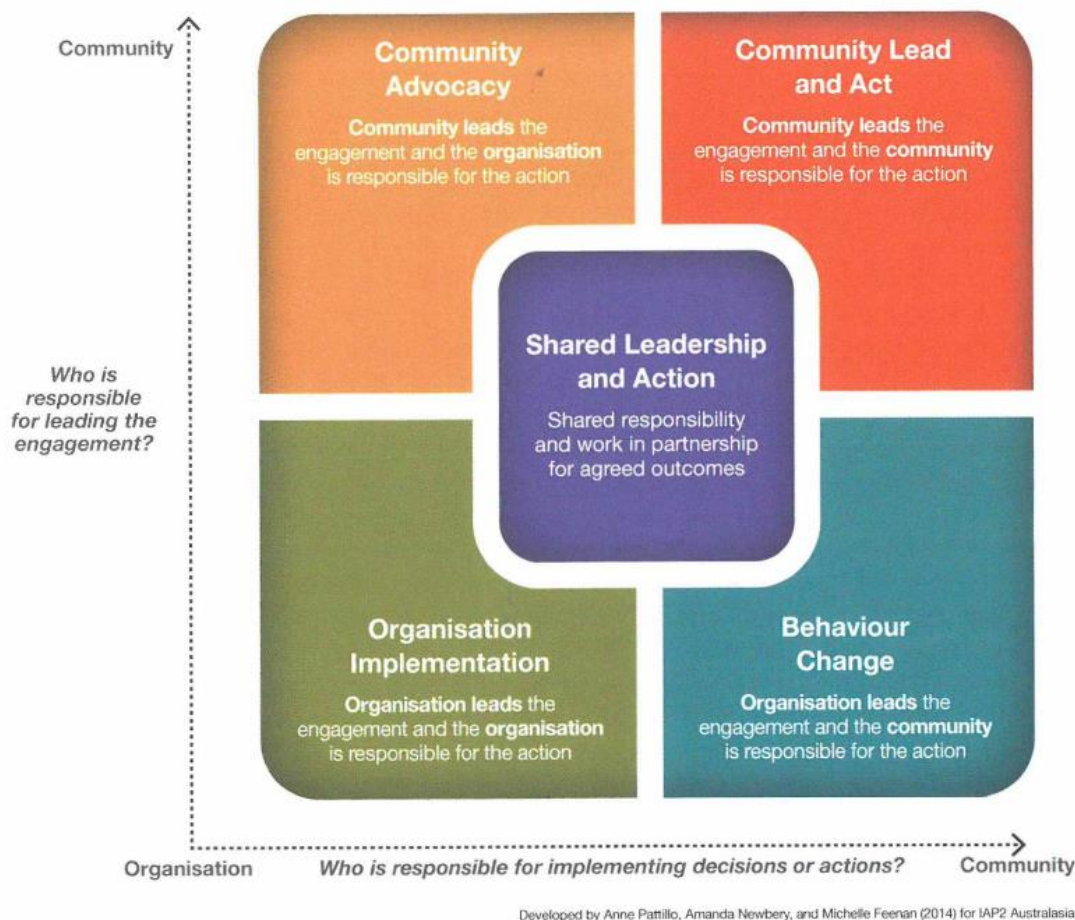
**The objective for minimum rating:**

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

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



## CONSULTATION/ADVERTISING:

**Organisation Implementation**

Organisations lead engagement and seek input, shape the policies, projects and services for which they are responsible. This is a familiar and traditional approach to policy development, project management and service delivery.

**Tension:** People feel forced leading to an unresponsive process.

**Mitigation:** Increasing the level of influence, and implementing a transparent, robust process.

Required under regulations/legislation

A robust process to engage with the community and stakeholders

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

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

Advertising for the City's intention to levy and the objects and reasons for the 2024/2025 differential rates opened on 22<sup>nd</sup> May 2024 for 21 days and closed at **5pm Wednesday, 12 June 2024**.

There was a total of 429 visits to our Differential Rates page during the consultation period with several submitting a response. The estimated reach of the consultation is approximately 17,500 based on all forms of media used.

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

**LEGAL/POLICY:**

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

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

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

*\* Absolute majority required.*

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

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

- (1) *Before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so.*
- (2) *A local government is required to ensure that a notice referred to in subsection (1) is published in sufficient time to allow compliance with the requirements specified in this section and section 6.2(1).*

- (3) *A notice referred to in subsection (1) –*
- (a) *may be published within the period of 2 months preceding the commencement of the financial year to which the proposed rates are to apply on the basis of the local government's estimate of the budget deficiency; and*
  - (b) *is to contain –*
    - (i) *details of each rate or minimum payment the local government intends to impose; and*
    - (ii) *an invitation for submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment and any related matters within 21 days (or such longer period as is specified in the notice) of the notice; and*
    - (iii) *any further information in relation to the matters specified in subparagraphs (i) and (ii) which may be prescribed; and*
  - (c) *is to advise electors and ratepayers of the time and place where a document describing the objects of, and reasons for, each proposed rate and minimum payment may be inspected.*
- (4) *The local government is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification.*
- (5) *Where a local government –*
- (a) *in an emergency, proposes to impose a supplementary general rate or specified area rate under section 6.32(3)(a); or*
  - (b) *proposes to modify the proposed rates or minimum payments after considering any submissions under subsection (4),*
- it is not required to give local public notice of that proposed supplementary general rate, specified area rate, modified rate or minimum payment.*

#### 6.26. *Rateable land*

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

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

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

#### 6.47. *Concessions*

*Subject to the Rates and Charges (Rebates and 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 2024/25 Budget is based on the best information available and considered to be a reasonable and prudent representation of the financial performance for the year ahead.

**STRATEGIC IMPLICATIONS:**

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

Innovative and Accountable

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

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

*We are open and accountable to an engaged community*

**SUSTAINABILITY IMPLICATIONS:**

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

**PUBLIC HEALTH IMPLICATIONS:**

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

**FINANCIAL/BUDGET IMPLICATIONS:**

Subject to Adoption of the Budget on 18 June 2024, the Rates notices will be distributed from 25 July 2024.

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 2024/25 has been decreased from \$9,050,809 in the prior year to \$4,689,661.

The closing surplus for 2023/24 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 2023/24 Financial Statements. In the interim, the estimates are considered reasonable for calculation of the 2024/25 opening surplus.

**CITY OF VINCENT**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**LOCAL GOVERNMENT ACT 1995**

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**CITY'S VISION**

To be a clever, creative and courageous local government.

**CITY OF VINCENT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	44,452,032	42,295,610	42,302,811
Grants, subsidies and contributions		1,693,715	979,697	1,498,420
Fees and charges	18	24,628,387	24,528,049	22,143,204
Interest revenue	10(a)	2,080,000	2,629,294	1,103,000
Other revenue		1,332,125	1,428,637	1,385,434
		74,186,259	71,861,287	68,432,869
<b>Expenses</b>				
Employee costs		(33,656,433)	(31,444,669)	(31,198,096)
Materials and contracts		(24,802,697)	(23,917,223)	(23,046,382)
Utility charges		(1,968,786)	(1,918,293)	(1,860,315)
Depreciation	6	(13,122,588)	(13,500,437)	(12,607,088)
Finance costs	10(c)	(378,943)	(474,749)	(495,449)
Insurance		(801,318)	(703,732)	(804,195)
Other expenditure		(881,243)	(1,443,292)	(752,098)
		(75,612,008)	(73,402,395)	(70,763,623)
		(1,425,749)	(1,541,108)	(2,330,754)
Capital grants, subsidies and contributions		4,552,261	3,119,523	3,703,747
Profit on asset disposals	5	451,752	781,214	704,109
Loss on asset disposals	5	(13,043)	(211,713)	(47,335)
Share of net profit of associates accounted for using the equity method	14	3,750,000	2,500,000	1,666,666
		8,740,970	6,189,024	6,027,187
<b>Net result for the period</b>		<b>7,315,221</b>	<b>4,647,916</b>	<b>3,696,433</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>7,315,221</b>	<b>4,647,916</b>	<b>3,696,433</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 2025**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Rates		\$ 44,381,016	\$ 41,636,918	\$ 42,234,899
Grants, subsidies and contributions		2,193,715	1,153,870	1,687,143
Fees and charges		24,551,454	24,954,831	22,143,204
Interest revenue		2,080,000	2,629,294	1,103,000
Other revenue		1,332,125	1,428,637	1,385,434
		74,538,310	71,803,550	68,553,680

**Payments**

Employee costs		(33,278,433)	(31,244,669)	(30,898,096)
Materials and contracts		(24,289,534)	(23,675,449)	(22,643,453)
Utility charges		(1,968,786)	(1,918,293)	(1,860,315)
Finance costs		(378,943)	(474,749)	(495,449)
Insurance paid		(801,318)	(703,732)	(804,195)
Other expenditure		(881,243)	(1,443,292)	(752,098)
		(61,598,257)	(59,460,184)	(57,453,606)

<b>Net cash provided by operating activities</b>	4	12,940,053	12,343,366	11,100,074
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**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for purchase of property, plant & equipment	5(a)	(9,197,061)	(7,162,284)	(9,085,484)
Payments for construction of infrastructure	5(b)	(10,935,546)	(8,122,194)	(9,946,016)
Payments for intangible assets	5(d)	0	0	(100,000)
Capital grants, subsidies and contributions		4,552,261	3,119,523	3,703,747
Proceeds from sale of property, plant and equipment	5(a)	552,350	1,506,538	1,713,000
<b>Net cash (used in) investing activities</b>		(15,027,996)	(10,658,417)	(13,714,753)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(1,498,010)	(2,949,850)	(1,585,417)
Payments for principal portion of lease liabilities	8	(264,318)	(95,000)	(95,000)
Payments for financial assets at amortised cost		(700,000)	(8,614,182)	0
Proceeds from Joint Venture		3,750,000	2,500,000	1,666,666
<b>Net cash provided by (used in) financing activities</b>		1,287,671	(9,159,032)	(13,751)

<b>Net (decrease) in cash held</b>		(800,271)	(7,474,083)	(2,628,430)
Cash at beginning of year		7,856,187	15,330,270	10,182,250
<b>Cash and cash equivalents at the end of the year</b>	4	<b>7,055,916</b>	<b>7,856,187</b>	<b>7,553,820</b>

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



**CITY OF VINCENT**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

General rates	2(a)(i)	35,389,605	33,548,934	33,610,632
Rates excluding general rates	2(a)	9,062,427	8,746,676	8,692,179
Grants, subsidies and contributions		1,693,715	979,697	1,498,420
Fees and charges	18	24,628,387	24,528,049	22,143,204
Interest revenue	10(a)	2,080,000	2,629,294	1,103,000
Other revenue		1,332,125	1,428,637	1,385,434
Profit on asset disposals	5	451,752	781,214	704,109
Share of net profit of associates accounted for using the equity method		3,750,000	2,500,000	1,666,666

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
2(a)(i)	35,389,605	33,548,934	33,610,632
2(a)	9,062,427	8,746,676	8,692,179
	1,693,715	979,697	1,498,420
18	24,628,387	24,528,049	22,143,204
10(a)	2,080,000	2,629,294	1,103,000
	1,332,125	1,428,637	1,385,434
5	451,752	781,214	704,109
	3,750,000	2,500,000	1,666,666
	78,388,011	75,142,501	70,803,644

**Expenditure from operating activities**

Employee costs		(33,656,433)	(31,444,669)	(31,198,096)
Materials and contracts		(24,802,697)	(23,917,223)	(23,046,382)
Utility charges		(1,968,786)	(1,918,293)	(1,860,315)
Depreciation	6	(13,122,588)	(13,500,437)	(12,607,088)
Finance costs	10(c)	(378,943)	(474,749)	(495,449)
Insurance		(801,318)	(703,732)	(804,195)
Other expenditure		(881,243)	(1,443,292)	(752,098)
Loss on asset disposals	5	(13,043)	(211,713)	(47,335)

	(33,656,433)	(31,444,669)	(31,198,096)
	(24,802,697)	(23,917,223)	(23,046,382)
	(1,968,786)	(1,918,293)	(1,860,315)
6	(13,122,588)	(13,500,437)	(12,607,088)
10(c)	(378,943)	(474,749)	(495,449)
	(801,318)	(703,732)	(804,195)
	(881,243)	(1,443,292)	(752,098)
5	(13,043)	(211,713)	(47,335)
	(75,625,051)	(73,614,108)	(70,810,958)

Non cash amounts excluded from operating activities

**Amount attributable to operating activities**

3(c)	8,933,879	10,430,936	10,283,648
	<b>11,696,839</b>	<b>11,959,329</b>	<b>10,276,334</b>

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		4,552,261	3,119,523	3,703,747
Proceeds from disposal of assets	5	552,350	1,506,538	1,713,000
Profit on Assets Held for Sale (TPRC Joint Venture)	14	3,750,000	2,500,000	1,666,666

	4,552,261	3,119,523	3,703,747
5	552,350	1,506,538	1,713,000
14	3,750,000	2,500,000	1,666,666
	8,854,611	7,126,061	7,083,413

**Outflows from investing activities**

Right of use assets recognised	5(c)	0	(815,388)	(88,252)
Payments for property, plant and equipment	5(a)	(9,197,061)	(7,162,284)	(9,085,484)
Payments for construction of infrastructure	5(b)	(10,935,546)	(8,122,194)	(9,946,016)
Payments for intangible assets	5(d)	0	0	(100,000)

5(c)	0	(815,388)	(88,252)
5(a)	(9,197,061)	(7,162,284)	(9,085,484)
5(b)	(10,935,546)	(8,122,194)	(9,946,016)
5(d)	0	0	(100,000)
	(20,132,607)	(16,099,866)	(19,219,752)

Non-cash amounts excluded from investing activities

**Amount attributable to investing activities**

3(d)	0	815,388	88,252
	<b>(11,277,996)</b>	<b>(8,158,417)</b>	<b>(12,048,087)</b>

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Leases liabilities recognised	8	0	630,782	0
Transfers from reserve accounts	9(a)	2,982,397	5,244,591	5,934,019

8	0	630,782	0
9(a)	2,982,397	5,244,591	5,934,019
	2,982,397	5,875,373	5,934,019

**Outflows from financing activities**

Repayment of borrowings	7(a)	(1,498,010)	(2,949,850)	(1,585,417)
Payments for principal portion of lease liabilities	8	(264,318)	(95,000)	(95,000)
Transfers to reserve accounts	9(a)	(6,179,099)	(10,361,801)	(6,535,355)

7(a)	(1,498,010)	(2,949,850)	(1,585,417)
8	(264,318)	(95,000)	(95,000)
9(a)	(6,179,099)	(10,361,801)	(6,535,355)
	(7,941,427)	(13,406,651)	(8,215,772)

Non-cash amounts excluded from financing activities

**Amount attributable to financing activities**

3(e)	0	(630,782)	0
	<b>(4,959,030)</b>	<b>(8,162,060)</b>	<b>(2,281,753)</b>

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

Amount attributable to operating activities	3	4,689,661	9,050,809	4,098,614
Amount attributable to investing activities		11,696,839	11,959,329	10,276,334
Amount attributable to financing activities		(11,277,996)	(8,158,417)	(12,048,087)
Amount attributable to financing activities		(4,959,030)	(8,162,060)	(2,281,753)

3	4,689,661	9,050,809	4,098,614
	11,696,839	11,959,329	10,276,334
	(11,277,996)	(8,158,417)	(12,048,087)
	(4,959,030)	(8,162,060)	(2,281,753)
3	<b>149,474</b>	<b>4,689,661</b>	<b>45,109</b>

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



**CITY OF VINCENT  
FOR THE YEAR ENDED 30 JUNE 2025  
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**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**1 BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to the annual budget.

**2023/24 actual balances**

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

**Initial application of accounting standards**

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

- AASB 2020-1 Amendments to Australian Accounting Standards
  - *Classification of Liabilities as Current or Non-current*
- AASB 2022-5 Amendments to Australian Accounting Standards
  - *Lease Liability in a Sale and Leaseback*
- AASB 2022-6 Amendments to Australian Accounting Standards
  - *Non-current Liabilities with Covenants*
- AASB 2023-1 Amendments to Australian Accounting Standards
  - *Supplier Finance Arrangements*
- AASB 2023-3 Amendments to Australian Accounting Standards
  - *Disclosure of Non-current Liabilities with Covenants: Tier 2*

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

- AASB 2022-10 Amendments to Australian Accounting Standards
  - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

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

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

- AASB 2014-10 Amendments to Australian Accounting Standards
  - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- AASB 2021-7c Amendments to Australian Accounting Standards
  - *Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- AASB 2022-9 Amendments to Australian Accounting Standards
  - *Insurance Contracts in the Public Sector*
- AASB 2023-5 Amendments to Australian Accounting Standards
  - *Lack of Exchangeability*

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

**Judgements, estimates and assumptions**

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

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

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

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

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
Residential	GRV	0.07826	11,346	307,493,119	24,063,766	180,000	24,243,766	22,973,522	22,883,146
Vacant Residential	GRV	0.08447	192	4,824,230	407,516	20,000	427,515	387,621	415,546
Other	GRV	0.07374	1,647	139,441,527	10,281,819	60,000	10,341,819	9,867,103	9,912,488
Vacant Commercial	GRV	0.14216	38	2,296,800	326,505	50,000	376,505	320,688	399,452
<b>Total general rates</b>			13,223	454,055,676	35,079,606	310,000	35,389,605	33,548,934	33,610,632
<b>(ii) Minimum payment</b>		Minimum \$							
Residential	GRV	1451.23	5,957	93,068,159	8,644,977	60,000	8,704,977	8,319,035	8,393,389
Vacant Residential	GRV	1331.75	191	2,240,160	254,364	10,000	264,364	235,060	244,289
Other	GRV	1400.59	145	1,921,067	203,086	20,000	223,086	192,581	204,501
Vacant Commercial	GRV	1773.27	0	0	0	0	0	0	0
<b>Total minimum payments</b>			6,293	97,229,386	9,102,427	90,000	9,192,427	8,746,676	8,842,179
<b>Total general rates and minimum payments</b>			19,516	551,285,062	44,182,033	400,000	44,582,032	42,295,610	42,452,811
<b>(iii) Ex-gratia rates</b>									
Concessions ex gratia rates (Refer note 2(f))					(130,000)	0	(130,000)	0	(150,000)
					44,052,033	400,000	44,452,032	42,295,610	42,302,811
<b>Total rates</b>					44,052,033	400,000	44,452,032	42,295,610	42,302,811

The City did not raise specified area rates for the year ended 30th June 2025.

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

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	30/08/2024		0.0%	11.0%
<b>Option two</b>				
First instalment	30/08/2024		5.50%	11.0%
Second instalment	1/11/2024	8	5.50%	11.0%
Third instalment	3/01/2025	8	5.50%	11.0%
Fourth instalment	7/03/2025	8	5.50%	11.0%
<b>Option three (Rates Smoothing by direct debit)</b>				
40 Weekly payments	30/08/2024 - 30/05/2025		5.50%	11.0%
20 Fortnightly payments	30/08/2024 - 23/05/2025		5.50%	11.0%
10 Monthly payments	30/08/2024 - 30/05/2025		5.50%	11.0%
		<b>2024/25 Budget revenue</b>	<b>2023/24 Actual revenue</b>	<b>2023/24 Budget revenue</b>
		\$	\$	\$
Instalment plan admin charge revenue		150,000	127,264	150,000
Instalment plan interest earned		220,000	215,075	220,000
Unpaid rates and service charge interest earned		190,000	232,091	130,000
		560,000	574,430	500,000

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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

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

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

**Differential general rate**

Description	Characteristics	Objects	Reasons
-------------	-----------------	---------	---------

**Residential Category:**

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

This rating category reflects the level of rating required to raise the necessary revenue for Council to operate efficiently and provide the diverse range of services. The rate in the dollar has been set at or about the general rate, on the basis that residential properties represent 73% of the total gross rental value of all Vincent properties and therefore they will make a reasonable contribution to the cost of local government services and facilities.

**Vacant - Residential Category:**

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

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

**Vacant - Commercial:**

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

**Other – Commercial/Industrial:**

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

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

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

**The objective for minimum rating:**

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

The purpose of the imposition of minimum payment is to ensure that every ratepayer makes a reasonable contribution to the rate burden and recognises that every property receives a minimum level of benefit from works and services provided throughout the City. By adopting a minimum rate, Council takes this benefit into consideration.

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The City did not raise service charges for the year ended 30th June 2025.

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rate	Rate	Waiver			\$ 130,000	\$ 119,626	\$ 150,000	Various community groups	Waiver has been provided for not- for-profit organisations that have a community and/or sporting purpose
					130,000	119,626	150,000		

## CITY OF VINCENT

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

## 3. NET CURRENT ASSETS

## (a) Composition of estimated net current assets

## Current assets

Cash and cash equivalents  
Financial assets  
Receivables  
Inventories  
Other assets

## Less: current liabilities

Trade and other payables  
Contract liabilities  
Capital grant/contribution liability  
Lease liabilities  
Long term borrowings  
Employee provisions

## Net current assets

## Less: Total adjustments to net current assets

## Net current assets used in the Statement of Financial Activity

## (b) 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 Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

## Adjustments to net current assets

Less: Cash - reserve accounts  
Less: Current assets not expected to be received at end of year  
- Land held for resale  
Add: Current liabilities not expected to be cleared at end of year  
- Current portion of borrowings  
- Current portion of lease liabilities  
- Infringement debtor transferred to non current asset

## Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	7,055,916	7,856,187	7,553,820
	27,884,624	27,184,624	20,829,487
	4,290,523	4,142,574	3,413,979
	1,434,611	1,420,749	1,682,292
	1,800,005	1,752,311	985,826
	42,465,679	42,356,445	34,465,404
	(8,190,798)	(7,616,079)	(7,676,542)
	(838,572)	(738,572)	(1,004,892)
	(1,504,641)	(1,104,641)	(1,700,000)
8	(264,318)	(95,000)	(95,000)
7	(1,547,604)	(1,498,010)	(1,640,314)
	(6,103,851)	(5,725,851)	(6,074,075)
	(18,449,785)	(16,778,153)	(18,190,823)
	24,015,894	25,578,292	16,274,581
3(b)	(23,866,420)	(20,888,631)	(16,229,473)
	149,474	4,689,661	45,109
9	(25,507,557)	(22,310,855)	(17,839,833)
	(1,143,517)	(1,143,517)	(1,457,174)
	1,547,604	1,498,010	1,640,314
	264,318	95,000	95,000
	972,731	972,731	1,332,220
	(23,866,420)	(20,888,631)	(16,229,473)



## CITY OF VINCENT

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

## 3. NET CURRENT ASSETS

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

## Items excluded from calculation of budgeted deficiency

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

## (c) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

## Adjustments to operating activities

Less: Profit on asset disposals

Less: Profit on Assets Held for Sale (TPRC Joint Venture)

Add: Loss on asset disposals

Add: Depreciation

## Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(451,752)	(781,214)	(704,109)
	(3,750,000)	(2,500,000)	(1,666,666)
5	13,043	211,713	47,335
6	13,122,588	13,500,437	12,607,088
	8,933,879	10,430,936	10,283,648

## (d) Non-cash amounts excluded from investing activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

## Adjustments to investing activities

Right of use assets recognised

## Non cash amounts excluded from investing activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	0	815,388	88,252
	0	815,388	88,252

## (e) Non-cash amounts excluded from financing activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

## Adjustments to financing activities

Less: Lease liability recognised

## Non cash amounts excluded from financing activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	0	(630,782)	0
	0	(630,782)	0



**CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**(f) MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

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

**LAND HELD FOR RESALE**

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

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

The City's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

**Other long-term employee benefits**

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

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

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**4. RECONCILIATION OF CASH**

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

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Cash at bank and on hand	2,555,916	3,356,187	653,820
Term deposits	4,500,000	4,500,000	6,900,000
<b>Total cash and cash equivalents</b>	<b>7,055,916</b>	<b>7,856,187</b>	<b>7,553,820</b>
Held as			
- Unrestricted cash and cash equivalents	5,551,275	6,751,546	5,853,820
- Restricted cash and cash equivalents	1,504,641	1,104,641	1,700,000
3(a)	7,055,916	7,856,187	7,553,820
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	1,504,641	1,104,641	1,700,000
- Restricted financial assets at amortised cost - term deposits	25,507,557	22,310,855	17,839,833
	27,012,198	23,415,496	19,539,833
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Financially backed reserves	25,507,557	22,310,855	17,839,833
Unspent capital grants, subsidies and contribution liabilities	1,504,641	1,104,641	1,700,000
	27,012,198	23,415,496	19,539,833
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	<b>7,315,221</b>	<b>4,647,916</b>	<b>3,696,433</b>
Depreciation	6	13,122,588	13,500,437
(Profit)/loss on sale of asset	5	(438,709)	(569,501)
Share of profit or (loss) of associates accounted for using the equity method		(3,750,000)	(2,500,000)
(Increase)/decrease in receivables		(147,949)	(231,910)
(Increase)/decrease in Other assets		(47,694)	(362,907)
(Increase)/decrease in inventories		(13,862)	(89,611)
Increase/(decrease) in payables		574,719	694,292
Increase/(decrease) in contract liabilities		500,000	174,173
Increase/(decrease) in unspent capital grants		0	0
Increase/(decrease) in employee provisions		378,000	200,000
Capital grants, subsidies and contributions		(4,552,261)	(3,119,523)
<b>Net cash from operating activities</b>	<b>12,940,053</b>	<b>12,343,366</b>	<b>11,100,074</b>

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
<b>(a) Property, Plant and Equipment</b>															
Land - freehold land	0	0	0	0	0	0	843,000	782,195	0	(60,805)	0	843,000	800,000	0	(43,000)
Buildings - non-specialised	6,074,661	0	0	0	0	4,068,638	0	0	0	0	4,938,446	0	0	0	0
Furniture and equipment	788,512	0	0	0	0	801,041	0	0	0	0	436,623	0	0	0	0
Plant and equipment	2,333,888	113,639	552,350	451,752	(13,043)	2,292,606	0	724,343	781,214	0	3,710,415	213,226	913,000	704,109	(4,335)
<b>Total</b>	<b>9,197,061</b>	<b>113,639</b>	<b>552,350</b>	<b>451,752</b>	<b>(13,043)</b>	<b>7,162,284</b>	<b>843,000</b>	<b>1,506,538</b>	<b>781,214</b>	<b>(60,805)</b>	<b>9,085,484</b>	<b>1,056,226</b>	<b>1,713,000</b>	<b>704,109</b>	<b>(47,335)</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	3,431,590	0	0	0	0	3,532,276	0	0	0	0	3,234,892	0	0	0	0
Infrastructure - footpaths	185,500	0	0	0	0	200,092	0	0	0	0	269,682	0	0	0	0
Infrastructure - right of way	209,200	0	0	0	0	393,822	0	0	0	0	293,000	0	0	0	0
Infrastructure - drainage	592,128	0	0	0	0	530,454	0	0	0	0	814,548	0	0	0	0
Infrastructure - parks development	4,378,798	0	0	0	0	1,900,817	0	0	0	0	1,775,136	0	0	0	0
Infrastructure - car park development	552,000	0	0	0	0	131,528	0	0	0	0	766,250	0	0	0	0
Other infrastructure	1,586,330	0	0	0	0	1,433,205	150,909	0	0	(150,909)	2,792,508	0	0	0	0
<b>Total</b>	<b>10,935,546</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,122,194</b>	<b>150,909</b>	<b>0</b>	<b>0</b>	<b>(150,909)</b>	<b>9,946,016</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(c) Right of Use Assets</b>															
Right of use - plant and equipment	0	0	0	0	0	815,388	0	0	0	0	88,252	0	0	0	0
	0	0	0	0	0	815,388	0	0	0	0	88,252	0	0	0	0
<b>(d) Intangible Assets</b>															
Software	0	0	0	0	0	0	0	0	0	0	100,000	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	100,000	0	0	0	0
<b>Total</b>	<b>20,132,607</b>	<b>113,639</b>	<b>552,350</b>	<b>451,752</b>	<b>(13,043)</b>	<b>16,099,867</b>	<b>993,909</b>	<b>1,506,538</b>	<b>781,214</b>	<b>(211,713)</b>	<b>19,219,752</b>	<b>1,056,226</b>	<b>1,713,000</b>	<b>704,109</b>	<b>(47,335)</b>

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - right of way
Infrastructure - drainage
Infrastructure - parks development
Infrastructure - car park development
Other infrastructure
Right of use - plant and equipment
Intangible assets - software

**By Program**

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
5,107,938	5,921,597	4,273,736
188,206	315,891	247,803
1,014,228	903,251	1,051,390
3,019,233	3,018,819	3,234,660
909,727	909,727	738,367
223,682	223,682	246,323
177,103	177,103	330,588
1,657,980	867,147	378,740
142,606	213,428	1,665,230
421,624	683,232	210,251
260,261	139,508	110,000
0	127,052	120,000
13,122,588	13,500,437	12,607,088
19,285	19,285	36,476
392,419	392,418	293,043
204,733	204,733	193,572
6,007,058	6,135,029	5,509,465
4,522,351	4,641,452	4,808,341
1,976,742	2,107,520	1,766,191
13,122,588	13,500,437	12,607,088

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings - non-specialised	15 to 80 years
Furniture and equipment	1 to 20 years
Plant and equipment	1 to 27 years
<u>Sealed roads and streets</u>	
Subgrade structure	not depreciated
Formation	not depreciated
Pavement	60 to 100 years
Sealed roads and streets	
- bituminous seals	20 years
- asphalt surfaces	30 years
Footpaths	5 to 50 years
Water supply and Drainage systems	30 to 120 years
<u>Car park infrastructure</u>	
Subgrade structure	not depreciated
Other infrastructure	10 to 60 years
<u>Parks infrastructure</u>	
Reticulation	10 - 30 years
Parks other infrastructure	3 to 80 years
Right of use - plant and equipment	3 years
Intangible assets - software	3 - 5 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 assets residual value of intangible assets is considered to be zero and useful live 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 2025

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
246 Vincent Street DLGSC building	2B	WATC	1.4%	567,706	0	(99,915)	467,791	(11,561)	666,198	0	(98,492)	567,706	(13,692)	666,198	0	(98,492)	567,706	(13,692)
Loffus Centre Redevelopment	5	WATC	6.4%	740,834	0	(224,611)	516,223	(46,121)	951,661	0	(210,827)	740,834	(61,232)	951,661	0	(210,827)	740,834	(61,232)
Beatty Park Redevelopment	10	WATC	5.5%	2,821,083	0	(315,334)	2,505,749	(169,430)	4,618,762	0	(1,797,678)	2,821,083	(238,746)	4,618,762	0	(433,245)	4,185,517	(272,665)
Strength Equipment- BPLC	12	WATC	4.3%	250,983	0	(97,181)	153,802	(11,147)	344,090	0	(93,107)	250,983	(15,894)	344,090	0	(93,107)	250,983	(15,894)
Cardio Equipment- BPLC	13	WATC	4.5%	339,706	0	(69,752)	269,955	(18,504)	406,437	0	(66,730)	339,706	(20,011)	406,437	0	(66,730)	339,706	(20,011)
Resource Recovery Facility	14	WATC	1.3%	5,390,959	0	(691,217)	4,699,741	(97,335)	6,073,974	0	(683,016)	5,390,959	(110,455)	6,073,974	0	(683,016)	5,390,959	(110,455)
				10,111,271	0	(1,498,010)	8,613,261	(352,098)	13,061,122	0	(2,949,850)	10,111,271	(460,030)	13,061,122	0	(1,586,417)	11,475,705	(493,949)

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

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**7. BORROWINGS**

**(b) New borrowings - 2024/25**

The City does not intend to undertake any new borrowings for the year ended 30th June 2025

**(c) Unspent borrowings**

The City had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

**(d) Credit Facilities**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	60,000	60,000	60,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	8,613,261	10,111,271	11,475,705

**MATERIAL 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 2025

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments	Actual Principal 1 July 2023	Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2024	2023/24 Actual Lease Interest repayments	Budget Principal 1 July 2023	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
EMV Kit		MAIA Financials	5.2%	36 months	84,635	0	(61,480)	23,155	(4,720)	126,158	0	(41,523)	84,635	(7,752)	95,000	0	(95,000)	0	(1,500)
Laptops		HP Financial Services	4.8%	36 months	577,305	0	(202,838)	374,467	(22,126)	0	630,782	(53,477)	577,305	(6,967)	0	0	0	0	0
					661,940	0	(264,318)	397,622	(26,846)	126,158	630,782	(95,000)	661,940	(14,719)	95,000	0	(95,000)	0	(1,500)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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



CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>												
(a) Asset Sustainability Reserve	9,171,284	1,719,902	(2,035,360)	8,855,826	7,263,819	5,955,878	(4,048,413)	9,171,284	7,368,624	3,476,814	(4,472,502)	6,372,936
(b) Beatty Park Leisure Centre Reserve	241,529	8,772	(85,000)	165,301	311,189	15,340	(85,000)	241,529	308,340	4,521	(85,000)	227,861
(c) Cash in Lieu Parking Reserve	884,575	32,029	(576,800)	339,804	1,297,503	57,174	(470,102)	884,575	1,200,761	24,638	(778,500)	446,899
(d) Hyde Park Lake Reserve	177,411	6,481	0	183,892	167,069	10,342	0	177,411	165,950	3,359	0	169,309
(e) Land and Building Acquisition Reserve	326,965	11,944	0	338,909	307,816	19,149	0	326,965	307,816	6,231	0	314,047
(f) Leederville Oval Reserve	76,166	2,782	0	78,948	71,705	4,461	0	76,166	71,705	1,452	0	73,157
(g) Loftus Community Centre Reserve	151,353	5,529	0	156,882	142,550	8,803	0	151,353	141,125	2,857	0	143,982
(h) Loftus Recreation Centre Reserve	127,553	77,460	(60,000)	145,013	274,392	83,161	(230,000)	127,553	232,511	71,055	0	303,566
(i) Office Building Reserve - 246 Vincent Street	218,963	7,999	0	226,962	205,855	13,108	0	218,963	212,455	4,301	0	216,756
(j) Parking Facility Reserve	116,179	4,244	0	120,423	109,375	6,804	0	116,179	109,375	2,214	0	111,589
(k) Percentage For Public Art Reserve	264,395	8,260	(125,100)	147,555	284,947	92,348	(112,900)	264,395	268,947	950	(222,000)	47,897
(l) Plant and Equipment Reserve	137	0	(137)	0	131	6	0	137	131	3	0	134
(m) POS reserve - General	1,412,485	52,055	0	1,464,540	581,457	856,028	(25,000)	1,412,485	652,650	828,438	(47,841)	1,433,247
(n) POS reserve - Haynes Street	85,590	45,665	0	131,255	87,328	43,262	(45,000)	85,590	88,049	41,095	(100,000)	29,144
(o) State Gymnastics Centre Reserve	153,448	19,137	(100,000)	72,585	131,853	21,595	0	153,448	129,617	15,790	0	145,407
(p) Strategic Waste Management Reserve	272,617	110,097	0	382,714	30,089	242,528	0	272,617	30,089	235,398	0	265,487
(q) Catalina Land Sales Reserve	6,051,245	3,972,533	0	10,023,778	3,271,415	2,779,830	0	6,051,245	3,273,250	1,766,665	0	5,039,915
(r) Underground Power Reserve	2,578,960	94,210	0	2,673,170	2,426,976	151,984	0	2,578,960	2,448,925	49,574	0	2,498,499
(s) Waste Management Plant and Equipment Reserve	0	0	0	0	228,176	0	(228,176)	0	228,176	0	(228,176)	0
	22,310,855	6,179,099	(2,982,397)	25,507,557	17,193,645	10,361,801	(5,244,591)	22,310,855	17,238,497	6,535,355	(5,934,019)	17,839,833



## 9. RESERVE ACCOUNTS

## (b) Reserve Accounts - Purposes

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

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

## (c) Reserve Accounts - Change in Use

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

Reserve name	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2024/25 Budget amount to be used	2024/25 Budget amount change of purpose
Catalina Land Sales Reserve	For future significant/major capital works, underground power projects, infrastructure, project or debt reduction programme for the benefit of the City.	Reflect the recent name change of the entity.	To align the name of the reserve from Tamala Park Land Sales Reserve to the new trading name.	\$ 0	\$ 0
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.	To consolidate or change of purpose of the reserve fund	To consolidate the purpose and funds of the closed Plant and Equipment Reserve	0	0
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**CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
Investments			
- Reserve accounts	800,000	1,083,147	350,000
- Other funds	860,000	1,098,981	400,000
Late payment of fees and charges *	150,000	150,000	130,000
Other interest revenue	270,000	297,166	223,000
	<b>2,080,000</b>	<b>2,629,294</b>	<b>1,103,000</b>

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

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services	96,500	95,090	90,000
Other services	8,500	8,670	10,000
	<b>105,000</b>	<b>103,760</b>	<b>100,000</b>

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	352,098	460,030	493,949
Interest on lease liabilities (refer Note 8)	26,846	14,719	1,500
	<b>378,944</b>	<b>474,749</b>	<b>495,449</b>

**(d) Write offs**

General rate	200,000	200,000	160,000
	<b>200,000</b>	<b>200,000</b>	<b>160,000</b>

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**11. ELECTED MEMBERS REMUNERATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Mayor Alison Xamon</b>			
Mayor's allowance	68,552	45,538	45,715
Meeting attendance fees	33,706	22,391	22,478
Child care expenses	222	0	223
Other expenses	55	55	55
ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	55	59	55
	105,090	70,543	71,026
<b>Deputy Mayor Alex Castle</b>			
Deputy Mayor's allowance	17,138	10,454	10,086
Meeting attendance fees	25,137	24,170	24,170
Child care expenses	222	0	223
Other expenses	55	55	55
ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	55	0	55
	45,107	37,179	37,089
<b>Cr Ashlee La Fontaine</b>			
Meeting attendance fees	25,137	16,698	16,763
Child care expenses	222	0	222
Other expenses	55	55	55
ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	55	0	55
	27,969	19,253	19,595
<b>Cr Ashley Wallace</b>			
Meeting attendance fees	25,137	24,105	24,170
Child care expenses	222	0	222
Other expenses	55	55	55
ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	55	0	55
	27,969	26,660	27,002
<b>Cr Jonathan Hallett</b>			
Meeting attendance fees	25,137	24,170	24,170
Child care expenses	222	0	222
Other expenses	55	55	55
ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	55	0	55
	27,969	26,725	27,002
<b>Cr Ron Alexander</b>			
Meeting attendance fees	25,137	24,170	24,170
Child care expenses	222	0	222
Other expenses	55	55	55
ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	55	0	55
	27,969	26,725	27,002

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**11. ELECTED MEMBERS REMUNERATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Cr Sophie Greer</b>			
Meeting attendance fees	25,137	16,698	16,267
Child care expenses	222	0	222
Other expenses	55	55	55
ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	55	0	55
	27,969	19,253	19,099
<b>Cr Suzanne Worner</b>			
Meeting attendance fees	25,137	24,102	24,170
Child care expenses	222	0	222
Other expenses	55	55	55
ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	55	0	55
	27,969	26,657	27,002
<b>Cr N Woolf</b>			
Meeting attendance fees	25,137	16,698	16,763
Child care expenses	222	0	222
Other expenses	55	55	55
ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	55	0	55
	27,969	19,253	19,595
<b>Mayor Emma Cole (Previous Mayor)</b>			
Mayor's allowance	0	20,200	20,200
Meeting attendance fees	0	9,932	9,932
	0	30,132	30,132
<b>Deputy Mayor Susan Gontaszewski (Previous Deputy Mayor)</b>			
Deputy Mayor's allowance	0	6,414	6,414
Meeting attendance fees	0	7,903	7,903
	0	14,317	14,317
<b>Cr Dan Loden (Previous Councillor)</b>			
Meeting attendance fees	0	7,407	7,407
	0	7,407	7,407
<b>Cr Ross Ioppolo (Previous Councillor)</b>			
Meeting attendance fees	0	7,407	7,407
	0	7,407	7,407
<b>Total Elected Member Remuneration</b>	<b>345,980</b>	<b>331,512</b>	<b>333,675</b>
Mayor's allowance	68,552	65,738	65,915
Deputy Mayor's allowance	17,138	16,869	16,500
Meeting attendance fees	234,802	225,851	225,770
Child care expenses	1,998	0	2,000
Other expenses	495	495	495
ICT expenses	22,500	22,500	22,500
Travel and accommodation expenses	495	59	495
	345,980	331,512	333,675

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**12. MAJOR LAND TRANSACTIONS**

**1 The Avenue and 62 Frame Court, Leederville**

**(a) Details**

The City has contracted to undertake a Major Land Transaction, to facilitate disposal of three land parcels, owned by the City in freehold. The three land parcels are proposed to be disposed of by way of a sale to Hesperia Property Pty Ltd and its related entities (Hesperia).

**(b) Current year transactions**

<b>Note</b>	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Operating expenditure</b>			
Employee costs, consultant fees and legal fees	233,263	315,399	0
	233,263	315,399	0

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in 2024-25.

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**14. INVESTMENT IN ASSOCIATES**

**(a) Investment in associate**

**Mindarie Regional Council**

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

**Catalina 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 Catalina Regional Council (CRC) previously known as Tamala Park Regional Council (TPRC). The CRC 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 CRC as the operator of the development; and a one twelfth (1/12) share in the asset of the lands held for development.

**MATERIAL ACCOUNTING POLICIES**

**Investments in associates**

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

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

**Investments in associates (continued)**

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

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**15. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 30 June 2024</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2025</b>
	\$	\$	\$	\$
Leederville Gardens Inc Trust	4,261,642	213,082	0	4,474,724
	4,261,642	213,082	0	4,474,724



**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**16. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**REVENUES**

**RATES**

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

**SERVICE CHARGES**

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

**INTEREST REVENUE**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

Gain on the disposal of assets including gains on the disposal of long-term investments, arrears and interest on debtors.

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**16. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

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

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

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**17. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

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

**Law, order, public safety**

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

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

**Health**

To provide an operational framework for environmental and community health.

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

**Education and welfare**

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

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

**Community amenities**

To provide services required by the community

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

**Recreation and culture**

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

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

**Transport**

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

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

**Economic services**

To help promote the local government and its economic wellbeing.

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

**Other property and services**

To monitor and control operating accounts

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

**CITY OF VINCENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**18. FEES AND CHARGES**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	16,400	17,828	16,400
General purpose funding	328,086	359,169	270,000
Law, order, public safety	183,750	176,175	223,300
Health	474,940	133,245	326,166
Education and welfare	121,365	117,866	113,751
Community amenities	719,085	803,227	612,346
Recreation and culture	11,355,912	11,399,110	10,131,521
Transport	11,050,839	11,135,214	10,046,564
Economic services	285,370	290,133	302,996
Other property and services	92,640	96,082	100,160
	<b>24,628,387</b>	<b>24,528,049</b>	<b>22,143,204</b>

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

CITY OF VINCENT  
4-YEAR CAPITAL BUDGET - PROGRAM AND FUNDING SOURCE  
2024/25 TO 2027/28

Project	Budget 24/25	Municipal 24/25	Reserve 24/25	Grant 24/25	Contribution 24/25	Budget 25/26	Municipal 25/26	Reserve 25/26	Grant 25/26	Contribution 25/26	Budget 26/27	Municipal 26/27	Reserve 26/27	Grant 26/27	Contribution 26/27	Budget 27/28	Municipal 27/28	Reserve 27/28	Grant 27/28	Contribution 27/28
<b>Furniture &amp; Equipment Assets</b>																				
Beatty Park Leisure Centre - Furniture & Equipment																				
BPLC - Non Fixed Assets Renewal	195,000	110,000	85,000	-	-	60,000	60,000	-	-	-	60,000	60,000	-	-	-	60,000	60,000	-	-	-
BPLC Non-Infrastructure Fixed Asset Renewal	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Beatty Park Leisure Centre - Furniture &amp; Equipment Total</b>	<b>295,000</b>	<b>210,000</b>	<b>85,000</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Accessible City Strategy Implementation Program</b>																				
Accessible City Strategy Implementation - Capex for future years subject to Cash-in Lieu Reserve Fun	-	-	-	-	-	135,000	-	135,000	-	-	135,000	-	135,000	-	-	135,000	-	135,000	-	-
<b>Accessible City Strategy Implementation Program Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>135,000</b>	<b>-</b>	<b>135,000</b>	<b>-</b>	<b>-</b>	<b>135,000</b>	<b>-</b>	<b>135,000</b>	<b>-</b>	<b>-</b>	<b>135,000</b>	<b>-</b>	<b>135,000</b>	<b>-</b>	<b>-</b>
<b>ICT Renewal Program</b>																				
ICT Infrastructure Renewal	120,000	120,000	-	-	-	47,500	47,500	-	-	-	180,000	180,000	-	-	-	215,000	215,000	-	-	-
<b>ICT Renewal Program Total</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,500</b>	<b>47,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180,000</b>	<b>180,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>215,000</b>	<b>215,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public Arts Projects</b>																				
COVID-19 Artwork relief project	107,500	-	107,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Public Arts Projects Total</b>	<b>107,500</b>	<b>-</b>	<b>107,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Miscellaneous Asset Renewal (City Buildings)</b>																				
Furniture and Equipment Renewal - (Admin, Library and Depot)	40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Miscellaneous Asset Renewal (City Buildings) Total</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Parking Machines Asset Replacement Program</b>																				
Parking Infrastructure Renewal Program	226,012	226,012	-	-	-	153,000	-	153,000	-	-	150,000	150,000	-	-	-	150,000	150,000	-	-	-
<b>Parking Machines Asset Replacement Program Total</b>	<b>226,012</b>	<b>226,012</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>153,000</b>	<b>-</b>	<b>153,000</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Furniture &amp; Equipment Assets Total</b>	<b>788,512</b>	<b>596,012</b>	<b>192,500</b>	<b>-</b>	<b>-</b>	<b>395,500</b>	<b>107,500</b>	<b>288,000</b>	<b>-</b>	<b>-</b>	<b>525,000</b>	<b>390,000</b>	<b>135,000</b>	<b>-</b>	<b>-</b>	<b>560,000</b>	<b>425,000</b>	<b>135,000</b>	<b>-</b>	<b>-</b>
<b>Plant &amp; Equipment</b>																				
<b>Major Plant Replacement Program</b>																				
Heavy Fleet Replacement Program	1,320,000	514,000	607,000	-	199,000	930,000	-	804,000	-	126,000	100,000	90,000	-	-	10,000	1,000,000	90,000	790,000	-	120,000
Heavy Fleet - Drainage Truck	-	-	-	-	-	800,000	-	800,000	-	-	-	-	-	-	-	-	-	-	-	-
<b>Major Plant Replacement Program Total</b>	<b>1,320,000</b>	<b>514,000</b>	<b>607,000</b>	<b>-</b>	<b>199,000</b>	<b>1,730,000</b>	<b>-</b>	<b>1,604,000</b>	<b>-</b>	<b>126,000</b>	<b>100,000</b>	<b>90,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>1,000,000</b>	<b>90,000</b>	<b>790,000</b>	<b>-</b>	<b>120,000</b>
<b>Fleet Management Program</b>																				
Light Fleet Replacement - Annual Allocation	758,500	473,150	-	-	285,350	530,000	-	278,000	-	252,000	315,000	186,000	-	-	129,000	1,000,000	500,000	-	-	500,000
P2171 - Toyota Corolla Hybrid Hatch	25,000	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P2209 - VW Caddy Maxi TDI250	69,894	29,894	15,000	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P2200 - VOLKSWAGEN Caddy Maxi TDI250	69,894	24,894	27,000	-	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P1278 - Toyota Camry Hybrid SL	28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P2212 - Nissan Navara 4x DSL	45,000	12,000	8,000	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Fleet Management Program Total</b>	<b>996,288</b>	<b>567,938</b>	<b>75,000</b>	<b>-</b>	<b>353,350</b>	<b>530,000</b>	<b>-</b>	<b>278,000</b>	<b>-</b>	<b>252,000</b>	<b>315,000</b>	<b>186,000</b>	<b>-</b>	<b>-</b>	<b>129,000</b>	<b>1,000,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>500,000</b>
<b>Artists</b>																				
Artists - Public Art - Sculpture	17,600	-	17,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Artists Total</b>	<b>17,600</b>	<b>-</b>	<b>17,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plant &amp; Equipment Total</b>	<b>2,333,888</b>	<b>1,081,938</b>	<b>699,600</b>	<b>-</b>	<b>552,350</b>	<b>2,260,000</b>	<b>-</b>	<b>1,882,000</b>	<b>-</b>	<b>378,000</b>	<b>415,000</b>	<b>276,000</b>	<b>-</b>	<b>-</b>	<b>139,000</b>	<b>2,000,000</b>	<b>590,000</b>	<b>790,000</b>	<b>-</b>	<b>620,000</b>
<b>Land &amp; Building Assets</b>																				
<b>Air Conditioning &amp; HVAC Renewal</b>																				
Air Conditioning & HVAC Renewal - Admin	484,000	484,000	-	-	-	250,000	-	250,000	-	-	-	-	-	-	-	-	-	-	-	-
Air Con & HVAC Renew - Miscellaneous	91,570	91,570	-	-	-	100,000	100,000	-	-	-	100,000	100,000	-	-	-	100,000	100,000	-	-	-
Air Con/HVAC Renew - Mt Hawthorn Comm Centre (Leased)	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Leederville Oval - HVAC Renewal - East Perth Function Room	120,000	120,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Air Conditioning &amp; HVAC Renewal Total</b>	<b>795,570</b>	<b>795,570</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>100,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public Toilet Renewal Program</b>																				
Charles Varyard Reserve Clubroom Toilets	-	-	-	-	-	45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Britannia Road Pavilion Toilets - Roof Resheeting	70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Public Toilet Renewal Program Total</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Parks Infrastructure Upgrade &amp; Renewal Program</b>																				
Leederville Oval - Surface Reconstruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,740,000	-	580,000	580,000	580,000
<b>Parks Infrastructure Upgrade &amp; Renewal Program Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,740,000</b>	<b>-</b>	<b>580,000</b>	<b>580,000</b>	<b>580,000</b>
<b>BPLC - Construction of Indoor Changerooms</b>																				
BPLC - Construc & Fit Out Indoor Pool Changerooms	742,352	622,394	119,958	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>BPLC - Construction of Indoor Changerooms Total</b>	<b>742,352</b>	<b>622,394</b>	<b>119,958</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

[illegible]



<b>Footpath Upgrade and Renewal Program</b>																				
Footpath Upgrade and Renewal Program	185,500	135,500	50,000	-	-	448,750	448,750	-	-	-	460,750	460,750	-	-	-	400,000	400,000	-	-	-
<b>Footpath Upgrade and Renewal Program Total</b>	<b>185,500</b>	<b>135,500</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>448,750</b>	<b>448,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>460,750</b>	<b>460,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Parks Irrigation Upgrade &amp; Renewal Program</b>																				
Britannia Reserve - renew groundwater bore (south) No 40	45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Keith Frame Res - renew ground irrigation system and electrical cubicle and bore renewal	120,826	120,826	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Weld Square - renew irrigation system and install iron filter	-	-	-	-	-	180,000	180,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Hyde Park - renew groundwater bores No 24 and 29	90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Robertson Park - renew groundwater bore No 31	50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gladstone St Res - renew irrigation, elec cabinet and ground water bore	120,000	120,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ellesmere St Res - renew groundwater bore & electrical cabinet	75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Reserves - renew groundwater bores (x 4)	-	-	-	-	-	120,000	120,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Brentham St Res - renew groundwater bore and electrical cabinet	75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oxford St Res - renew groundwater bore, electrical cabinet and install iron filter	170,000	170,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bentley Park Res - renew in-ground irrigation system, electrical cabinet and install iron filter	-	-	-	-	-	250,000	125,000	125,000	-	-	-	-	-	-	-	-	-	-	-	-
Les Lilleyman Res - renew groundwater bore	-	-	-	-	-	45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Birdwood Square - renew irrigation system and electrical cabinet	-	-	-	-	-	145,000	145,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Forrest Park - upgrade irrigation system and electrical cabinet	250,000	250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hyde Park - renew groundwater bores No 36	-	-	-	-	-	-	-	-	-	-	45,000	45,000	-	-	-	-	-	-	-	-
Britannia Reserve - renew in ground irrigation system and electrical cabinets (x2)	-	-	-	-	-	-	-	-	-	-	850,000	850,000	-	-	-	-	-	-	-	-
Charles Vervard - renew groundwater bore	-	-	-	-	-	-	-	-	-	-	45,000	45,000	-	-	-	-	-	-	-	-
Ellesmere St Res - renew in ground irrigation system	-	-	-	-	-	-	-	-	-	-	50,000	50,000	-	-	-	-	-	-	-	-
Littis Stadium - In-ground Irrigation Renewal	90,000	-	-	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hyde Park - Renew In-ground Irrigation System and Electrical Cabinets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,030,000	1,030,000	-	-	-
Robertson Park - Renew Groundwater Bore (26) and Electrical Cabinet	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000	75,000	-	-	-
Auckland/Hobart Street Reserve - Renew Groundwater Bore	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000	45,000	-	-	-
Axford Park - Renew Groundwater Bore	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000	45,000	-	-	-
Banks Reserve - Renew Electrical Cabinets (x2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000	60,000	-	-	-
<b>Parks Irrigation Upgrade &amp; Renewal Program Total</b>	<b>1,085,826</b>	<b>995,826</b>	<b>-</b>	<b>90,000</b>	<b>-</b>	<b>740,000</b>	<b>435,000</b>	<b>305,000</b>	<b>-</b>	<b>-</b>	<b>990,000</b>	<b>990,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,255,000</b>	<b>1,255,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Haynes Street Reserve Development Plan Implementat</b>																				
Haynes St Reserve Development Plan 1 & 2	-	-	-	-	-	-	-	-	-	-	320,000	-	320,000	-	-	-	-	-	-	-
<b>Haynes Street Reserve Development Plan Implementat Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>320,000</b>	<b>-</b>	<b>320,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Road Maintenance Programs – MRRG</b>																				
Annual MRRG Program - bgt to be split	1,110,000	370,000	-	740,000	-	1,110,000	370,000	-	740,000	-	1,110,000	370,000	-	740,000	-	1,110,000	370,000	-	740,000	-
<b>Road Maintenance Programs – MRRG Total</b>	<b>1,110,000</b>	<b>370,000</b>	<b>-</b>	<b>740,000</b>	<b>-</b>	<b>1,110,000</b>	<b>370,000</b>	<b>-</b>	<b>740,000</b>	<b>-</b>	<b>1,110,000</b>	<b>370,000</b>	<b>-</b>	<b>740,000</b>	<b>-</b>	<b>1,110,000</b>	<b>370,000</b>	<b>-</b>	<b>740,000</b>	<b>-</b>
<b>Road Maintenance Programs – Local Road Program</b>																				
Annual Local Roads Program - bgt to be split	1,600,000	1,600,000	-	-	-	1,600,000	1,600,000	-	-	-	1,600,000	1,600,000	-	-	-	1,600,000	1,600,000	-	-	-
<b>Road Maintenance Programs – Local Road Program Total</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Parks Greening Plan Program</b>																				
Greening plan	150,000	150,000	-	-	-	150,000	150,000	-	-	-	200,000	200,000	-	-	-	200,000	200,000	-	-	-
Post PSHB Restoration Works	125,000	125,000	-	-	-	125,000	125,000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Parks Greening Plan Program Total</b>	<b>275,000</b>	<b>275,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>275,000</b>	<b>275,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Traffic Management Improvements</b>																				
Minor Traffic Management Improvements	337,850	287,850	50,000	-	-	250,000	250,000	-	-	-	250,000	250,000	-	-	-	250,000	250,000	-	-	-
<b>Traffic Management Improvements Total</b>	<b>337,850</b>	<b>287,850</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Parks Infrastructure Upgrade &amp; Renewal Program</b>																				
Parks Infrastructure Upgrade & Renewal - BBQ provision	45,000	45,000	-	-	-	60,000	60,000	-	-	-	60,000	60,000	-	-	-	45,000	45,000	-	-	-
Infrastructure Upgrade/Renewal Program - General Provision	-	-	-	-	-	-	-	-	-	-	55,000	55,000	-	-	-	100,000	100,000	-	-	-
Axford Park - replace flag poles	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oxford St Reserve - renew park furniture	-	-	-	-	-	40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Streetscape - renew furniture	-	-	-	-	-	50,000	50,000	-	-	-	50,000	50,000	-	-	-	-	-	-	-	-
Multicultural Federation Gardens - Renew Gazebo	-	-	-	-	-	-	-	-	-	-	35,000	35,000	-	-	-	-	-	-	-	-
<b>Parks Infrastructure Upgrade &amp; Renewal Program Total</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>145,000</b>	<b>145,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Accessible City Strategy Implementation Program</b>																				

Wayfinding Implementation Plan - Stage 1	126,800	-	126,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Accessible City Strategy Implementation Program Total</b>	<b>126,800</b>	<b>-</b>	<b>126,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Road Maintenance Programs – State Black Spot</b>																			
Blackspot - Broome/Wright, Highgate	150,000	83,333	-	66,667	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Black Spot Programs scheduled annually	-	-	-	-	-	405,062	6,667	51,729	346,666	-	330,000	110,000	-	220,000	-	300,000	166,667	-	133,333
<b>Road Maintenance Programs – State Black Spot Total</b>	<b>150,000</b>	<b>83,333</b>	<b>-</b>	<b>66,667</b>	<b>-</b>	<b>405,062</b>	<b>6,667</b>	<b>51,729</b>	<b>346,666</b>	<b>-</b>	<b>330,000</b>	<b>110,000</b>	<b>-</b>	<b>220,000</b>	<b>-</b>	<b>300,000</b>	<b>166,667</b>	<b>-</b>	<b>133,333</b>
<b>Road Maintenance Programs – Roads to Recovery</b>																			
Annual Roads to Recovery Program - bgt to be split	233,740	-	-	233,740	-	233,740	-	-	233,740	-	233,740	-	-	233,740	-	233,740	233,740	-	-
<b>Road Maintenance Programs – Roads to Recovery Total</b>	<b>233,740</b>	<b>-</b>	<b>-</b>	<b>233,740</b>	<b>-</b>	<b>233,740</b>	<b>-</b>	<b>-</b>	<b>233,740</b>	<b>-</b>	<b>233,740</b>	<b>-</b>	<b>-</b>	<b>233,740</b>	<b>-</b>	<b>233,740</b>	<b>233,740</b>	<b>-</b>	<b>-</b>
<b>Public Open Space Strategy Implementation Plan</b>																			
Public Open Space Strategy Implementation	30,600	30,600	-	-	-	31,200	31,200	-	-	-	31,800	31,800	-	-	-	32,000	32,000	-	-
Birdwood Square - Public Toilets	44,306	44,306	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Birdwood Square upgrades - POS elements	59,530	59,530	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Public Open Space Strategy Implementation Plan Total</b>	<b>134,436</b>	<b>134,436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,200</b>	<b>31,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,800</b>	<b>31,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,000</b>	<b>32,000</b>	<b>-</b>	<b>-</b>
<b>Parks Lighting Renewal Program</b>																			
Lighting Renewal Program - General Provision	50,000	50,000	-	-	-	52,000	52,000	-	-	-	104,000	104,000	-	-	-	120,000	120,000	-	-
<b>Parks Lighting Renewal Program Total</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,000</b>	<b>52,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>104,000</b>	<b>104,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>	<b>-</b>
<b>Community Safety Initiatives</b>																			
Laneway Lighting Program	83,200	83,200	-	-	-	86,500	86,500	-	-	-	90,000	90,000	-	-	-	90,000	90,000	-	-
<b>Community Safety Initiatives Total</b>	<b>83,200</b>	<b>83,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86,500</b>	<b>86,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,000</b>	<b>90,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,000</b>	<b>90,000</b>	<b>-</b>	<b>-</b>
<b>Banks Reserve Master Plan Implementation</b>																			
Walter's Brook Crossing	247,000	247,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Container Café	-	-	-	-	-	-	-	-	-	-	100,000	100,000	-	-	-	-	-	-	-
Kayak Storage Facility	-	-	-	-	-	-	-	-	-	-	300,000	300,000	-	-	-	-	-	-	-
Recreational Shared Path	-	-	-	-	-	150,000	150,000	-	-	-	-	-	-	-	-	-	-	-	-
Oval Path	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000	80,000	-	-
General landscaping and park furniture/amenities	100,000	100,000	-	-	-	-	-	-	-	-	150,000	150,000	-	-	-	-	-	-	-
Boardwalk - Interpretation Node	15,000	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Banks Reserve Master Plan Implementation Total</b>	<b>362,000</b>	<b>347,000</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>550,000</b>	<b>550,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>	<b>-</b>
<b>Gully Soak-well and Minor Drainage Improvement Pro</b>																			
Minor Drainage Improvement Program	92,128	92,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Catchment Drainage Improvements	500,000	428,330	71,670	-	-	500,000	-	500,000	-	-	1,000,000	1,000,000	-	-	-	1,000,000	1,000,000	-	-
<b>Gully Soak-well and Minor Drainage Improvement Pro Total</b>	<b>592,128</b>	<b>520,458</b>	<b>71,670</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>
<b>Parks Eco-Zoning Program</b>																			
Monmouth Street	8,136	-	8,136	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jack Marks Reserve - Eco-zoning	10,000	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Reserves - Eco-zoning	13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bourke Street Reserve - Eco-zoning	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Leake/Alma Street Reserve - Eco-zoning	7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks Eco-Zoning - General Provision	-	-	-	-	-	20,000	20,000	-	-	-	20,000	20,000	-	-	-	20,000	20,000	-	-
<b>Parks Eco-Zoning Program Total</b>	<b>58,136</b>	<b>40,000</b>	<b>18,136</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>Parks Pathways Renewal Program</b>																			
Hyde Park Re-asphalt Pathways	-	-	-	-	-	50,000	50,000	-	-	-	50,000	50,000	-	-	-	-	-	-	-
Pathways Renewal Program - General Provision	-	-	-	-	-	80,000	80,000	-	-	-	150,000	150,000	-	-	-	250,000	250,000	-	-
Verandahs Park - re-asphalt existing bitumen pathways	50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stuart Street - re-asphalt existing bitumen pathways	-	-	-	-	-	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Smith's Lake - re-asphalt existing bitumen pathways	-	-	-	-	-	35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-
Banks Reserve - re-asphalt existing bitumen pathways	50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Robertson Park - re-asphalt existing bitumen pathways	-	-	-	-	-	50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-
Mick Michael Park - re-asphalt existing bitumen pathways	-	-	-	-	-	35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-
Wald Square - Re-asphalt existing pathways	-	-	-	-	-	-	-	-	-	-	60,000	60,000	-	-	-	-	-	-	-
<b>Parks Pathways Renewal Program Total</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>270,000</b>	<b>270,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>260,000</b>	<b>260,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>
<b>Car Parking Upgrade/Renewal Program</b>																			
Minor Capital Improv of City Car Parks (General Provision)	22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Access and Inclusion (DAIP) – ACROD Parking Improve Program	30,000	30,000	-	-	-	30,000	30,000	-	-	-	30,000	30,000	-	-	-	30,000	30,000	-	-
Accessibility audits and proposed project implementation	50,000	50,000	-	-	-	50,000	50,000	-	-	-	50,000	50,000	-	-	-	-	-	-	-
<b>Car Parking Upgrade/Renewal Program Total</b>	<b>102,000</b>	<b>102,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>
<b>Bus Shelter Replacement and Renewal Program</b>																			
Bus Shelters - Replace & Upgrade	40,000	10,000	30,000	-	-	40,000	40,000	-	-	-	40,000	40,000	-	-	-	40,000	40,000	-	-
<b>Bus Shelter Replacement and Renewal Program Total</b>	<b>40,000</b>	<b>10,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>-</b>
<b>Parks Playground / Exercise Equipment Upgrade &amp; Re</b>																			
Forrest Park - Replace Playground Shade Sail	-	-	-	-	-	-	-	-	-	-	18,000	18,000	-	-	-	-	-	-	-



Cricket Wicket Renewal Program	-	-	-	-	-	25,000	25,000	-	-	-	-	-	-	-	-	25,000	25,000	-	-	-
Brailthwaite Park - replace wooden nature plan elements	-	-	-	-	-	50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Oxford St Res - renew wooden nature play elements	-	-	-	-	-	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Playground/Exer Equip Renewal Program - General Provision	-	-	-	-	-	50,000	50,000	-	-	-	287,000	-	-	287,000	-	-	150,000	150,000	-	-
Britannia Reserve - replace exercise equipment	80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Brigati Gardens - repl playground equip/soft fall	-	-	-	-	-	125,000	125,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Edinboro St Res - repl playground equipment and soft fall	160,000	160,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charles Vervard Res - playground and soft fall replacement	-	-	-	-	-	150,000	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Banks Reserve - renew platforms and wooden nature play elements	-	-	-	-	-	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Forrest Park - replace playground and softfall	-	-	-	-	-	-	-	-	-	-	154,000	154,000	-	-	-	-	-	-	-	-
Hyde Park - renew playground and softfall (east)	150,000	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beatty Park Reserve - repl exercise equipment	-	-	-	-	-	70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Auckland & Hobart St Reserve - replace shade sails	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hyde Park - renew playground and softfall (West)	-	-	-	-	-	-	-	-	-	-	350,000	350,000	-	-	-	-	-	-	-	-
Brentham Street Reserve - Renew Playground Equipment and Softfall	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	100,000	-	-
Blackford Street Reserve - Renew Playground Equipment and Softfall	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	100,000	-	-
Beatty Park Reserve - Renew Playground Equipment and Softfall	170,000	170,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Birdwood Square - Renew Playground Equipment and Softfall	170,000	130,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Britannia Road Reserve - Renew Playground Equipment and Softfall (south)	-	-	-	-	-	150,000	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Hyde Street Reserve - Renew Playground Equipment and Softfall	-	-	-	-	-	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Leased Properties Playground Renewal - General Provisions	-	-	-	-	-	100,000	100,000	-	-	-	100,000	100,000	-	-	-	-	100,000	100,000	-	-
Leased Properties Margaret Kindy - Playground Equipment and Softfall Renewal	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Parks Playground / Exercise Equipment Upgrade &amp; Re Total</b>	<b>855,000</b>	<b>815,000</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>850,000</b>	<b>850,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>909,000</b>	<b>622,000</b>	<b>287,000</b>	<b>-</b>	<b>-</b>	<b>475,000</b>	<b>475,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Bicycle Network</b>																				
Bicycle Network	520,430	20,430	250,000	250,000	-	500,000	-	125,000	375,000	-	375,000	-	250,000	125,000	-	375,000	-	250,000	125,000	-
Bicycle Network - Travel Smart Actions	25,500	-	25,500	-	-	10,500	10,500	-	-	-	10,500	10,500	-	-	-	10,500	10,500	-	-	-
<b>Bicycle Network Total</b>	<b>545,930</b>	<b>20,430</b>	<b>275,500</b>	<b>250,000</b>	<b>-</b>	<b>510,500</b>	<b>10,500</b>	<b>125,000</b>	<b>375,000</b>	<b>-</b>	<b>385,500</b>	<b>10,500</b>	<b>250,000</b>	<b>125,000</b>	<b>-</b>	<b>385,500</b>	<b>10,500</b>	<b>250,000</b>	<b>125,000</b>	<b>-</b>
<b>Rights of Way Rehabilitation Program</b>																				
Rights of Way Rehab Program	126,000	126,000	-	-	-	129,000	129,000	-	-	-	132,000	132,000	-	-	-	140,000	140,000	-	-	-
<b>Rights of Way Rehabilitation Program Total</b>	<b>126,000</b>	<b>126,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129,000</b>	<b>129,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132,000</b>	<b>132,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140,000</b>	<b>140,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Street Lighting Renewal Program</b>																				
Street Lighting Upgrade Program	30,000	30,000	-	-	-	30,000	30,000	-	-	-	30,000	30,000	-	-	-	30,000	30,000	-	-	-
<b>Street Lighting Renewal Program Total</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Robertson Park Development Plan - Stage 2</b>																				
Turfeco zone	-	-	-	-	-	-	-	-	-	-	60,000	60,000	-	-	-	-	-	-	-	-
Dog & Leisure park	-	-	-	-	-	-	-	-	-	-	300,000	300,000	-	-	-	410,000	410,000	-	-	-
Greening Program - Robertson Park Stage 2	-	-	-	-	-	520,000	520,000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Robertson Park Development Plan - Stage 2 Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>520,000</b>	<b>520,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>360,000</b>	<b>360,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>410,000</b>	<b>410,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Skate Space at Britannia Reserve</b>																				
Mt Hawt Skate Park - Youth Skate Facility (Election Commitment)	188,000	91,353	96,647	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Skate Space at Britannia Reserve Total</b>	<b>188,000</b>	<b>91,353</b>	<b>96,647</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Infrastructure Assets Total</b>	<b>10,935,546</b>	<b>7,271,386</b>	<b>1,208,753</b>	<b>2,255,407</b>	<b>200,000</b>	<b>10,132,752</b>	<b>7,455,617</b>	<b>981,729</b>	<b>1,695,406</b>	<b>-</b>	<b>10,946,790</b>	<b>8,221,050</b>	<b>857,000</b>	<b>1,668,740</b>	<b>200,000</b>	<b>8,736,240</b>	<b>7,487,907</b>	<b>250,000</b>	<b>998,333</b>	<b>-</b>
<b>Total</b>	<b>20,132,607</b>	<b>12,045,736</b>	<b>2,982,260</b>	<b>4,352,261</b>	<b>752,350</b>	<b>16,206,252</b>	<b>9,299,005</b>	<b>4,533,841</b>	<b>1,995,406</b>	<b>378,000</b>	<b>13,766,790</b>	<b>9,817,050</b>	<b>1,942,000</b>	<b>1,668,740</b>	<b>339,000</b>	<b>14,286,240</b>	<b>9,402,907</b>	<b>2,105,000</b>	<b>1,578,333</b>	<b>1,200,000</b>

**CITY OF VINCENT  
NEXT YEAR BUDGET 2024/2025  
CASH BACKED RESERVES**



**CITY OF VINCENT**

Reserve Particulars	Proposed Opening Balance 1/07/2024 \$	Proposed Budget Transfers to Reserve 30/06/2025	Proposed Budget Interest Earned 30/06/2025	Proposed Budget Transfers from Reserve 30/06/2025	Proposed Budget Closing Balance 30/06/2025
Asset Sustainability Reserve	9,171,284	1,400,137	319,765	(2,035,360)	8,855,826
Beatty Park Leisure Centre Reserve	241,529	0	8,772	(85,000)	165,301
Cash in Lieu Parking Reserve	884,575	0	32,029	(576,800)	339,804
Hyde Park Lake Reserve	177,411	0	6,481	0	183,892
Land and Building Acquisition Reserve	326,965	0	11,944	0	338,909
Leederville Oval Reserve	76,166	0	2,782	0	78,948
Loftus Community Centre Reserve	151,353	0	5,529	0	156,882
Loftus Recreation Centre Reserve	127,553	72,895	4,565	(60,000)	145,013
Office Building Reserve - 246 Vincent Street	218,963	0	7,999	0	226,962
Parking Facility Reserve	116,179	0	4,244	0	120,423
Percentage For Public Art Reserve	264,395	0	8,260	(125,100)	147,555
Plant and Equipment Reserve	137	0	0	(137)	0
POS reserve - General	1,412,485	0	52,055	0	1,464,540
POS reserve - Haynes Street	85,590	42,543	3,122	0	131,255
State Gymnastics Centre Reserve	153,448	13,524	5,613	(100,000)	72,585
Strategic Waste Management Reserve	272,617	100,000	10,097	0	382,714
Catalina Land Sales Reserve	6,051,245	3,750,000	222,533	0	10,023,778
Underground Power Reserve	2,578,960	0	94,210	0	2,673,170
	<b>22,310,855</b>	<b>5,379,099</b>	<b>800,000</b>	<b>(2,982,397)</b>	<b>25,507,557</b>

CITY OF VINCENT  
NEXT YEAR BUDGET 2024/25  
SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA

	FY 24 Original Budget	FY24 Current Budget	FY25 Budget
<b>Chief Executive Office Directorate</b>			
<b>CEO Section</b>			
<b>Chief Executive Officer</b>			
<b>Expenditure</b>			
Employee Costs	406,357	476,877	586,546
Internal Allocations	26,958	24,984	2,697
Internal Recovery	-649,770	-718,315	0
Materials and Contracts	197,100	197,100	211,492
Other Employee Costs	17,654	17,654	18,066
Other Expenditure	1,700	1,700	3,000
<b>Expenditure Total</b>	<b>-1</b>	<b>0</b>	<b>821,801</b>
<b>Chief Executive Officer Total</b>	<b>-1</b>	<b>0</b>	<b>821,801</b>
<b>Members Of Council</b>			
<b>Expenditure</b>			
Employee Costs	100,186	100,121	107,022
Internal Allocations	60,484	58,303	1,347
Materials and Contracts	501,985	508,985	360,725
Other Employee Costs	5,200	5,200	5,200
Other Expenditure	47,600	57,600	49,000
<b>Expenditure Total</b>	<b>715,455</b>	<b>730,209</b>	<b>523,294</b>
<b>Members Of Council Total</b>	<b>715,455</b>	<b>730,209</b>	<b>523,294</b>
<b>CEO Section Total</b>	<b>715,454</b>	<b>730,209</b>	<b>1,345,095</b>
<b>Community and Business Services Directorate</b>			
<b>Community Development</b>			
<b>Community Partnership</b>			
<b>Expenditure</b>			
Employee Costs	521,532	521,215	566,394
Internal Allocations	327,440	342,263	7,280
Materials and Contracts	342,900	342,900	158,089
Other Employee Costs	5,109	6,109	8,109
Other Expenditure	90,000	90,000	90,000
<b>Expenditure Total</b>	<b>1,286,981</b>	<b>1,302,487</b>	<b>829,872</b>
<b>Community Partnership Total</b>	<b>1,286,981</b>	<b>1,302,487</b>	<b>829,872</b>
<b>Senior and Disability services</b>			
<b>Income</b>			
Fees and Charges	-3,996	-3,996	-5,000
<b>Income Total</b>	<b>-3,996</b>	<b>-3,996</b>	<b>-5,000</b>
<b>Expenditure</b>			
Materials and Contracts	75,600	75,600	97,350
Other Expenditure	7,000	7,000	7,000
<b>Expenditure Total</b>	<b>82,600</b>	<b>82,600</b>	<b>104,350</b>
<b>Senior and Disability services Total</b>	<b>78,604</b>	<b>78,604</b>	<b>99,350</b>
<b>Community Development Total</b>	<b>1,365,585</b>	<b>1,381,091</b>	<b>929,222</b>

**CITY OF VINCENT**  
**NEXT YEAR BUDGET 2024/25**  
**SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

**Customer Relations**

**Customer Services Centre**

<b>Income</b>			
Reimbursements	0	-1,500	0
<b>Income Total</b>	<b>0</b>	<b>-1,500</b>	<b>0</b>
<b>Expenditure</b>			
Employee Costs	574,166	573,706	592,541
Internal Allocations	73,594	67,540	8,615
Internal Recovery	-706,560	-672,509	0
Materials and Contracts	30,800	30,800	18,800
Other Employee Costs	11,000	10,000	11,000
Other Expenditure	17,000	17,000	17,000
<b>Expenditure Total</b>	<b>0</b>	<b>26,537</b>	<b>647,956</b>
<b>Customer Services Centre Total</b>	<b>0</b>	<b>25,037</b>	<b>647,956</b>
<b>Customer Relations Total</b>	<b>0</b>	<b>25,037</b>	<b>647,956</b>

**Finance Services**

**Financial Services**

<b>Income</b>			
Other Revenues	-1,000	-1,000	-1,000
<b>Income Total</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>
<b>Expenditure</b>			
Employee Costs	1,488,763	1,487,857	1,591,160
Internal Allocations	147,090	135,001	17,258
Internal Recovery	-2,008,788	-2,000,358	0
Materials and Contracts	186,235	188,300	345,354
Other Employee Costs	27,200	29,700	30,654
Other Expenditure	160,500	160,500	200,504
<b>Expenditure Total</b>	<b>1,000</b>	<b>1,000</b>	<b>2,184,930</b>
<b>Financial Services Total</b>	<b>0</b>	<b>0</b>	<b>2,183,930</b>
<b>Finance Services Total</b>	<b>0</b>	<b>0</b>	<b>2,183,930</b>

**Human Resources**

**Human Resource**

<b>Income</b>			
Reimbursements	-70,000	-70,000	-80,000
<b>Income Total</b>	<b>-70,000</b>	<b>-70,000</b>	<b>-80,000</b>
<b>Expenditure</b>			
Employee Costs	1,335,846	1,335,285	1,393,273
Internal Allocations	89,807	82,422	10,515
Internal Recovery	-1,661,165	-1,653,219	0
Materials and Contracts	98,099	98,099	102,107
Other Employee Costs	177,413	177,413	193,000
Other Expenditure	30,000	30,000	35,000
<b>Expenditure Total</b>	<b>70,000</b>	<b>70,000</b>	<b>1,733,895</b>
<b>Human Resource Total</b>	<b>0</b>	<b>0</b>	<b>1,653,895</b>
<b>Human Resources Total</b>	<b>0</b>	<b>0</b>	<b>1,653,895</b>

**Information Communication and Technology**

**Information Technology**

**CITY OF VINCENT**  
**NEXT YEAR BUDGET 2024/25**  
**SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

<b>Expenditure</b>			
Employee Costs	682,034	681,675	724,504
Interest Expenses	0	0	22,126
Internal Allocations	72,751	62,109	6,742
Internal Recovery	-3,099,644	-3,490,643	0
Materials and Contracts	2,334,859	2,736,859	2,746,321
Other Employee Costs	10,000	10,000	10,050
<b>Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>3,509,743</b>
<b>Information Technology Total</b>	<b>0</b>	<b>0</b>	<b>3,509,743</b>
<b>Information Communication and Techonology Total</b>	<b>0</b>	<b>0</b>	<b>3,509,743</b>
<b>Loftus Community Centre</b>			
<b>Loftus Community Centre</b>			
<b>Income</b>			
Fees and Charges	-55,000	-55,000	-108,000
<b>Income Total</b>	<b>-55,000</b>	<b>-55,000</b>	<b>-108,000</b>
<b>Expenditure</b>			
Materials and Contracts	11,000	11,000	6,750
Other Expenditure	500	500	500
Utilities	6,633	7,726	8,250
<b>Expenditure Total</b>	<b>18,133</b>	<b>19,226</b>	<b>15,500</b>
<b>Loftus Community Centre Total</b>	<b>-36,867</b>	<b>-35,774</b>	<b>-92,500</b>
<b>Loftus Community Centre Total</b>	<b>-36,867</b>	<b>-35,774</b>	<b>-92,500</b>
<b>Marketing and Communications</b>			
<b>Art &amp; Culture</b>			
<b>Expenditure</b>			
Materials and Contracts	45,000	45,000	45,000
<b>Expenditure Total</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b>Art &amp; Culture Total</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b>Marketing and Communication</b>			
<b>Expenditure</b>			
Employee Costs	890,639	890,164	968,967
Internal Allocations	494,753	517,280	11,055
Materials and Contracts	284,800	284,800	632,800
Other Employee Costs	5,000	5,000	7,000
Other Expenditure	133,500	133,500	139,500
<b>Expenditure Total</b>	<b>1,808,692</b>	<b>1,830,744</b>	<b>1,759,322</b>
<b>Marketing and Communication Total</b>	<b>1,808,692</b>	<b>1,830,744</b>	<b>1,759,322</b>
<b>Marketing and Communications Total</b>	<b>1,853,692</b>	<b>1,875,744</b>	<b>1,804,322</b>
<b>Rates Services</b>			
<b>Rates</b>			
<b>Income</b>			
Fees and Charges	-270,000	-270,000	-290,000
Interest Earnings	-353,000	-413,000	-420,000
Rates	-42,302,811	-42,322,811	-44,452,032
Reimbursements	-13,000	-13,000	-10,000
<b>Income Total</b>	<b>-42,938,811</b>	<b>-43,018,811</b>	<b>-45,172,032</b>

**CITY OF VINCENT**  
**NEXT YEAR BUDGET 2024/25**  
**SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

<b>Expenditure</b>			
Employee Costs	306,545	306,329	321,106
Internal Allocations	178,385	201,944	4,044
Materials and Contracts	243,540	238,540	253,221
Other Expenditure	2,300	2,300	2,340
<b>Expenditure Total</b>	<b>730,770</b>	<b>749,113</b>	<b>580,711</b>
<b>Rates Total</b>	<b>-42,208,041</b>	<b>-42,269,698</b>	<b>-44,591,321</b>
<b>Rates Services Total</b>	<b>-42,208,041</b>	<b>-42,269,698</b>	<b>-44,591,321</b>
<b>Record Management</b>			
<b>Records Management</b>			
<b>Income</b>			
Fees and Charges	-16,400	-16,400	-16,400
<b>Income Total</b>	<b>-16,400</b>	<b>-16,400</b>	<b>-16,400</b>
<b>Expenditure</b>			
Employee Costs	328,120	327,876	361,104
Internal Allocations	39,149	35,926	4,583
Internal Recovery	-384,869	-381,402	0
Materials and Contracts	30,500	30,500	35,400
Other Employee Costs	2,000	2,000	2,000
Other Expenditure	1,500	1,500	1,500
<b>Expenditure Total</b>	<b>16,400</b>	<b>16,400</b>	<b>404,587</b>
<b>Records Management Total</b>	<b>0</b>	<b>0</b>	<b>388,187</b>
<b>Record Management Total</b>	<b>0</b>	<b>0</b>	<b>388,187</b>
<b>TPC, MRC, Insurance and General Purpose Revenue</b>			
<b>Insurance and General Purpose</b>			
<b>Income</b>			
Fees and Charges	0	-38,000	-38,086
Grants and Subsidies	-1,200,000	-550,000	-1,400,000
Interest Earnings	-750,000	-1,650,000	-1,660,000
Reimbursements	-107,856	-77,856	-84,084
<b>Income Total</b>	<b>-2,057,856</b>	<b>-2,315,856</b>	<b>-3,182,170</b>
<b>Expenditure</b>			
Insurance Expenses	804,195	705,104	801,318
Internal Recovery	-768,452	-705,106	-801,319
<b>Expenditure Total</b>	<b>35,743</b>	<b>-2</b>	<b>-1</b>
<b>Insurance and General Purpose Total</b>	<b>-2,022,113</b>	<b>-2,315,858</b>	<b>-3,182,171</b>
<b>Mindarie and Tamala Park</b>			
<b>Income</b>			
Fees and Charges	-85,600	-85,600	-81,033
Reimbursements	-191,600	-204,358	-200,000
<b>Income Total</b>	<b>-277,200</b>	<b>-289,958</b>	<b>-281,033</b>
<b>Expenditure</b>			
Other Expenditure	9,000	17,341	18,034
<b>Expenditure Total</b>	<b>9,000</b>	<b>17,341</b>	<b>18,034</b>
<b>Mindarie and Tamala Park Total</b>	<b>-268,200</b>	<b>-272,617</b>	<b>-262,999</b>
<b>TPC, MRC, Insurance and General Purpose Revenue Total</b>	<b>-2,290,313</b>	<b>-2,588,475</b>	<b>-3,445,170</b>

**CITY OF VINCENT**  
**NEXT YEAR BUDGET 2024/25**  
**SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

**Community and Business Services**

**Community and Business Services**

**Expenditure**

Employee Costs	343,790	343,646	359,707
Internal Allocations	23,022	21,128	2,697
Internal Recovery	-376,562	-374,524	0
Materials and Contracts	2,750	2,750	1,920
Other Employee Costs	5,500	5,500	5,720
Other Expenditure	1,500	1,500	1,560
<b>Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>371,604</b>
<b>Community and Business Services Total</b>	<b>0</b>	<b>0</b>	<b>371,604</b>
<b>Community and Business Services Total</b>	<b>0</b>	<b>0</b>	<b>371,604</b>

**Infrastructure and Environment Directorate**

**Beatty Park Leisure Centre**

**Rec Centre / Beatty Park**

**Income**

Fees and Charges	-8,672,090	-9,169,590	-9,701,343
Internal Allocations	-3,512,150	-3,670,150	0
Internal Recovery	3,512,150	3,670,150	0
Reimbursements	-40,850	-40,162	-42,535
<b>Income Total</b>	<b>-8,712,940</b>	<b>-9,209,752</b>	<b>-9,743,878</b>

**Expenditure**

Depreciation	1,446,544	1,695,004	1,695,004
Employee Costs	4,843,965	5,039,055	5,206,967
Interest Expenses	310,070	281,618	197,080
Internal Allocations	5,565,005	6,166,811	116,274
Internal Recovery	-4,973,209	-5,622,386	0
Materials and Contracts	1,661,550	1,681,550	1,770,038
Other Employee Costs	79,426	84,676	82,376
Other Expenditure	222,936	273,436	331,611
Utilities	462,000	471,584	548,000
<b>Expenditure Total</b>	<b>9,618,287</b>	<b>10,071,348</b>	<b>9,947,350</b>
<b>Rec Centre / Beatty Park Total</b>	<b>905,347</b>	<b>861,596</b>	<b>203,472</b>

**Beatty Park Leisure Centre Total**

**905,347      861,596      203,472**

**Expenditure**

Employee Costs	785,530	785,055	883,086
Internal Allocations	386,685	365,824	9,401
Materials and Contracts	122,300	154,200	151,250
Other Employee Costs	8,710	13,710	19,710
<b>Expenditure Total</b>	<b>1,303,225</b>	<b>1,318,789</b>	<b>1,063,447</b>
<b>City Buildings Total</b>	<b>1,303,225</b>	<b>1,318,789</b>	<b>1,063,447</b>

**Community and Welfare Centre**

**Income**

Fees and Charges	-42,575	-42,575	-50,726
Reimbursements	-13,220	-14,083	-14,464
<b>Income Total</b>	<b>-55,795</b>	<b>-56,658</b>	<b>-65,190</b>

**Expenditure**

Depreciation	200,571	257,303	257,303
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**CITY OF VINCENT**  
**NEXT YEAR BUDGET 2024/25**  
**SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

Internal Allocations	9,642	10,158	13,131
Materials and Contracts	43,500	31,000	41,172
Other Expenditure	1,314	1,314	1,366
Utilities	11,501	12,265	12,234
<b>Expenditure Total</b>	<b>266,528</b>	<b>312,040</b>	<b>325,206</b>
<b>Community and Welfare Centre Total</b>	<b>210,733</b>	<b>255,382</b>	<b>260,016</b>

**Health Clinics**

<b>Income</b>			
Fees and Charges	-11,846	-11,846	-12,250
<b>Income Total</b>	<b>-11,846</b>	<b>-11,846</b>	<b>-12,250</b>
<b>Expenditure</b>			
Depreciation	36,476	19,284	19,285
Internal Allocations	819	864	1,020
Materials and Contracts	19,500	27,000	31,018
Other Expenditure	11,586	11,586	1,557
Utilities	10,037	7,420	4,755
<b>Expenditure Total</b>	<b>78,418</b>	<b>66,154</b>	<b>57,635</b>
<b>Health Clinics Total</b>	<b>66,572</b>	<b>54,308</b>	<b>45,385</b>

**Operational Buildings**

<b>Income</b>			
Contributions	-77,937	-77,937	-86,419
Fees and Charges	-857,488	-857,488	-908,179
Reimbursements	-577,501	-571,861	-579,823
<b>Income Total</b>	<b>-1,512,926</b>	<b>-1,507,286</b>	<b>-1,574,421</b>
<b>Expenditure</b>			
Depreciation	1,766,191	1,991,957	1,976,742
Employee Costs	12,520	12,520	44,105
Interest Expenses	74,924	74,924	57,682
Internal Allocations	69,917	73,542	93,855
Internal Recovery	-1,198,657	-1,119,456	0
Materials and Contracts	707,689	738,189	844,918
Other Expenditure	42,672	37,319	36,506
Utilities	123,989	137,639	149,393
<b>Expenditure Total</b>	<b>1,599,245</b>	<b>1,946,634</b>	<b>3,203,201</b>
<b>Operational Buildings Total</b>	<b>86,319</b>	<b>439,348</b>	<b>1,628,780</b>

**Public Halls**

<b>Income</b>			
Fees and Charges	-216,119	-216,119	-236,272
Reimbursements	-1,644	-845	-1,542
<b>Income Total</b>	<b>-217,763</b>	<b>-216,964</b>	<b>-237,814</b>
<b>Expenditure</b>			
Depreciation	230,170	290,571	294,683
Employee Costs	970	908	0
Internal Allocations	10,080	10,542	12,179
Materials and Contracts	195,980	158,980	181,304
Other Expenditure	1,734	1,734	1,406
Utilities	39,387	42,439	36,166
<b>Expenditure Total</b>	<b>478,321</b>	<b>505,174</b>	<b>525,738</b>
<b>Public Halls Total</b>	<b>260,558</b>	<b>288,210</b>	<b>287,924</b>

**Reserves Pavilions and Facilities**



**CITY OF VINCENT**  
**NEXT YEAR BUDGET 2024/25**  
**SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

<b>Income</b>			
Fees and Charges	-33,289	-33,289	-93,279
Reimbursements	-3,767	-3,407	-4,241
<b>Income Total</b>	<b>-37,056</b>	<b>-36,696</b>	<b>-97,520</b>
<b>Expenditure</b>			
Depreciation	176,316	222,828	222,514
Employee Costs	759	759	0
Internal Allocations	7,646	7,903	9,509
Materials and Contracts	468,276	504,091	535,656
Other Expenditure	4,992	4,992	4,348
Utilities	61,530	78,341	83,797
<b>Expenditure Total</b>	<b>719,519</b>	<b>818,914</b>	<b>855,824</b>
<b>Reserves Pavilions and Facilities Total</b>	<b>682,463</b>	<b>782,218</b>	<b>758,304</b>
<b>Sporting Clubs Buildings</b>			
<b>Income</b>			
Fees and Charges	-80,503	-80,503	-73,178
Reimbursements	-92,354	-95,281	-95,750
<b>Income Total</b>	<b>-172,857</b>	<b>-175,784</b>	<b>-168,928</b>
<b>Expenditure</b>			
Depreciation	731,312	970,769	940,066
Employee Costs	1,198	1,122	0
Internal Allocations	40,001	42,020	49,116
Materials and Contracts	105,200	75,500	75,705
Other Expenditure	17,205	17,205	17,237
Utilities	88,305	107,489	96,663
<b>Expenditure Total</b>	<b>983,221</b>	<b>1,214,105</b>	<b>1,178,787</b>
<b>Sporting Clubs Buildings Total</b>	<b>810,364</b>	<b>1,038,321</b>	<b>1,009,859</b>
<b>Stadium and Ovals</b>			
<b>Income</b>			
Fees and Charges	-49,668	-49,668	-85,048
Reimbursements	-164,464	-134,895	-95,699
<b>Income Total</b>	<b>-214,132</b>	<b>-184,563</b>	<b>-180,747</b>
<b>Expenditure</b>			
Depreciation	445,109	567,177	559,628
Employee Costs	1,382	1,382	4,213
Internal Allocations	17,342	18,288	23,799
Materials and Contracts	174,829	181,829	194,967
Other Expenditure	10,004	9,549	8,857
Utilities	87,132	103,683	96,009
<b>Expenditure Total</b>	<b>735,798</b>	<b>881,908</b>	<b>887,473</b>
<b>Stadium and Ovals Total</b>	<b>521,666</b>	<b>697,345</b>	<b>706,726</b>
<b>City Buildings &amp; Asset Mgmt Total</b>	<b>3,981,186</b>	<b>4,971,358</b>	<b>5,859,803</b>
<b>Engineering Design Services</b>			
<b>Engineering Design Services</b>			
<b>Income</b>			
Contributions	-1,129	-1,129	-1,163
Fees and Charges	-83,200	-83,200	-85,696
Grants and Subsidies	-32,750	-32,750	-33,733
<b>Income Total</b>	<b>-117,079</b>	<b>-117,079</b>	<b>-120,592</b>
<b>Expenditure</b>			

**CITY OF VINCENT**  
**NEXT YEAR BUDGET 2024/25**  
**SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

Depreciation	154,272	199,112	199,110
Employee Costs	954,332	953,900	1,112,546
Internal Allocations	506,021	396,518	12,137
Materials and Contracts	328,347	336,447	378,351
Other Employee Costs	40,859	55,859	56,535
Other Expenditure	15,600	15,600	10,130
Utilities	803,702	745,787	767,306
<b>Expenditure Total</b>	<b>2,803,133</b>	<b>2,703,223</b>	<b>2,536,115</b>
<b>Engineering Design Services Total</b>	<b>2,686,054</b>	<b>2,586,144</b>	<b>2,415,523</b>
<b>Recoverable Works</b>			
<b>Income</b>			
Reimbursements	-14,231	-14,231	-15,042
<b>Income Total</b>	<b>-14,231</b>	<b>-14,231</b>	<b>-15,042</b>
<b>Expenditure</b>			
Employee Costs	526	526	2,459
Materials and Contracts	1,989	1,989	539
<b>Expenditure Total</b>	<b>2,515</b>	<b>2,515</b>	<b>2,998</b>
<b>Recoverable Works Total</b>	<b>-11,716</b>	<b>-11,716</b>	<b>-12,044</b>
<b>Engineering Design Services Total</b>	<b>2,674,338</b>	<b>2,574,428</b>	<b>2,403,479</b>
<b>Library Services</b>			
<b>Library Services</b>			
<b>Income</b>			
Fees and Charges	-13,000	-13,000	-14,200
Grants and Subsidies	0	-10,959	-4,000
Other Revenues	-40,000	-40,000	-10,000
<b>Income Total</b>	<b>-53,000</b>	<b>-63,959</b>	<b>-28,200</b>
<b>Expenditure</b>			
Employee Costs	938,172	937,405	985,623
Internal Allocations	541,557	563,616	13,592
Materials and Contracts	101,133	103,489	114,669
Other Employee Costs	11,000	8,000	8,000
Other Expenditure	4,600	4,600	4,600
<b>Expenditure Total</b>	<b>1,596,462</b>	<b>1,617,110</b>	<b>1,126,484</b>
<b>Library Services Total</b>	<b>1,543,462</b>	<b>1,553,151</b>	<b>1,098,284</b>
<b>Library Services Total</b>	<b>1,543,462</b>	<b>1,553,151</b>	<b>1,098,284</b>
<b>Parks Services</b>			
<b>Parks and Environmental Services</b>			
<b>Income</b>			
Fees and Charges	-142,064	-131,264	-121,633
<b>Income Total</b>	<b>-142,064</b>	<b>-131,264</b>	<b>-121,633</b>
<b>Expenditure</b>			
Depreciation	1,220,121	1,082,907	1,098,352
Employee Costs	1,787,247	1,787,247	1,779,237
Internal Allocations	443	467	581
Materials and Contracts	3,746,390	3,776,390	4,121,235
Utilities	85,687	106,730	83,712
<b>Expenditure Total</b>	<b>6,839,888</b>	<b>6,753,741</b>	<b>7,083,117</b>
<b>Parks and Environmental Services Total</b>	<b>6,697,824</b>	<b>6,622,477</b>	<b>6,961,484</b>

**CITY OF VINCENT**  
**NEXT YEAR BUDGET 2024/25**  
**SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

<b>Parks Services Administration</b>			
<b>Income</b>			
Contributions	-3,260	-3,260	-3,260
Grants and Subsidies	0	-40,000	-30,000
Other Revenues	0	0	-5,000
<b>Income Total</b>	<b>-3,260</b>	<b>-43,260</b>	<b>-38,260</b>
<b>Expenditure</b>			
Depreciation	133,629	149,148	149,147
Employee Costs	1,647,509	1,645,568	1,888,090
Internal Allocations	1,688,168	1,803,629	42,565
Internal Recovery	-832,926	-832,926	-829,898
Materials and Contracts	122,580	162,580	167,546
Other Employee Costs	73,361	73,361	73,058
Other Expenditure	23,460	23,460	27,117
<b>Expenditure Total</b>	<b>2,855,781</b>	<b>3,024,820</b>	<b>1,517,625</b>
<b>Parks Services Administration Total</b>	<b>2,852,521</b>	<b>2,981,560</b>	<b>1,479,365</b>
<b>Road Reserves</b>			
<b>Expenditure</b>			
Employee Costs	58,535	58,535	38,718
Materials and Contracts	78,854	58,854	45,642
Utilities	7,204	9,735	9,231
<b>Expenditure Total</b>	<b>144,593</b>	<b>127,124</b>	<b>93,591</b>
<b>Road Reserves Total</b>	<b>144,593</b>	<b>127,124</b>	<b>93,591</b>
<b>Parks Services Total</b>	<b>9,694,938</b>	<b>9,731,161</b>	<b>8,534,440</b>
<b>Ranger Services</b>			
<b>Animal Control / Dog Pound</b>			
<b>Income</b>			
Fees and Charges	-83,000	-83,500	-78,450
<b>Income Total</b>	<b>-83,000</b>	<b>-83,500</b>	<b>-78,450</b>
<b>Expenditure</b>			
Employee Costs	970	908	0
Internal Allocations	347,843	354,363	0
Materials and Contracts	31,500	39,500	38,500
Other Expenditure	1,500	1,500	1,500
<b>Expenditure Total</b>	<b>381,813</b>	<b>396,271</b>	<b>40,000</b>
<b>Animal Control / Dog Pound Total</b>	<b>298,813</b>	<b>312,771</b>	<b>-38,450</b>
<b>Car Parks and Kerbside Parking</b>			
<b>Income</b>			
Fees and Charges	-6,687,221	-7,054,959	-7,267,839
<b>Income Total</b>	<b>-6,687,221</b>	<b>-7,054,959</b>	<b>-7,267,839</b>
<b>Expenditure</b>			
Depreciation	378,740	195,241	192,606
Employee Costs	48,238	48,238	42,424
Materials and Contracts	482,258	482,258	496,203
Other Expenditure	463,684	476,074	385,190
Utilities	21,048	26,271	25,765
<b>Expenditure Total</b>	<b>1,393,968</b>	<b>1,228,082</b>	<b>1,142,188</b>
<b>Car Parks and Kerbside Parking Total</b>	<b>-5,293,253</b>	<b>-5,826,877</b>	<b>-6,125,651</b>

**CITY OF VINCENT**  
**NEXT YEAR BUDGET 2024/25**  
**SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

<b>Community and Safety</b>			
<b>Expenditure</b>			
Employee Costs	98,356	98,313	105,244
Internal Allocations	54,364	38,934	1,347
Materials and Contracts	103,300	103,300	104,500
<b>Expenditure Total</b>	<b>256,020</b>	<b>240,547</b>	<b>211,091</b>
<b>Community and Safety Total</b>	<b>256,020</b>	<b>240,547</b>	<b>211,091</b>
<b>Infringement and Inspectorial Control</b>			
<b>Income</b>			
Fees and Charges	-3,359,343	-3,359,343	-3,783,000
Other Revenues	-500	-500	-500
<b>Income Total</b>	<b>-3,359,843</b>	<b>-3,359,843</b>	<b>-3,783,500</b>
<b>Expenditure</b>			
Depreciation	208,503	182,583	182,583
Internal Allocations	3,707,994	3,777,486	0
Materials and Contracts	734,000	774,000	755,000
Other Expenditure	338,500	338,500	346,128
<b>Expenditure Total</b>	<b>4,988,997</b>	<b>5,072,569</b>	<b>1,283,711</b>
<b>Infringement and Inspectorial Control Total</b>	<b>1,629,154</b>	<b>1,712,726</b>	<b>-2,499,789</b>
<b>Local Laws and Abandoned Vehicles</b>			
<b>Income</b>			
Fees and Charges	-136,800	-139,800	-100,300
Other Revenues	0	0	-1,000
<b>Income Total</b>	<b>-136,800</b>	<b>-139,800</b>	<b>-101,300</b>
<b>Expenditure</b>			
Internal Allocations	1,043,527	1,063,083	0
Materials and Contracts	20,000	30,000	30,000
Other Expenditure	500	500	0
<b>Expenditure Total</b>	<b>1,064,027</b>	<b>1,093,583</b>	<b>30,000</b>
<b>Local Laws and Abandoned Vehicles Total</b>	<b>927,227</b>	<b>953,783</b>	<b>-71,300</b>
<b>Ranger Services/Administration</b>			
<b>Income</b>			
Fees and Charges	-3,500	-3,500	-5,000
<b>Income Total</b>	<b>-3,500</b>	<b>-3,500</b>	<b>-5,000</b>
<b>Expenditure</b>			
Employee Costs	3,128,363	3,126,254	3,353,686
Interest Expenses	0	7,752	4,720
Internal Allocations	1,566,573	1,674,498	39,534
Internal Recovery	-5,099,364	-5,194,932	0
Materials and Contracts	271,000	261,000	260,000
Other Employee Costs	46,268	42,268	39,268
Other Expenditure	94,000	90,000	102,036
<b>Expenditure Total</b>	<b>6,840</b>	<b>6,840</b>	<b>3,799,244</b>
<b>Ranger Services/Administration Total</b>	<b>3,340</b>	<b>3,340</b>	<b>3,794,244</b>
<b>Ranger Services Total</b>	<b>-2,178,699</b>	<b>-2,603,710</b>	<b>-4,729,855</b>
<b>Waste Management Services</b>			
<b>Waste Services</b>			
<b>Income</b>			
Contributions	-3,487	-3,487	-2,398

**CITY OF VINCENT**  
**NEXT YEAR BUDGET 2024/25**  
**SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

Fees and Charges	-108,200	-119,224	-122,362
Other Revenues	-25,000	-62,000	-63,860
<b>Income Total</b>	<b>-136,687</b>	<b>-184,711</b>	<b>-188,620</b>
<b>Expenditure</b>			
Depreciation	39,300	5,624	5,623
Employee Costs	2,196,918	2,195,372	2,301,190
Interest Expenses	110,455	110,455	97,335
Internal Allocations	1,372,862	1,488,226	30,067
Internal Recovery	-717,060	-717,060	-802,101
Materials and Contracts	4,911,808	4,600,135	4,628,317
Other Employee Costs	57,984	57,984	54,144
Other Expenditure	1,500	1,500	1,545
<b>Expenditure Total</b>	<b>7,973,767</b>	<b>7,742,236</b>	<b>6,316,120</b>
<b>Waste Services Total</b>	<b>7,837,080</b>	<b>7,557,525</b>	<b>6,127,500</b>
<b>Waste Management Services Total</b>	<b>7,837,080</b>	<b>7,557,525</b>	<b>6,127,500</b>
<b>Works &amp; Operations Services</b>			
<b>Depot Buildings</b>			
<b>Expenditure</b>			
Depreciation	178,583	231,871	230,364
Employee Costs	691	691	213
Internal Allocations	8,299	8,690	11,123
Internal Recovery	-346,013	-399,449	0
Materials and Contracts	91,050	91,050	113,730
Other Expenditure	32,168	30,931	31,662
Utilities	35,222	36,216	34,493
<b>Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>421,585</b>
<b>Depot Buildings Total</b>	<b>0</b>	<b>0</b>	<b>421,585</b>
<b>Plant Operating</b>			
<b>Expenditure</b>			
Depreciation	739,178	656,035	634,717
Employee Costs	0	0	18,905
Internal Allocations	118,978	97,529	102,241
Internal Recovery	-1,324,395	-1,324,395	-1,105,897
Materials and Contracts	618,086	657,200	644,761
<b>Expenditure Total</b>	<b>151,847</b>	<b>86,369</b>	<b>294,727</b>
<b>Plant Operating Total</b>	<b>151,847</b>	<b>86,369</b>	<b>294,727</b>
<b>Public Works</b>			
<b>Income</b>			
Grants and Subsidies	-105,000	-105,000	-108,150
<b>Income Total</b>	<b>-105,000</b>	<b>-105,000</b>	<b>-108,150</b>
<b>Expenditure</b>			
Depreciation	4,429,601	4,322,797	4,329,745
Employee Costs	1,309,962	1,309,962	1,426,385
Internal Recovery	-157,394	-157,394	-187,214
Materials and Contracts	1,561,975	1,860,975	1,807,002
<b>Expenditure Total</b>	<b>7,144,144</b>	<b>7,336,340</b>	<b>7,375,918</b>
<b>Public Works Total</b>	<b>7,039,144</b>	<b>7,231,340</b>	<b>7,267,768</b>
<b>Roads and Public Works Admin</b>			
<b>Income</b>			

**CITY OF VINCENT**  
**NEXT YEAR BUDGET 2024/25**  
**SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

Contributions	-15,968	-15,968	-16,447
Fees and Charges	-14,560	-14,560	-11,607
<b>Income Total</b>	<b>-30,528</b>	<b>-30,528</b>	<b>-28,054</b>
<b>Expenditure</b>			
Employee Costs	494,358	493,420	561,102
Internal Allocations	681,671	728,432	14,834
Materials and Contracts	63,468	63,468	58,410
Other Employee Costs	41,101	33,821	34,601
Other Expenditure	5,200	5,200	5,356
<b>Expenditure Total</b>	<b>1,285,798</b>	<b>1,324,341</b>	<b>674,303</b>
<b>Roads and Public Works Admin Total</b>	<b>1,255,270</b>	<b>1,293,813</b>	<b>646,249</b>
<b>Works Depot</b>			
<b>Income</b>			
Contributions	-1,163	-1,163	-1,163
<b>Income Total</b>	<b>-1,163</b>	<b>-1,163</b>	<b>-1,163</b>
<b>Expenditure</b>			
Employee Costs	202,073	201,860	206,570
Internal Allocations	111,379	119,500	2,704
Internal Recovery	-325,039	-332,947	0
Materials and Contracts	6,250	6,250	6,250
Other Employee Costs	2,500	2,500	3,000
Other Expenditure	4,000	4,000	24,000
<b>Expenditure Total</b>	<b>1,163</b>	<b>1,163</b>	<b>242,524</b>
<b>Works Depot Total</b>	<b>0</b>	<b>0</b>	<b>241,361</b>
<b>Works &amp; Operations Services Total</b>	<b>8,446,261</b>	<b>8,611,522</b>	<b>8,871,690</b>
<b>Infrastructure and Environment</b>			
<b>Infrastructure and Environment</b>			
<b>Expenditure</b>			
Employee Costs	350,161	350,017	367,284
Internal Allocations	28,458	26,564	2,697
Internal Recovery	-448,991	-446,953	0
Materials and Contracts	55,250	55,250	63,850
Other Employee Costs	13,872	13,872	14,572
Other Expenditure	1,250	1,250	2,000
<b>Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>450,403</b>
<b>Infrastructure and Environment Total</b>	<b>0</b>	<b>0</b>	<b>450,403</b>
<b>Infrastructure and Environment Total</b>	<b>0</b>	<b>0</b>	<b>450,403</b>
<b>Strategy and Development Directorate</b>			
<b>Building Services</b>			
<b>Building Control and License</b>			
<b>Income</b>			
Contributions	-2,131	-2,131	-2,131
Fees and Charges	-315,296	-245,796	-300,150
Other Revenues	-2,750	-2,750	-2,750
<b>Income Total</b>	<b>-320,177</b>	<b>-250,677</b>	<b>-305,031</b>
<b>Expenditure</b>			
Employee Costs	530,842	530,410	564,852
Internal Allocations	307,548	320,921	6,742

**CITY OF VINCENT**  
**NEXT YEAR BUDGET 2024/25**  
**SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

Materials and Contracts	11,733	11,200	16,673
Other Employee Costs	29,829	30,029	29,929
Other Expenditure	500	500	500
<b>Expenditure Total</b>	<b>880,452</b>	<b>893,060</b>	<b>618,696</b>
<b>Building Control and License Total</b>	<b>560,275</b>	<b>642,383</b>	<b>313,665</b>
<b>Building Services Total</b>	<b>560,275</b>	<b>642,383</b>	<b>313,665</b>
<b>Compliance Services</b>			
<b>Compliance Services</b>			
<b>Income</b>			
Contributions	-2,001	-2,001	-2,001
Fees and Charges	-26,000	-26,000	-20,000
<b>Income Total</b>	<b>-28,001</b>	<b>-28,001</b>	<b>-22,001</b>
<b>Expenditure</b>			
Employee Costs	515,260	514,901	568,324
Internal Allocations	307,983	321,539	6,742
Materials and Contracts	55,600	76,850	56,300
Other Employee Costs	12,087	12,087	12,587
Other Expenditure	2,500	2,500	2,500
<b>Expenditure Total</b>	<b>893,430</b>	<b>927,877</b>	<b>646,453</b>
<b>Compliance Services Total</b>	<b>865,429</b>	<b>899,876</b>	<b>624,452</b>
<b>Compliance Services Total</b>	<b>865,429</b>	<b>899,876</b>	<b>624,452</b>
<b>Corporate Strategy and Governance</b>			
<b>Corporate Strategy and Governance</b>			
<b>Income</b>			
Other Revenues	-6,000	-6,000	-6,000
<b>Income Total</b>	<b>-6,000</b>	<b>-6,000</b>	<b>-6,000</b>
<b>Expenditure</b>			
Employee Costs	583,973	583,642	628,421
Internal Allocations	348,168	339,454	49,704
Materials and Contracts	175,650	260,650	311,950
Other Employee Costs	8,000	8,000	8,000
Other Expenditure	1,450	1,450	2,500
<b>Expenditure Total</b>	<b>1,117,241</b>	<b>1,193,196</b>	<b>1,000,575</b>
<b>Corporate Strategy and Governance Total</b>	<b>1,111,241</b>	<b>1,187,196</b>	<b>994,575</b>
<b>Corporate Strategy and Governance Total</b>	<b>1,111,241</b>	<b>1,187,196</b>	<b>994,575</b>
<b>Public Health and Built Environment</b>			
<b>Health Admin and Food Control</b>			
<b>Income</b>			
Contributions	-309	-309	-309
Fees and Charges	-314,320	-238,540	-462,690
Grants and Subsidies	-51,863	-51,863	0
<b>Income Total</b>	<b>-366,492</b>	<b>-290,712</b>	<b>-462,999</b>
<b>Expenditure</b>			
Employee Costs	1,004,857	1,004,296	1,094,038
Internal Allocations	534,970	558,961	11,866
Materials and Contracts	192,363	263,023	296,600
Other Employee Costs	20,383	20,383	23,383

**CITY OF VINCENT**  
**NEXT YEAR BUDGET 2024/25**  
**SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

Other Expenditure	8,250	6,250	6,250
<b>Expenditure Total</b>	<b>1,760,823</b>	<b>1,852,913</b>	<b>1,432,137</b>
<b>Health Admin and Food Control Total</b>	<b>1,394,331</b>	<b>1,562,201</b>	<b>969,138</b>
<b>Public Health and Built Environment Total</b>	<b>1,394,331</b>	<b>1,562,201</b>	<b>969,138</b>
<b>Statutory Planning Services</b>			
<b>Development and Design</b>			
<b>Income</b>			
Contributions	-1,163	-1,163	-1,163
Fees and Charges	-390,865	-399,865	-483,750
<b>Income Total</b>	<b>-392,028</b>	<b>-401,028</b>	<b>-484,913</b>
<b>Expenditure</b>			
Employee Costs	1,272,197	1,271,262	1,364,163
Internal Allocations	671,433	700,892	14,834
Materials and Contracts	206,350	246,350	136,250
Other Employee Costs	36,038	36,038	36,038
Other Expenditure	38,300	38,300	36,300
<b>Expenditure Total</b>	<b>2,224,318</b>	<b>2,292,842</b>	<b>1,587,585</b>
<b>Development and Design Total</b>	<b>1,832,290</b>	<b>1,891,814</b>	<b>1,102,672</b>
<b>Statutory Planning Services Total</b>	<b>1,832,290</b>	<b>1,891,814</b>	<b>1,102,672</b>
<b>Sustainability and Innovation</b>			
<b>Sustainability and Environment</b>			
<b>Expenditure</b>			
Employee Costs	158,054	157,896	191,414
Internal Allocations	86,059	89,695	1,889
Materials and Contracts	60,206	85,206	144,544
Other Employee Costs	0	0	4,000
<b>Expenditure Total</b>	<b>304,319</b>	<b>332,797</b>	<b>341,847</b>
<b>Sustainability and Environment Total</b>	<b>304,319</b>	<b>332,797</b>	<b>341,847</b>
<b>Sustainability and Innovation Total</b>	<b>304,319</b>	<b>332,797</b>	<b>341,847</b>
<b>Urban Design &amp; Strategic Projects</b>			
<b>Policy and Place Services</b>			
<b>Income</b>			
Contributions	-259	-577	-1,378
Fees and Charges	-4,081	-4,081	-7,277
Grants and Subsidies	0	-80,000	0
<b>Income Total</b>	<b>-4,340</b>	<b>-84,658</b>	<b>-8,655</b>
<b>Expenditure</b>			
Employee Costs	1,846,314	1,845,192	1,951,627
Internal Allocations	934,535	956,174	21,033
Materials and Contracts	1,118,300	1,486,300	1,135,233
Other Employee Costs	34,637	34,637	34,637
Other Expenditure	30,000	30,000	30,000
<b>Expenditure Total</b>	<b>3,963,786</b>	<b>4,352,303</b>	<b>3,172,530</b>
<b>Policy and Place Services Total</b>	<b>3,959,446</b>	<b>4,267,645</b>	<b>3,163,875</b>
<b>Urban Design &amp; Strategic Projects Total</b>	<b>3,959,446</b>	<b>4,267,645</b>	<b>3,163,875</b>



**CITY OF VINCENT**  
**NEXT YEAR BUDGET 2024/25**  
**SUMMARY OF INCOME AND EXPENDITURE BY SERVICE AREA**

<b>Strategy and Development Services</b>			
<b>Strategy and Development Services</b>			
<b>Expenditure</b>			
Employee Costs	367,535	367,391	384,299
Internal Allocations	23,022	21,128	2,697
Internal Recovery	-395,607	-393,569	0
Materials and Contracts	1,450	1,450	1,350
Other Employee Costs	3,600	3,600	3,500
<b>Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>391,846</b>
<b>Strategy and Development Services Total</b>	<b>0</b>	<b>0</b>	<b>391,846</b>
<b>Strategy and Development Services Total</b>	<b>0</b>	<b>0</b>	<b>391,846</b>



**CITY OF VINCENT**  
**FEES AND CHARGES**  
**2024/25**  
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## FEES AND CHARGES 2024/25



Methodology	2023/24	2024/25	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>LIBRARY</b>					
<b>Printing and Photocopying Services</b>					
<b>Library (coin operated)</b>					
Black and white	per copy	\$ 0.30	\$0.30	Y	0%
Colour A4	per copy	\$ 2.50	\$2.50	Y	0%
Colour A3	per copy	\$ 3.00	\$3.00	Y	0%
<b>General</b>					
<b>Program Fee - Special Events</b> (requires certain number of bookings)	per event	\$3.50 - \$5.00	\$ 5.00	Y	
<b>Program Fee - Workshops</b>	per workshop	\$10.00 - \$15.00	\$10.00 - \$25.00	Y	
Book Club Sets (10 in a set)	per set	\$15.00 - \$30.00	\$35.00	Y	0%
Abridged Book Club Sets	per set	\$0.00	\$15.00	Y	NEW
Book Club Membership	per person	\$0.00	\$5.00	Y	NEW
Replace lost membership card	per card	\$ 6.00	\$6.00	N	0%
Administration fee on overdue notices	per notice	\$ 5.00	\$5.00	Y	0%
Earbuds	per item	\$ 5.00	\$5.00	Y	0%
Headphones	per item	\$ -	\$10.00	Y	NEW
Printing pages from internet	per page	\$ 0.30	\$0.30	Y	0%
Laminating Services - A4	per copy	\$ -	\$2.00		NEW
Laminating Services - A3	per copy	\$ -	\$3.00		NEW
Book Covering Services	per item	\$ -	\$10.00		NEW
Local History - Early Businesses book	per item	\$ 20.00	\$20.00	Y	0%
Library Red Bags	per item	\$2.00 - \$20.00	\$2.50	Y	
Library Book Bags	per item	\$2.00 - \$20.00	\$15.00	Y	
<b>Library Stock Item - collection discards: Magazines</b>	per item	\$ 1.00	\$0.50	Y	-50%
<b>Library Stock Item - collection discards: Books</b>	per item	\$ 2.50	\$ 1.00	Y	-60%
<b>Library Stock Item - collection discards: Audiovisual; CDs, DVDs and Audiobooks</b>	per item	\$ 3.00	\$ 1.00	Y	-67%
<b>Library Stock Item - collection discards: Games and Puzzles</b>	per item	\$ 5.00	\$ 3.00	Y	-40%
<b>Library Stock Item - Library Stock Item</b>	per item	\$10-25.00	\$1.00 - \$35.00	Y	
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	\$30.00	Y	50%
Lost & Damaged Library Items	Various as per State Libraries of Western Australia (SLWA) Price Tables			N	
Refund administration fee		\$ 5.00	\$5.00	Y	0%
<b>Room &amp; Item Hire</b>					
Library Lounge Hire- Commercial use	per hour	\$ 45.00	\$ 45.00	Y	0%
Library Lounge Hire - Community Groups & Not-for-Profit (NFP)	per hour	\$ 25.00	\$ 25.00	Y	0%
Interview Meeting (Koondart) Room -Community Groups & NFP	per hour	\$ -	\$ -	Y	
Interview Meeting (Koondart) Room- Commercial use	per hour	\$ 20.00	\$ 20.00	Y	0%
Touch screen hire	per hour	\$ -	\$ 12.50	Y	NEW
Teleconferencing Services	per hour	\$ -	\$ 5.00	Y	NEW

## FEES AND CHARGES 2024/25



	2023/24	2024/25	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
RANGERS AND COMMUNITY SAFETY SERVICES						
DOGS						
DOGS- Sterilisation subsidy scheme	\$ -	\$ 55.00	N	Local Govt. Act 1995 S6.16, Dog Act 1976, Dog Regulations 2013	NEW	
Sterilised Dog						
1 Year	\$ 20.00	\$ 20.00	N	Dog Act 1976, Dog Regs. 2013	0%	
3 Years	\$ 42.50	\$ 42.50	N		0%	
1 Year (Pensioner)	\$ 10.00	\$ 10.00	N		0%	
3 Years (Pensioner)	\$ 21.25	\$ 21.25	N		0%	
Lifetime registration period	\$ 100.00	\$ 100.00	N		0%	
Lifetime registration period (pensioner)	\$ 50.00	\$ 50.00	N		0%	
Unsterilised Dog						
1 Year	\$ 50.00	\$ 50.00	N		Dog Act 1976, Dog Regs. 2013	0%
3 Years	\$ 120.00	\$ 120.00	N			0%
1 Year (Pensioner)	\$ 25.00	\$ 25.00	N			0%
3 Years (Pensioner)	\$ 60.00	\$ 60.00	N			0%
Lifetime registration period	\$ 250.00	\$ 250.00	N			0%
Lifetime registration period (pensioner)	\$ 125.00	\$ 125.00	N			0%
Application to keep more than two dogs	\$ 100.00	\$ 100.00	N	0%		
Dangerous dog/restricted breed inspection	\$ 100.00	\$ 100.00	N	0%		
CATS						
Annual registration of a cat	\$ 20.00	\$ 20.00	N	Cat Act 2011, Cat Regs. 2012	0%	
3 Years	\$ 42.50	\$ 42.50	N		0%	
3 Years (Pensioner)	\$ 21.25	\$ 21.25	N		0%	
CATS						
Lifetime registration period	\$ 100.00	\$ 100.00	N	Cat Act 2011, Cat Regs. 2012	0%	
Lifetime registration period (Pensioner)	\$ 50.00	\$ 50.00	N		0%	
Registration after 31 May in any year, for that registration year (Dogs and Cats)	50% of annual registration	50% of annual registration	N			
Application to keep more than three cats	\$ 100.00	\$ 100.00	N		0%	
Annual application for approval or renewal of approval to breed cats (per cat)	\$ 100.00	\$ 100.00	N		0%	
ANIMALS						
Replacement of registration tags	\$ 5.00	\$ 5.00	Y	Local Govt. Act 1995 S6.16	0%	
ANIMAL CARE FACILITY						
Seizure and impounding	\$ 120.00	\$ 120.00	N	Dog Act 1976, Local Law 2007, Local Govt. Act 1995 S6.16	0%	
Daily Maintenance (after 24 hours)	At Cost	At Cost	N		0%	
Euthanasia	At Cost	At Cost	N		0%	
Administration charge (Microchipping impounded Animal)	At Cost	At Cost	N		0%	
Release of dogs or cats outside normal working hours – Additional Fee						
On shift	\$ 100.00	\$ 100.00	N	Dog Act 1976, Local Law 2007, Local Govt. Act 1995 S6.16	0%	
Call out	\$ 152.00	\$ 152.00	N		0%	
Transport Animal back to owner	\$ 100.00	\$ 100.00			0%	
Hire of cat trap	\$ 25.00	\$ 30.00	N	Local Govt. Act 1995 S6.16 & Cat Act 2011, Cat Regs. 2012	20%	
Lost or damaged cat trap replacement fee	\$ -	\$ 150.00	N	Local Govt. Act 1995 S6.16 & Cat Act 2011, Cat Regs. 2012	NEW	
ABANDONED VEHICLES						
Towage	\$ 130.00	At Cost	Y	Local Govt. Act 1995 S3.39/S3.46, Local Law 2007		
Administration fee	\$ 270.00	At Cost	Y			
Daily impound fee	\$ 23.00	At Cost	N			
RESIDENTIAL VERGE SIGNAGE						
Sign	\$ 23.00	\$ 23.00	Y	Local Govt. Act 1995 S6.16 & Property Local Law 2021	0%	
Clamp (Sold 2 at a time)	\$ 4.00	\$ 4.00	Y		0%	
Pole	\$ 35.00	\$ 35.00	Y		0%	

## FEES AND CHARGES 2024/25



				2023/24	2024/25	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
RANGERS AND COMMUNITY SAFETY SERVICES								
RELEASE FEES (Impounded Items)								
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%	
PERMITS								
Filming	\$	110.00	\$	110.00	N		0%	
Work Zones								
Establishment fee	\$	686.00	\$	686.00	N	Property Local Law 2021	0%	
Operating fees daily rate/bay	\$	22.00	\$	22.00	N		0%	
Non-refundable administration fee (Skip bin) Verge ( Resident only under 14 days)		-		-	N			
Non-refundable administration fee (Skip bin) Verge (Resident over 14 days)	\$	45.00	\$	45.00	N		0%	
Non-refundable administration fee (Skip bin) Verge (Commercial)	\$	45.00	\$	45.00	N		0%	
Non-refundable administration fee (Skip bin) Road	\$	55.00	\$	55.00	N		0%	
Non-refundable administration fee (Closure requiring Traffic Management Plans) - Does not apply to multi unit developments	\$	135.00	\$	135.00	N		0%	
COMMUNITY FACILITIES   HALLS AND COMMUNITY CENTRES								
Call out fee								
On shift	\$	65.00	\$	65.00	Y	Local Govt. Act 1995 s6.16	0%	
Call out	\$	152.00	\$	152.00	Y		0%	
FIRE HAZARD								
Install Fire Breaks		At Cost		At Cost	N	Local Govt. Act 1995 and Bushfires Act	0%	
WORKS FEES AND CHARGES								
PERMITS								
Management of Rights of Way								
Obstruction - Non-refundable application fee	\$	200.00	\$	200.00	N	Local Govt. Act 1995 S6.16 & Property Local Law 2021	0%	
Obstruction - Refundable bond	\$	500.00	\$	500.00			0%	



Methodology	2023/24	2024/25	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>PARKING</b>					
<b>CAR PARKING FEES</b>					
<b>Secondary Centre Car Park</b>					
<b>Leederville Secondary Centre</b>					
<b>Frame Court Car Park</b> - Maximum fee for first hour - 100% Discount for first hour - 100% Discount for first hour for rate payers only (*public notice to advise commencement date) - Base Fee - Off peak rate = 30% decrease on base fee - (dynamic pricing) - Peak rate = 30% increase on base fee- (dynamic pricing)	per hour	\$1.00 \$0.00 \$0.00 \$3.30 \$2.30 \$4.30	\$1.00 \$0.00 \$0.00 \$3.40 \$2.40 \$4.40	Y	
<b>The Avenue Car Park</b> - Maximum fee for first hour - 100% Discount for first hour - 100% Discount for first hour for rate payers only (*public notice to advise commencement date) - Base Fee - Off peak rate = 30% decrease on base fee - (dynamic pricing) - Peak rate = 30% increase on base fee- (dynamic pricing)	per hour	\$1.00 \$0.00 \$0.00 \$3.30 \$2.30 \$4.30	\$1.00 \$0.00 \$0.00 \$3.40 \$2.40 \$4.40	Y	
<b>District Centre Car Park</b>					
<b>Mount Lawley District Centre</b>					
<b>Barlee Street Car Park</b> - First hour free - Base Fee - Off peak rate = 30% decrease on base fee - (dynamic pricing) - Peak rate = 30% increase on base fee- (dynamic pricing)	per hour	\$0.00 \$2.50 \$1.70 \$3.30	\$0.00 \$2.60 \$1.80 \$3.40	Y	
<b>Chelmsford Road Car Park</b> - First hour free - Base Fee - Off peak rate = 30% decrease on base fee - (dynamic pricing) - Peak rate = 30% increase on base fee- (dynamic pricing)	per hour	\$0.00 \$2.50 \$1.70 \$3.30	\$0.00 \$2.60 \$1.80 \$3.40	Y	
<b>Raglan Road Car Park</b> - First hour free - Base Fee - Off peak rate = 30% decrease on base fee - (dynamic pricing) - Peak rate = 30% increase on base fee- (dynamic pricing)	per hour	\$0.00 \$2.50 \$1.70 \$3.30	\$0.00 \$2.60 \$1.80 \$3.40	Y	
<b>North Perth District Centre</b>					
<b>View Street Car Park</b> - First hour free - Base Fee - Off peak rate = 30% decrease on base fee - (dynamic pricing) - Peak rate = 30% increase on base fee- (dynamic pricing)	per hour	\$0.00 \$2.50 \$1.70 \$3.30	\$0.00 \$2.60 \$1.80 \$3.40	Y	
<b>Rosemount Hotel Car Park</b> - First hour free - Base Fee - Off peak rate = 30% decrease on base fee - (dynamic pricing) - Peak rate = 30% increase on base fee- (dynamic pricing)	per hour	\$0.00 \$2.50 \$1.70 \$3.30	\$0.00 \$2.60 \$1.80 \$3.40	Y	
<b>Wasley Street Car Park</b> - First hour free - Base Fee - Off peak rate = 30% decrease on base fee - (dynamic pricing) - Peak rate = 30% increase on base fee- (dynamic pricing)	per hour	\$0.00 \$2.50 \$1.70 \$3.30	\$0.00 \$2.60 \$1.80 \$3.40	Y	
<b>Activity Corridor Car Park</b>					
<b>Brisbane Street Car Park</b> - First hour free - Base Fee - Off peak rate = 30% decrease on base fee - (dynamic pricing) - Peak rate = 30% increase on base fee- (dynamic pricing)	per hour	\$0.00 \$2.50 \$1.70 \$3.30	\$0.00 \$2.60 \$1.80 \$3.40	Y	
HBF Stadium Car Park (8am to 10pm Daily)	per hour	\$ 3.30	\$ 3.40	Y	3%
375 William Street Car Park (8am to 10pm Daily)	per hour	\$ 4.50	\$ 4.60	Y	2%
<b>All Day Fee (7AM - 7PM)</b>					
<b>Secondary Centre Car Park</b>					
<b>Leederville Secondary Centre</b>					
Frame Court Car Park	per day (7am-7pm)	\$ 19.50	\$ 20.00	Y	3%
<b>District Centre Car Park</b>					
<b>Mount Lawley District Centre</b>					
Barlee Street Car Park	per day (7am-7pm)	\$ 16.00	\$ 16.50	Y	3%
Chelmsford Road Car Park	per day (7am-7pm)	Not Applicable	Not Applicable	Y	
Raglan Road Car Park	per day (7am-7pm)	Not Applicable	Not Applicable	Y	
<b>North Perth District Centre</b>					
View Street Car Park	per day (7am-7pm)	\$ 19.50	\$ 20.00	Y	3%
Rosemount Hotel Car Park	per day (7am-7pm)	\$ 19.50	\$ 20.00	Y	3%
Wasley Street Car Park	per day (7am-7pm)	\$ 19.50	\$ 20.00	Y	3%
<b>Activity Corridor Car Park</b>					
Brisbane Street Car Park	per day (7am-7pm)	\$ 12.00	\$ 12.50	Y	4%
HBF Stadium Car Park (8am to 10pm Daily)	per day (7am-7pm)	\$ 19.50	\$ 20.00	Y	3%

Local Govt. Act  
1995 S6.16,  
Parking Facility  
Local Law 2007



					Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
Methodology	2023/24	2024/25	GST			
PARKING						
KERBSIDE PARKING FEES - HOURLY RATE						
William Street (Kerbside)	per hour	\$ 4.50	\$ 4.60	Y	Local Govt. Act 1995 S6.16, Parking Facility Local Law 2007	2%
Brewer Street	per hour	\$ 3.40	\$ 3.50	Y		3%
Pier Street	per hour	\$ 3.40	\$ 3.50	Y		3%
Stirling Street	per hour	\$ 3.40	\$ 3.50	Y		3%
Stuart Street	per hour	\$ 3.40	\$ 3.50	Y		3%
Newcastle Street - West of Loftus St.	per hour	\$ 3.40	\$ 3.50	Y		3%
Barlee Street	per hour	\$ 3.40	\$ 3.50	Y		3%
Beaufort Street	per hour	\$ 3.40	\$ 3.50	Y		3%
Braid Street	per hour	\$ 3.40	\$ 3.50	Y		3%
Brisbane Street	per hour	\$ 3.40	\$ 3.50	Y		3%
Broome Street	per hour	\$ 3.40	\$ 3.50	Y	Local Govt. Act 1995 S6.16, Parking Facility Local Law 2007	3%
Chelmsford Road	per hour	\$ 3.40	\$ 3.50	Y		3%
Clarence Street	per hour	\$ 3.40	\$ 3.50	Y		3%
Fitzgerald Street	per hour	\$ 3.40	\$ 3.50	Y		3%
Forbes Road	per hour	\$ 4.50	\$ 4.60	Y		2%
Frame Court	per hour	\$ 3.40	\$ 3.50	Y		3%
Grosvenor Road	per hour	\$ 3.40	\$ 3.50	Y		3%
Harold Street	per hour	\$ 3.40	\$ 3.50	Y		3%
Leederville Parade	per hour	\$ 3.40	\$ 3.50	Y		3%
Lindsay Street	per hour	\$ 3.40	\$ 3.50	Y		3%
Mary Street	per hour	\$ 3.40	\$ 3.50	Y	3%	
Money Street	per hour	\$ 3.40	\$ 3.50	Y	3%	
Monger Street	per hour	\$ 3.40	\$ 3.50	Y	3%	
Newcastle Street - East of Fitzgerald Street	per hour	\$ 4.50	\$ 4.60	Y	2%	
Oxford Street	per hour	\$ 3.40	\$ 3.50	Y	3%	
Parry Street	per hour	\$ 3.40	\$ 3.50	Y	3%	
Raglan Road	per hour	\$ 3.40	\$ 3.50	Y	3%	
Richmond Street	per hour	\$ 3.40	\$ 3.50	Y	3%	
Vincent Street	per hour	\$ 3.40	\$ 3.50	Y	3%	
PARKING PERMITS						
Frame Court Car Park	per month	\$ 210.00	\$ 210.00	Y	Local Govt. Act 1995 S6.16, Parking Facility Local Law 2007	0%
The Avenue Car Park	per month	\$ 210.00	\$ 210.00	Y		0%
Barlee Street Car Park	per month	\$ 210.00	\$ 210.00	Y		0%
Brisbane Street Car Park	per month	\$ 210.00	\$ 210.00	Y		0%
Leederville Oval Car Park	per month	\$ 175.00	\$ 175.00	Y		0%
All other major fee paying Car Parks	per month	\$ 210.00	\$ 210.00	Y		0%
Not for Profit Support Services	per month	\$ 85.00	\$ 85.00	Y		0%
Parking Permits - Trades	per month	\$ 175.00	\$ 175.00	Y		0%
Commercial parking permits - all other areas	per annum	\$ 1,950.00	\$ 1,950.00	Y		0%
PRIVATE CAR PARK REGISTRATION						
Annual registration fee		\$ 200.00	\$ 200.00	N	Local Govt. Act 1995 S6.16, Parking Facility Local Law 2007	0%
Cost of parking sign	each	\$ 40.00	\$ 40.00	Y		0%
Infringement notice - withdrawal fee	each	\$ 50.00	\$ 50.00	N		0%
TEMPORARY EVENT PARKING						
Vehicle parking bay set up, pack down and management	per bay	\$ 20.00	\$ 20.00	Y	Local Govt. Act 1995 S6.16, Parking Facility Local Law 2007	0%
Use of reserve for parking	per day	\$ 200.00	\$ 200.00	Y		0%
Vehicle - ACROD permit holder	per bay	\$ 10.00	\$ 10.00	Y		0%
Bond for reserve repair from vehicle parking	per bay	\$ 133.00	\$ 133.00	N		0%
SURCHARGING OF CREDIT CARD FEES						
Parking	Per credit card payment	5%	5%	Y	Surcharge fee limited to Cost of Acceptance	0%
REGISTERED VERGE PARKING						
Infringement notice - withdrawal fee	each	\$ -	\$ 30.00	Y	Local Govt. Act 1995 S6.16, Parking Local Law 2023	NEW

FEES AND CHARGES 2024/25



	Methodology	2023/24	2024/25	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
WASTE SERVICES						
NON-RATED RESIDENTIAL PROPERTIES - THREE BIN SYSTEM						
<b>Note: This is a discretionary service, subject to assessment, and may provided on the basis that:</b> - can be accommodated within the City's existing residential collection schedules/routes. - fully aligns with residential collection parameters (bin sizes, quantities and collection frequencies). NOTE: Requests for multiple collections or additional/larger bin infrastructure beyond that of the City's residential system cannot be accommodated. - The best environmental outcome is achieved (e.g. waste recovery is maximised).						
Residential Non Rated - Waste and Recycling Service Three-Bin System	per annum	\$ 558.51	\$ 575.27	N	Waste Avoidance and Resources Recovery Act 2007 s67	3.00%
Upgrade garbage from 140L to 240L (fortnightly collection plus establishment fee). *Subject to assessment/approval	per annum	\$ 111.49	\$ 114.84	N		3.00%
Additional Garbage bin service* 140L (Fortnightly collection plus establishment fee) *Subject to assessment/approval	per annum	\$ 161.51	\$ 166.36	N		3.00%
Upgrade Recycling Collection from 240L to 360L (fortnightly collection) - plus establishment fee	per annum	\$ 73.98	\$ 76.20	N		3.00%
Establishment Fee - for a New Standard Service	per property	\$ 85.44	\$ 88.00	N		4.20%
Drive on and/or multiple collection services (Multi-Unit-Dwellings). i.e. for properties not aligned to standard residential collection parameters. Subject to City Approval - this is a discretionary charge where it is unsafe to collect from verge or for properties with bin storage issues.	per visit	\$ 40.64	\$ 41.86	N		3.00%
Confiscated Bin Return	per bin	\$ 92.74	\$ 95.52	N		3.00%
RESIDENTIAL RATED PROPERTIES ONLY						
Establishment Fee - for a New Standard Service	per property	\$ 85.44	\$ 88.00	N	Waste Avoidance and Resources Recovery Act 2007 s67	3.00%
Drive on and/or multiple collection services (Multi-Unit-Dwellings). i.e. for properties not aligned to standard residential collection parameters. Subject to City Approval - this is a discretionary charge where it is unsafe to collect from verge or for properties with bin storage issues.	per visit	\$ 40.64	\$ 41.86	N		3.00%
Confiscated Bin Return	per bin	\$ 92.74	\$ 95.52	N		3.00%
Contaminated bin service charge	per bin	\$ 127.12	\$ 130.93	N		3.00%
One-off additional FOGO Collection	per bin	\$ 64.61	\$ 66.54	N		3.00%
Additional FOGO-bin service* 240L (weekly collection) - <b>Rated Properties</b> * An exemption may be granted in extenuating circumstances, i.e. special needs/medical	per annum	\$ 350.11	\$ 360.61	N		3.00%
Additional Kitchen Caddy (delivered to property)	per item	\$ 23.13	\$ 23.82	Y		3.00%
Additional Kitchen Caddy (collected from Administration building)	per item	\$ 7.50	\$ 7.73	Y		3.00%
Additional Compostable Caddy Liners (collected from Administration building)	per roll	\$ 8.34	\$ 8.59	Y		3.00%
One-Off additional Garbage Collection 140L	per bin	\$ 76.07	\$ 78.35	N		3.00%
One-Off additional Garbage Collection 240L	per bin	\$ 127.12	\$ 130.93	N		3.00%
One-Off additional Garbage Collection 660L	per bin	\$ 348.03	\$ 358.47	N		3.00%
One-off additional Recycling Collection 240L	per bin	\$ 64.60	\$ 66.54	N		3.00%
One-off additional Recycling Collection 360L	per bin	\$ 96.91	\$ 99.81	N		3.00%
Upgrade garbage from 140L to 240L (fortnightly collection) - Rated Properties (plus establishment fee). *Subject to assessment/approval	per annum	\$ 111.49	\$ 114.84	N		3.00%
Additional Garbage bin service* 140L (Fortnightly collection) - Rated Properties (plus establishment fee). *Subject to assessment/approval	per annum	\$ 161.51	\$ 166.36	N		3.00%
Additional Garbage bin service* 240L (Fortnightly collection) - Rated Properties (plus establishment fee). * Subject to assessment/approval. An exemption may be granted in extenuating circumstances, i.e. special needs/medical	per annum	\$ 273.00	\$ 281.19	N		3.00%
Additional Recycling Service 240L (fortnightly collection) - Rated Properties	per annum	\$ 146.92	\$ 151.33	N		3.00%
Upgrade Recycling Collection from 240L to 360L (fortnightly collection) - Rated Properties (plus establishment fee)	per annum	\$ 73.98	\$ 76.20	N		3.00%
Additional Recycling bin service 360L (fortnightly collection) - Rated Properties	per annum	\$ 221.95	\$ 228.60	N	3.00%	
Multiple Weekly Garbage Service - Multi Unit Dwellings (for services more than 1 x weekly) subject to assessment/approval - price on application	per bin	POA	POA	N		
MICRO BUSINESSES - THREE BIN SYSTEM						
<b>Note: This is a discretionary service, subject to assessment, and may provided on the basis that:</b> - can be accommodated within the City's existing residential collection schedules/routes. - fully aligns with residential collection parameters (bin sizes, quantities and collection frequencies). NOTE: Requests for multiple collections or additional/larger bin infrastructure beyond that of the City's residential system cannot be accommodated. - The best environmental outcome is achieved (e.g. waste recovery is maximised).						
Micro Business Waste and Recycling Service Three-Bin System	per annum	\$ 558.51	\$ 575.27	N	Waste Avoidance and Resources Recovery Act 2007 s67	3.00%
Establishment Fee - New Standard Service Micro Business	per property	\$ 85.44	\$ 88.00	N		3.00%
Upgrade Recycling Collection from 240L to 360L (fortnightly collection) - plus establishment fee	per annum	\$ 73.98	\$ 76.20	N		3.00%
Contaminated bin service charge	per bin	\$ 127.12	\$ 130.94	N		3.00%
EVENT BINS						
Event Bins Hire - 240L Garbage and 240L Recycling (including disposal)	A pair	\$ 127.12	\$ 130.94	Y	Local Govt. Act 1995 S6.16	3.00%
Event Bins Hire - 240L Recycling (including disposal)	A pair	\$ 63.56	\$ 65.47	Y		3.00%
Event Bins Recycling Disposal - Contamination fee (Deducted from bond)	per bin	\$ 64.60	\$ 66.54	N		3.00%
Event Bins Bond for less than 10 pairs hired (not refunded if bins are damaged, lost, overfull or contaminated).	per event (refundable)	\$ 306.35	\$ 315.54	N		3.00%
Event Bins Bond for more than 10 pairs hired (not refunded if bins are damaged, lost, overfull or contaminated).	per event (refundable)	\$ 610.61	\$ 628.93	N		3.00%
COMPOST EQUIPMENT						
Compost Bin (Vincent Residents Only - Limit 2 per HH)*	per item	\$ 61.48	\$ 63.32	Y	Local Govt. Act 1995 S6.16	3.00%
Aerator	per item	\$ 21.88	\$ 22.54	Y		3.00%
In Ground Worm Farm	per item	\$ 30.22	\$ 31.12	Y		3.00%
Bokashi Bucket (Vincent Residents Only - Limit 2 per HH)*	per item	\$ 61.48	\$ 63.32	Y		3.00%



FEES AND CHARGES 2024/25



	Methodology	2023/24	2024/25	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>WASTE SERVICES</b>						
<b>WORM FARM EQUIPMENT</b>						
Factory only (Vincent Residents Only - Limit 2 per household)*	each	\$ 100.87	\$ 103.89	Y	Local Govt. Act 1995	3.00%
Delivery fee (For compost and worm farm equipment)	per delivery	\$ 15.63	\$ 16.10	Y	\$6.16	3.00%
<b>ON DEMAND SERVICES</b>						
Mattress Recycling Collection Fee (Via Verge Valet Extra)	per item	At Cost	At Cost	Y	Local Govt. Act 1995	
Bulk Verge Additional Collection (Via Verge Valet Extra)	per collection	At Cost	At Cost	Y	\$6.16	
<b>PARKS SERVICES</b>						
<b>Native Plant Sales</b>						
Native Tube stock	Each	\$ 1.00	\$ 1.00	Y	Local Govt. Act 1995 \$6.16	0.00%
Kangaroo Paws	Each per 130mm pot	\$ 5.00	\$ 5.00	Y		0.00%
Small trees	140mm pot	\$ 5.00	\$ 5.00	Y		0.00%
Native Fertiliser	500g	\$ 5.00	\$ 5.00	Y		0.00%

## FEES AND CHARGES 2024/25



Methodology	2023/24	2024/25	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
WORKS FEES AND CHARGES						
WORKS BONDS - ENGINEERING						
Works Bond Inspection Fee		\$ 104.20	\$ 200.00	N	91.94%	
Value of Development						
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 \$5,001	Minimum \$5,001	N	N/A	
\$1,000,001 and above to be assessed on a case by case basis		Minimum \$10,001	Minimum \$10,001	N	N/A	
ROW Bonds				Local Govt. Act 1995 S6.16		
Sewer & Water supply extensions in Road Reserve		\$ 2,500.00	\$ 2,500.00		N	0%
Sewer & Water supply extensions on Private Property		\$ 2,000.00	\$ 2,000.00		N	0%
Demolitions - residential		\$ 2,000.00	\$ 2,000.00		N	0%
Demolitions - commercial - less than \$500,000		\$ 3,000.00	\$ 3,000.00		N	0%
Demolitions - commercial \$500,001 and above to be assessed on a case by case basis		Minimum \$5,000	Minimum \$5,001		N	N/A
Verge Tree Preservation Bond						
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.					N/A	
Crossover application Bond		\$ 275.00	\$ 100.00	N	-64%	
PERMITS						
Management of Rights of Way						
Closure - Non-refundable application fee		\$ 200.00	\$ 200.00	N	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%	

## FEES AND CHARGES 2024/25



							Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>Parklet and Public Space</b>								
Vibrant Public Space Type	Application/ Design Fee 2023/24	Application / Design Fee 2024/25	Approval Fee 2023/24	Approval Fee 2024/25	Annual Renewal Fee 2023/24	Annual Renewal Fee 2024/25		
Street furniture	N/A	N/A	N/A	N/A	N/A	N/A	Local Govt. Act 1995 S6.16	N/A
Affixed eating area furniture	N/A	N/A	\$250	\$258	N/A	N/A		3%
Pop-up parklet	N/A	N/A	N/A	N/A	N/A	N/A		N/A
Pop-up eatlet	N/A	N/A	N/A	N/A	N/A	N/A		N/A
Parklet – built on existing ground surface or decked platform	N/A	N/A	\$1,000	\$1,030	N/A	N/A		3%
Parklet – built on new paving	\$2,500	\$2,575	\$1,250	\$1,288	N/A	N/A		3%
Eatlet – built on existing ground surface or decked platform	N/A	N/A	\$1,500	\$1,545	\$ 500	\$ 515		3%
Eatlet – built on new paving	\$2,500	\$2,575	\$1,750	\$1,803	\$ 500	\$ 515		3%
Other Proposal	\$500	\$515	To be determined as part of Council endorsed Licence.					3%

## FEES AND CHARGES 2024/25



					Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
Methodology	2023/24	2024/25	G S T				
HEALTH SERVICES							
FOOD BUSINESSES							
Notification fee		\$ 52.00	\$ 54.00	N	Food Act 2008, Local Govt. Act 1995 S6.16	4%	
Registration fee		\$ 156.00	\$ 161.00	N		3%	
Application for fit-out or alteration (where building permit not required)		\$ 208.00	\$ 215.00	Y		3%	
Food Premises, high risk routine assessment fee		At Cost	At Cost	Y		N/A	
Food Premises, medium risk routine assessment fee		At Cost	At Cost	Y		N/A	
Food Premises, low risk routine assessment fee		At Cost	At Cost	Y		N/A	
Food Premises, administration fee - per routine and/or follow up assessment		\$ 55.00	\$ 57.00	Y		4%	
Food Premises, follow up assessment fee (per hour, minimum 1 hour)		\$ 115.00	\$ 118.00	Y		3%	
Annual Assessment - Not-for-profit / charitable organisations (City of Vincent buildings only)		\$ -	\$ -			0%	
Food Safety Program verification / Manufacturing Premises assessment fee		\$ 333.00	\$ 343.00	N		3%	
Food Safe Pack		\$ 100.00	\$ 100.00	Y		0%	
Food Stallholders/Van Permits							
Annual Food Stallholder/Van Permit (i.e. more than one trading event)		\$ 150.00	\$ 150.00	Y	Local Govt. Act 1995 S6.16, Trading in public places Local Law 2008	0%	
Annual Food Stallholder/Van Permit (i.e. more than one trading event. Not-for-profit/Charitable Organisations and City of Vincent registered-food businesses". *(Does not include kitchen hire businesses)		\$ -	\$ -	N		N/A	
One-off Food Stallholder/Van Permit		\$ 80.00	\$ 80.00	Y		0%	
One-off Food Stallholder/Van Permit (Not-for-profit/Charitable organisations and City of Vincent registered-food businesses. *(Does not include kitchen hire businesses)		Free	Free			N/A	
Annual Food Stallholder/Van Permit each additional permit		\$ -	\$ 80.00			NEW	
Annual Food Stallholder/Van Permit (each additional vehicle or stall, beyond the first one)		\$ -	\$ 25.00			NEW	
One-off Food Stallholder/Van Permit (each additional vehicle or stall, beyond the first one)		\$ -	\$ 25.00			NEW	
Fast-track fee (48 hour or less, prior to the event) - One off food stallholder/van	50% of 'one off food stallholder permit fee'	\$ -	\$ 40.00			NEW	
Fast-track fee (48 hours or less, prior to event) - Annual food stallholder/van		\$ -	\$ 40.00			NEW	
Mobile Food Vendor 'Vending Vincent'							
Vending Vincent Annual Permit		\$ 1,095.00	\$ 1,128.00	Y		3%	
PUBLIC BUILDINGS							
Annual Building Assessments:							
Public Building, high risk routine assessment fee		N/A	At Cost	Y		N/A	
Public Building, medium risk routine assessment fee		N/A	At Cost	Y		N/A	
Public Building, low risk routine assessment fee		N/A	At Cost	Y		N/A	
Public Building, administrative fee - per routine and/or follow up assessment		\$ 55.00	\$ 57.00	Y		4%	
Public Building, follow up assessment fee (per hour, minimum 1 hour)		\$ 115.00	\$ 118.00	Y		3%	
Not-for-profit/Charitable Organisations that are Low Risk		\$ -	\$ -			N/A	
Applications to vary, construct, extend or alter:							
High Risk		\$ 871.00	\$ 871.00	N	Health (Miscellaneous Provisions) Act 1911 S.176, Health (Public Buildings) Regulations 1992 Schedule 1	0%	
Medium Risk		\$ 521.00	\$ 536.00	N		3%	
Low risk		\$ 365.00	\$ 375.00	N		3%	
Temporary Public Buildings (eg. Incl but not limited to events):							
Risk Type - High		\$ 871.00	\$ 871.00	N		0%	
Risk Type - Medium		\$ 677.00	\$ 697.00	N	3%		
Risk Type - Low		\$ 333.00	\$ 343.00	N	3%		
Not-for-profit/Charitable Organisations (i.e. fundraising events)		\$ -	\$ -			N/A	

## FEES AND CHARGES 2024/25



Methodology				2023/24	2024/25	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
HEALTH SERVICES									
OFFENSIVE TRADES									
Laundries and Dry cleaning Establishments		Fees as per Offensive Trades Fees Regulations 1976			N	Fees as per Offensive Trades Fees Regulations 1976	N/A		
Poultry Processing establishments	N				N/A				
Fish Processing Establishment in which fish are cleaned and prepared	N				N/A				
Shellfish and Crustacean Processing Establishments	N				N/A				
Other Offensive Trades not specified	N				N/A				
OTHER									
Lodging Houses									
Annual Registration and Assessment Fee		\$ 313.00	\$ 322.00	N			3%		
Notification and Assessment fee - new Lodging House		\$ 200.00	\$ 206.00	N			3%		
Morgues									
Annual Licence		\$ 210.00	\$ 216.00	N	Local Govt. Act 1995 S6.16		3%		
Notification and Assessment fee - new Morgue		\$ 200.00	\$ 206.00	N			3%		
Skin Penetration Premises									
Notification and Assessment Fee		\$ 156.00	\$ 161.00	N			3%		
Annual assessment fee (high risk businesses)		\$ 200.00	\$ 206.00				3%		
Water Sampling/Audits									
Annual Assessment - 1 water body		\$ 550.00	\$ 550.00	N	Local Govt. Act 1995 S6.16		0%		
Each additional water body (per water body)		\$ 330.00	\$ 330.00	N			0%		
Re-sample due to non- compliance		\$ 115.00	\$ 118.00	N			3%		
Liquor and Gaming Control									
Section 39 Certification		\$ 208.00	\$ 214.00	N			3%		
Section 55 Certification (gaming, application, ongoing)		\$ 208.00	\$ 214.00	N		3%			
One off liquor or gaming assessment fee		\$ 52.00	\$ 54.00	N		4%			
Not-for-profit/Charitable Organisations (i.e. fundraising events)		\$ -	\$ -	N		N/A			
Noise									
Regulation 18 (non-conforming event e.g. concerts) Application		Fee as per Environmental Protection (Noise) Regs 1997			N	Fee as per Environmental Protection (Noise) Regs 1997	N/A		
Regulation 18 (non-conforming event e.g. concerts) Late Fee					N		N/A		
Regulation 18 (non-conforming event e.g. concerts) Noise Monitoring Fee					N		N/A		
Regulation 13 (out-of-hours construction)		\$ 185.00	\$ 185.00	N	Local Govt. Act 1995 S6.16		0%		
Regulation 13 (bump in/bump out) Not-for-profit/Charitable Organisations (i.e. fundraising events)		\$ -	\$ -	N			N/A		
GENERAL									
Transfer of an annual permits, licences and registrations (e.g. Lodging Houses)		\$ 156.00	\$ 161.00	N	Local Govt. Act 1995 S6.16		3%		
One off assessment fee; Reassessment and reporting fee; follow up/non-compliance with formal directions/notices fee	per hour (min 1hr)	\$ 115.00	\$ 118.00	N			3%		
Late payment of Health Services fees	per month after first request	\$ 60.00	\$ 60.00	N			0%		
Health Services - Premises condition report, regulated businesses		\$ 208.00	\$ 214.00	N			3%		
Sampling & Inspections									
Officer Time	per hour (min 1hr)	\$ 115.00	\$ 118.00	Y		3%			
Analytical costs		At cost	At cost	Y		N/A			
Annual assessment fees (excluding Offensive Trades) charged on a monthly pro-rata basis, minimum 1 month, up to 30 June.									
Incomplete application - 10 days or less prior to the event - high risk	50% of original application fee	\$ -	\$ 436.00	Y	Local Govt. Act 1995 S6.16, Trading in public places Local Law 2008	NEW			
Incomplete application - 10 days or less prior to event - medium risk		\$ -	\$ 339.00	Y		NEW			
Incomplete application - 10 days or less prior to event - low risk		\$ -	\$ 167.00	Y		NEW			
Disposal of Effluent and Liquid Waste									
Application for the approval of an apparatus by Local Governments under the Regulations like Grey water Reuse Systems		Fees as per Health Act 1911-Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974			N	Fees as per Health Act 1911-Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974	N/A		
Issuing of 'Permit to Use an Apparatus'					N		N/A		

## FEES AND CHARGES 2024/25



Methodology				2023/24	2024/25	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
BUILDING AND PLANNING								
ARCHIVE SEARCHES								
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 (1994 - current)	15 business days	\$	75.00	\$	75.00	N		0%
City of Vincent and City of Stirling/ City of Perth Combined	15 business days	\$	110.00	\$	110.00	N		0%
Commercial / Mixed Use Development Combined	15 business days	\$	140.00	\$	140.00	N		0%
Scanning charge when more than 10 pages (A2-A0) per page	per page (over 10)	\$	1.00	\$	1.00	N		0%
Supply of USB with plans		\$	10.00	\$	10.00	N		0%
BUILDING AND PLANNING APPROVAL HARD COPIES								
A4 - black and white	per copy	\$	0.55	\$	0.55	Y		0%
A3 - black and white	per copy	\$	0.75	\$	0.75	Y		0%
A2 - black and white								
1 - 5 copies	per copy	\$	4.00	\$	4.00	Y		0%
6 - 10 copies	per copy	\$	3.45	\$	3.45	Y		0%
21 or more copies	per copy	\$	2.80	\$	2.80	Y		0%
A1 - black and white							Local Govt. Act 1995 S6.16	
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%
BUILDING AND PLANNING APPROVAL SOFT COPIES								
A4 Black & White or Colour (297x210 mm)	per page	\$	0.45	\$	0.45	Y		0%
A3 Black & White or Colour (420x297 mm)	per page	\$	0.45	\$	0.45	Y		0%
A2 Black & White or Colour (594x420 mm)	per page	\$	1.60	\$	1.60	Y		0%
Administration Fee associated with the arrangement of other planning, building or heritage related legal documentation.		\$	90.00	\$	90.00	N		0%
HERITAGE FEES								
Hire of Brookman and Moir Street Lacework		\$	36.40	\$	36.40	N		0%
Bond for Brookman and Moir Street Lacework		\$	520.00	\$	520.00	N		0%
FORM 15a – CERTIFICATE OF APPROVAL								
Built Strata Form 15a fee (1 – 5 allotments)		Strata Titles Act 1985 and Strata Titles General Regulations 2019			N	Strata Titles Act 1985 and Strata Titles General Regulations 2019		
Built Strata Form 15a fee (6 – 100 allotments)	N							
Built Strata Form 15a fee (in excess of 100 allotments)	N							
APPLICATIONS FOR BUILDING PERMITS, DEMOLITION PERMITS								
Item 1. Form BA1 - Certified application for a building permit								
(a) for building work for a class 1 or class 10 building or incidental structure	per application	Building Act 2011 & Building Regulations 2012 Schedule 2	0.19% x estimated value of the building work (min. fee \$110)	N	Building Act 2011 & Building Regulations 2012 Schedule 2			
(b) for building work for a class 2 to class 9 building or incidental structure	per application		0.09% x estimated value of the building work (min. fee \$110)	N				
Item 2. Form BA2 - Uncertified application for a building permit (S. 16(l))	per application		0.32% x estimated value of the building work (min. fee \$110)	N				
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	per application	In accordance with the Building Regulations 2012, Schedule 2, Division 1	\$ 110.00	N	Building Act 2011 & Building Regulations 2012 Schedule 2			
(b) for demolition work in respect of a class 2 to class 9 building	per application		\$110 x each storey of the building	N				
Item 4. Form BA22 - Application to extend the time during which a building or demolition permit has effect (S. 32(3)(f))	per application		\$ 110.00	N				
Item 5. Form BA19 - Request to amend Building Permit or Builder's Details	per application		\$ 110.00	N				

## FEES AND CHARGES 2024/25



Methodology			2023/24	2024/25	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
BUILDING AND PLANNING							
APPLICATION FOR OCCUPANCY PERMITS, BUILDING APPROVAL CERTIFICATES							
Item 1. Form BA9 - Application for an occupancy permit for a completed building (class 2-9) (S. 46)	per application	In accordance with the Building Regulations 2012, Schedule 2, Division 1	\$	110.00	N	Building Act 2011 & Building Regulations 2012 Schedule 2	
Item 2. Form BA9 - Application for a temporary occupancy permit for an incomplete building (class 2-9) (S. 47)	per application		\$	110.00	N		
Item 3. Form BA9 - Application for modification of an occupancy permit for additional use of a building on a temporary basis (class 2-9)(S. 48)	per application		\$	110.00	N		
Item 4. Form BA9 - Application for a replacement occupancy permit for permanent change of the building's use, classification (class 2-9)(S. 49)	per application		\$	110.00	N		
Item 5. Form BA9 - Application for an occupancy permit for a building in respect of which UNAUTHORISED work has been done (class 2 to 9) (S. 51(2))	per application		0.18% x estimated value of the building work. (min. fee \$110)	N			
Item 6. Form BA13 - Application for a building approval certificate for a building in respect of which unauthorised work has been done (class 1 or 10) (S. 51(3))	per application		0.38% x estimated value of the building work (min. fee \$110)	N			
Item 7. Form BA9 - Application to replace an occupancy permit for an existing building (class 2-9) (S. 52(1))	per application		\$	110.00	N		
Item 8. Form BA13 - Application for a building approval certificate for an existing building where unauthorised work has not been done (class 1 or 10) (S. 52(2))	per application		\$	110.00	N		
Item 9. Form BA23 - Application to extend the time during which an occupancy permit or building approval certificate has effect (S. 65(3)(a))	per application		\$	110.00	N		
OTHER APPLICATIONS							
Item 1. Form BA24 - Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	per application	In accordance with the Building Regulations 2012, Schedule 2, Division 1	\$	2,160.15	N	Building Act 2011 & Building Regulations 2012 Schedule 2	
Application for local government approval of battery powered smoke alarms (regulation 61)	per application	Regulation 61 of Building Regulations 2012	\$	179.40		Regulation 61 of Building Regulations 2012	
BUILDING SERVICES LEVY							
*The Building Services Levy is payable to the Permit Authority when the application is made.							
Building Permit or Demolition Permit	per application	In accordance with the Building Services (Complaint Resolution and Administration) Regulations 2011, Part 3, Division 2, Regulation 12(2)	Over \$45,000 : 0.137% x value of building or demolition work (min. fee \$61.65)		N	Building Services (Complaint Resolution and Administration) Regulations 2011	
Occupancy Permit or Building Approval Certificate for approved building work under s47, 49 or 52 of the Building Act 2011	per application		\$45,000 or less: \$61.65		N		
Occupancy Permit or Building Approval Certificate for unauthorised work under s51 of the Building Act 2011	per application		Over \$45,000: \$61.65 \$45,000 or less : \$61.65		N		
BUILDING CONSTRUCTION INDUSTRY TRAINING FUND (BCITF)							
*The BCITF Levy is payable to the Permit Authority or to BCITF (proof of payment is required) when the application is made.							

## FEES AND CHARGES 2024/25



Methodology				2023/24	2024/25	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
BUILDING AND PLANNING								
BCITF Fee		0.2% of the value of construction works, for all works valued at more than \$20,000			N	Building and Construction Industry Training Fund and Levy Collection Act 1990		
SWIMMING POOL SAFETY BARRIER INSPECTION FEE								
Mandatory periodic pool safety barrier inspections including re-inspections of non-compliant pool barriers	per 4 year cycle	\$	233.80	\$	240.80	N	Building Regulations 2012 r53(2)	3%
Mandatory periodic pool safety barrier inspections including re-inspections of non-compliant pool barriers	Per year	\$	58.45	\$	60.20	N		3%
Swimming Pool re-inspection due to incomplete/unsatisfactory work	per hour	\$	110.00	\$	110.00	N	Local Govt. Act 1995 S6.16	0%
New Pools - initial pool safety barrier inspection and report, including re- inspections of non-compliant barriers	per service	\$	205.00	\$	211.15	N	Local Govt. Act 1995 S6.16	3%
Request for out-of-cycle swimming pool inspection as part of a property sale. Inspection includes inspection report.	per service	\$	205.00	\$	211.15	N	Local Govt. Act 1995 S6.16	3%
REQUEST FOR TECHNICAL ADVICE or ADDITIONAL BUILDING SURVEYING SERVICES								
Item 1. Request to provide certification of unauthorised building work - Class 1 and 10 buildings, including inspections, desktop assessment and issuing of a BA18 Certificate of Building Compliance.	per service	\$	605.00	\$	605.00	Y	Local Govt. Act 1995 S6.16	0%
Item 2. Request for provision of building surveying advice - Class 1 and 10 buildings, including construction inspection, consultations, desktop assessments and reports.	per hour		Refer to hourly rate		Refer to hourly rate	Y		
Item 3. Request for inspection of existing Class 2 - 9 buildings to assess compliance with disability access and National Construction Code (NCC) requirements, and/or essential fire safety services maintenance audit, including desktop assessments, consultations, site inspections and report.	per hour		Refer to hourly rate		Refer to hourly rate	Y		
Item 4. Level 1 Building Surveyor - per hour	per hour	\$	115.00	\$	118.00	Y		3%
Item 5. Level 2 Building Surveyor - per hour	per hour	\$	99.00	\$	102.00	Y		3%
Item 6. Assistant Building Surveyor/Technician - per hour	per hour	\$	83.64	\$	86.00	Y		3%
Preliminary Strata Inspection and Report	per unit	\$	110.00	\$	113.00	N		3%
Preliminary Strata Inspection and Report - Archive Search Fee	per unit	\$	15.00	\$	15.00	N		0%
FEES FOR PLANNING SERVICES								
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			N	Planning and Development Regulations 2009		
Determining a development application (other than for an extractive industry) where the development has not commenced					N			
Determining a development application (other than for an extractive industry) where the development has commenced or been carried					N			
Determining a development application for an extractive industry where the development has not commenced or been carried out					N			
Determining a development application for an extractive industry where the development has commenced or been carried out					N			
Determining an application to amend development approval					N			
Determining an application to cancel development approval					N			
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use, where the change or the alteration, extension or change has not commenced or been carried out					N			
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use, where the change or the alteration, extension or change has commenced or been carried out					N			
Providing a Zoning Certificate or Replying to a property settlement questionnaire	per property				N			
Providing written advice of Single House exemption from planning approval	per property				N			
Providing written planning advice	per property				N			
Planning scheme amendments, structure plans, activity centre plans or local development plans					N			



## FEES AND CHARGES 2024/25



Methodology				2023/24	2024/25	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
BUILDING AND PLANNING								
FEES FOR PLANNING SERVICES (continued)								
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		N	Planning and Development (Development Assessment Panels) Regulations 2011			
A DAP application where the estimated cost of the development is not less than \$3 million and less than \$7 million			N					
A DAP application where the estimated cost of the development is not less than \$10 million and less than \$12.5 million			N					
A DAP application where the estimated cost of the development is not less than \$12.5 million and less than \$15 million			N					
A DAP application where the estimated cost of the development is not less than \$15 million and less than \$17.5 million			N					
A DAP application where the estimated cost of the development is not less than \$17.5 million and less than \$20 million			N					
A DAP application where the estimated cost of the development is \$20 million or more			N					
An application under regulation 17 for reconsideration of an application			N					
GENERAL PLANNING FEES								
Issue of written heritage Advice	per property	\$ 91.70	\$ 94.45	Y	Local Govt Act 1995 S6.16	3%		
Issue of heritage advice - Involves preliminary heritage check	per property	\$ 143.80	\$ 148.11	Y		3%		
Issue of heritage advice - Involves full heritage assessment	per property	\$ 200.59	\$ 206.60	Y		3%		
Providing a subdivision clearance not more than 5 lots		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2		N	Planning and Development Regulations 2009			
Providing a subdivision clearance more than 5 lots but not more than 195 lots			N					
Providing a subdivision clearance more than 195 lots			N					
Subdivision inspection fee (applicable only where re-inspection is required)	per re-inspection	\$ 100.00	\$ 100.00		Planning and Development Regulations 2009 S49	0%		
Cash in lieu payment for car parking	per car parking bay, or part thereof	\$ 5,626.80	\$ 5,795.60	N	Local Govt. Act 1995 S6.16	3%		
Section 40 Liquor Licensing Certificate		\$ 73.00	\$ 73.00	N		0%		
Percentage for Public Art Threshold Value		\$ 1,137,864	\$ 1,185,654			4%		
Change of Property Numbering & Addressing Application		\$ 105.00	\$ 105.00	N		0%		
Development Application Pre-Lodgement Fee (max of 2 DRP meetings only)		\$ 705.00	\$ 705.00	Y	Local Govt. Act 1995 S6.16	0%		
Commercial Partitioning Application		\$ -	\$ -					
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%		
Mail out fees								
> 11 mail out letters	per mail out letter	\$ 2.00	\$ 2.00	N	Planning and Development	0%		
GENERAL FEES								
Application for a boundary fence that is not recognised as a 'sufficient fence' in the Fencing Local Law		\$ 97.70	\$ 97.70	N	Local Govt. Act 1995 S6.16	0%		
Retrospective application for a boundary fence that is not recognised as a 'sufficient fence' in the Fencing Local Law		\$ 195.40	\$ 195.40	N		0%		
Administration and Advertising planning related matters not requiring a planning application - Low Impact								
≤ 500 mail out letters		\$ 1,250.00	\$ 1,250.00	Y		0%		
> 501 mail out letters		\$ 1,875.00	\$ 1,875.00	Y		0%		

## FEES AND CHARGES 2024/25



	Methodology	2023/24	2024/25	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
RATES						
Settlement Enquiries						
Orders and requisitions settlement	per Lot	\$ 121.00	\$ 121.00	Y	Local Govt. Act 1995 S6.16	0%
Rates settlement enquiry fee only	per Lot	\$ 31.00	\$ 32.00	Y		3%
Settlement enquiry letter (includes orders, requisitions and rate enquiry)	per Lot	\$ 151.00	\$ 151.00	Y		0%
General Charges						
Provision of historical rating data per financial year (1993-94 rating year onwards)	per year	\$ 9.00	\$ 9.00	Y	Local Govt. Act 1995 s6.16, s5.94, s6.45, s6.51 & s6.56 Local Govt. (Financial Management) Regs. 1996 s68 & s70	0%
Re-print of annual rate notice		\$ 12.00	\$ 12.00	Y		0%
Instalment administration fee (3 instalments)		\$ 24.00	\$ 24.00	N		0%
Instalment interest		5.5%	5.5%			0%
Rates Smoothing interest		5.5%	5.5%			0%
Special payment arrangement administration fee		\$ 36.00	\$ 38.00	N		6%
Special Payment Arrangement interest		5.5%	5.5%	N		0%
Financial Hardship Late payment penalty interest		0%	0%	N		0%
Late payment penalty interest		11%	11%	N		0%
Notice of Discontinuance - Issue notification or Notice of Discontinuance		At cost	At cost	Y		
Dishonoured cheque / Direct Debit dishonoured fee		At cost (minimum \$15)	At cost (minimum \$15)	N		
Legal fees		At cost	At cost	Y		
Street directory USB format		\$ 40.00	\$ 40.00	Y		0%
Governance						
Electoral rolls (Ward) USB		\$ 40.00	\$ 40.00	Y	Local Govt. Act 1995 S6.16, s5.94 & S5.95	0%
Freedom of information request (FOI)		\$ 30.00	\$ 30.00	Y	Freedom of Information Act Regulations 1993.	0%

## FEES AND CHARGES 2024/25



Methodology					2023/24	2024/25	GS T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
HIRE OF HALLS AND COMMUNITY CENTRES										
COMMUNITY FACILITIES										
Category One (incorporates Mount Hawthorn Main Hall, North Perth Main Hall)										
Community use	per hour	\$	35.00	\$	36.00	Y	Local Govt. Act 1995 S6.16	3%		
Commercial use	per hour	\$	70.00	\$	72.00	Y		3%		
Wedding ceremony/reception	per hour	\$	78.00	\$	80.00	Y		3%		
Category Two (incorporates Mount Hawthorn Lesser Hall, North Perth Lesser Hall, Royal Park Hall, Vincent Community Centre - Learning Centre)										
Community use	per hour	\$	27.00	\$	30.00	Y	Local Govt. Act 1995 S6.16	11%		
Commercial use	per hour	\$	54.00	\$	56.00	Y		4%		
Wedding ceremony/reception	per hour	\$	68.00	\$	70.00	Y		3%		
Category Three (incorporates Menzies Pavilion, Vincent Community Centre - Children's Room and Neighbourhood)										
Community use	per hour	\$	22.00	\$	23.00	Y	Local Govt. Act 1995 S6.16	5%		
Commercial use	per hour	\$	44.00	\$	45.00	Y		2%		
Wedding ceremony/reception	per hour	\$	63.00	\$	65.00	Y		3%		
Category Four (incorporates Woodville Reserve Pavilion)										
Community use	per hour	\$	18.00	\$	19.00	Y	Local Govt. Act 1995 S6.16	6%		
Commercial use	per hour	\$	36.00	\$	38.00	Y		6%		
Wedding ceremony/reception	per hour	\$	53.00	\$	55.00	Y		4%		
Category Five (incorporates Vincent Community Centre - Community Hall)										
Community use	per hour		\$30.00		\$30.00	Y	Local Govt. Act 1995 S6.16	0%		
Commercial use	per hour		\$60.00		\$60.00	Y		0%		
Wedding ceremony/reception	per hour		\$75.00		\$75.00	Y		0%		
Bonds and Other Charges										
Storage Hire Fee - Regular Hirer	per mth		\$15.00 - \$50.00		\$15.00 - \$50.00		Local Govt. Act 1995 S6.16	N/A		
Storage Hire Fee - Casual Hirer	per Booking		\$10.00 - \$30.00		\$10.00 - \$30.00			N/A		
Facility Bond			\$0.0 min - \$5,000 max		\$0 min to \$5,000 max	N		N/A		
Bond Administration Fee	per booking		\$0 - \$141		\$0 - \$150	N		N/A		
Community Facility Cleaning Fee	per hour		\$35 - 250		\$50 - \$300	Y		N/A		
Cancellation fee	per booking		1 - 100%		1 - 100%	Y		N/A		
Booking fee	per booking		1 - 100%		1 -100%	Y		N/A		
Lost, misplaced or non-return of key			\$ 25.00		25	Y		0%		
Re-keying of community facility			\$0 - \$501		\$0 - \$500	Y		N/A		
Additional Keys	per key		\$ 25.00		25	Y		0%		
Replacement facility swipe card	per card		\$ 35.00		35	Y		0%		
BIKE HIRE										
Community Bike Library Hire										
Short term loan - non resident (standard bike)	per loan	\$	10.00	\$	10.50	Y	Local Govt. Act 1995 S6.16	5%		
Short term loan - non resident (e-bike)	per loan	\$	20.00	\$	21.00	Y		5%		
Long term loan - non resident (standard bike)	per loan	\$	20.00	\$	21.00			5%		
Long term loan - non resident (e-bike)	per loan	\$	40.00	\$	41.50	Y		4%		
Bike Maintenance Course										
Bike Maintenance 1 Course - Resident	per course	\$	15.00	\$	15.50	Y		3%		
Bike Maintenance 1 Course - Non-resident	per course	\$	30.00	\$	31.00	Y		3%		
Bike Maintenance 2 Course - Resident	per course	\$	15.00	\$	15.50	Y		3%		
Bike Maintenance 2 Course - Non-resident	per course	\$	30.00	\$	31.00	Y		3%		
Cycle Training Course										
Learn to Ride Course	per course	\$	30.00	\$	35.00	Y		17%		
Commuter/Social Riding Course	per course	\$	30.00	\$	31.00	Y		3%		
Bike Market										
Bike Market Stall Fee	per bay	\$	10.00	\$	10.50	Y	5%			

## FEES AND CHARGES 2024/25



Methodology	2023/24	2024/25	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
SPORTSGROUNDS, RESERVES AND PARKS						
CASUAL HIRE OF SPORTSGROUNDS						
With facilities (Category Four Facilities)	HOURLY	\$ 55.50	\$ 40.00	Y	Local Govt. Act 1995 S6.16	-28%
SEASONAL HIRE OF SPORTSGROUNDS						
Senior Sportsground Usage Charges						
Matchplay and training (per person per season)		\$ 85.00	\$ 85.00	Y		0%
Local Sporting Club Casual Sportsground Facility Hire (facility only)	per hour	\$ 6.00	\$ 6.00	Y		0%
Sporting Clubs - out of season usage	per hour	\$ 40.00	\$ 40.00	Y		0%
Community objective rebates up to a maximum of 25% as determined by the Executive Director Infrastructure and Environment Services						
Juniors						
Percentage of Juniors Residing within City of Vincent						
61% or greater		Free	Free	Y		
41% - 60%	per junior	\$ 2.50	\$ 2.50	Y		0%
21% - 40%	per junior	\$ 4.00	\$ 4.00	Y		0%
0% - 20%	per junior	\$ 6.00	\$ 6.00	Y		0%
Floodlights						
User controlled floodlight systems	per kilowatt hour (\$/kWh)	\$0.00 to \$0.50	\$0.00 to \$0.60			N/A
* Based on estimated usage and annual maintenance costs						
SCHOOL HIRE OF SPORTSGROUNDS				Local Govt. Act 1995 S6.16		
Schools within City of Vincent	per hour	Free	Free		N	N/A
Schools within City of Vincent	half day	Free	Free		N	N/A
Schools within City of Vincent	full day	Free	Free		N	N/A
Schools not within City of Vincent	per hour	\$ 40.50	\$ 40.50		Y	0%
CASUAL HIRE OF PARKS AND RESERVES				Local Govt. Act 1995 S6.16		
Casual park hire (including Leederville Skate Park & Leederville Basketball Court but excluding Town Centres Spaces)						
Community Rate	per hour	\$ 26.00	\$ 26.00		Y	0%
Commercial Rate	per hour	\$ 52.00	\$ 52.00		Y	0%
Gazebo Hire						
Community Rate	per hour	\$ 60.00	\$ 60.00		Y	0%
Commercial Rate	per hour	\$ 160.00	\$ 160.00		Y	0%
Outdoor recreation and wellness group fee (per 6 month season)						
Includes all small group commerical operators with a recreation and health and wellness focus including personal trainers, sports coaches and leisure activities						
Up to 5 Persons		\$330.00	\$300.00		Y	-9%
5 to 10 Persons		\$660.00	\$600.00		Y	-9%
10 to 20 Persons		\$1,370.00	\$1,100.00		Y	-20%

## FEES AND CHARGES 2024/25



Methodology	2023/24	2024/25	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
<b>SPORTSGROUNDS, RESERVES AND PARKS</b>					
<b>EVENTS</b>					
<b>Event Application Fee</b>					
Community Rate	half day	\$ 625.00	\$ 625.00	Y	0%
Commercial Rate	half day	\$ 1,750.00	\$ 1,750.00	Y	0%
Community Rate	full day	\$ 1,000.00	\$ 1,000.00	Y	0%
Commercial Rate	full day	\$ 3,500.00	\$ 3,500.00	Y	0%
Bump in / Bump out		Half of the fee	Half of the fee	Y	N/A
Use of Loton Park 2 days or more for Events at HBF Park	per day	\$ 500.00	\$ 500.00	Y	0%
Use of Pier Street Car Park 2 days or more for Events at HBF Park	per day	\$ 50.00	\$ 50.00	Y	0%
Wedding Bookings					
Photography / Ceremony on parks	per hour	\$ 80.00	\$ 80.00	Y	0%
<b>LEEDERVILLE OVAL</b>					
<b>Casual Hire of Sportsground</b>					
Without facilities	per hour	\$ 40.00	\$ 40.00	Y	0%
Without facilities half day	half day (8am to 1pm or 1pm-6pm)	\$ 200.00	\$ 200.00	Y	0%
Without facilities full day	full day (8am-6pm)	\$ 400.00	\$ 400.00	Y	0%
<b>Half Day Event</b>					
Community Rate	half day	\$ 625.00	\$ 625.00	Y	0%
Under 1000 people - Commercial Rate	half day	\$ 2,500.00	\$ 2,500.00	Y	0%
Bump in / Bump out		Half of the fee	Half of the fee	Y	
<b>Full Day Event</b>					
Community Rate	full day	\$ 1,250.00	\$ 1,250.00	Y	0%
Bump in / Bump out		Half of the fee	Half of the fee	Y	
Floodlights	per hour	\$ 276.00	\$ 270.00	Y	-2%
Full Day Event of under 3,000 patrons	Per day	\$ -	\$ 4,000.00	Y	NEW
Full Day Event of 3,001 – 6,000 patrons	per day	\$ -	\$ 6,000.00	Y	NEW
Full Day Event of under 3,000 patrons	Commercial rate	\$ -	\$ 4,000.00	Y	NEW
Full Day Event of 3,001 – 6,000 patrons	Commercial rate	\$ -	\$ 6,000.00	Y	NEW
Full Day Event of 6,001 – 9,000 patrons	Commercial rate	\$ -	\$ 8,000.00	Y	NEW
Full Day Event of 9,001 – 12,000 patrons	Commercial Rate	\$ -	\$ 11,000.00	Y	NEW
<b>BONDS/CANCELLATIONS/ADMINISTRATION FEES - Sportsgrounds, Reserves and Parks</b>					
General Bond (Refundable)		\$0.00 min-\$5,000 max	\$0.00 min-\$5,000 max	N	Local Govt. Act 1995 S6.16
Event Bond (Refundable)		\$500 min-\$15,000 max	\$500 min-\$15,000 max	N	
Bond Administration Fee	per booking	\$0-\$141	\$0-\$140	Y	
Guest Booking Fee (Casual bookings only)	per booking	2.5% (\$1 minimum per booking)	2.5% (\$1 minimum per booking)	Y	N/A
Cancellation fee	per booking	1 - 100%	1 - 100%	Y	N/A
Booking fee	per booking	1 - 100%	1 - 100%	Y	N/A
Lost, misplaced or non-return of key	per key	\$ 25.00	\$ 25.00	Y	0%
Re-keying of community facility	per facility	\$0-\$501	\$0-\$501	Y	
Additional Key		\$ 25.00	\$ 25.00	Y	0%
Unauthorised use of halls and/or reserves (prior permission or confirmation not given by Council)		Applicable usage fee	Applicable usage fee	Y	

## FEES AND CHARGES 2024/25



	Methodology	2023/24	2024/25	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
BEATTY PARK LEISURE CENTRE FEES							
ADMISSION TO POOL PREMISES AND USE OF POOL							
A person 16 years of age and above		\$ 7.80	\$ 8.00	Y	Local Govt Act 1995 S6.16	3%	
A person 5 years of age and under 16 years of age		\$ 5.20	\$ 5.50	Y		6%	
A child aged 3 or 4 years of age (Pre-schooler)		\$ 2.80	\$ 3.00	Y		7%	
A child 0-2 years of age (Baby)		Free	Free	N		N/A	
A pensioner/senior card holder		\$ 5.20	\$ 5.50	Y		6%	
Full time students producing proof of student status		\$ 6.30	\$ 6.50	Y		3%	
Spectator (accompanying adult )							
16 yrs & over Spectator (Accompanying a paying facility user)		Free	Free	N		N/A	
15 yrs & under		Free	Free	N		N/A	
Family Pass (2 Adults, 2 Children or 1 Adult, 3 Children or 1 Spectator, 4 children)		\$ 21.00	\$ 22.00	Y		5%	
Extra Child		\$ 3.20	\$ 3.50	Y		9%	
Child - Weeknights 6.30pm to 9pm		\$ 4.20	\$ 4.50	Y		7%	
Family - Weeknights 6.30pm to 9pm		\$ 12.50	\$ 14.00	Y		12%	
Locker hire (wallet locker casual rates)		From \$2.00	From \$2.00 to \$5.00 per hour	Y		N/A	
Locker hire - 1 month member		\$ -	\$ 18.00			NEW	
Locker hire 12 month non member		\$ -	\$ 220.00			NEW	
Locker hire 1 month - non member		\$ -	\$ 23.00			NEW	
Locker hire 12 month member		\$ -	\$ 180.00			NEW	
Hire of swim aids		\$2.00	From \$2.00 to \$5.00 per hour	Y		N/A	
Shower fee		\$ 3.30	\$ 3.50	Y		6%	
Bike cage fee		\$ 5.00	\$ 5.00	Y		0%	
Sauna/Spa/Steam Room/Swim							
Adult		\$ 15.00	\$ 17.50	Y	17%		
Pensioner/Senior		\$ 10.50	\$ 11.00	Y	5%		
Student		\$ 12.50	\$ 14.00	Y	12%		
Upgrade Swim to Sauna/Spa/Steam Room							
Adult		\$ 7.20	\$ 10.00	Y	39%		
Pensioner/Senior		\$ 5.30	\$ 5.50	Y	4%		
Student		\$ 6.20	\$ 7.50	Y	21%		
FITNESS CLASSES							
Group Fitness/Swim - 1 hour or 45 minute class		\$ 20.00	\$ 25.00	Y	Local Govt Act 1995 S6.16	25%	
Group Fitness/Swim - 30 minute class		\$ 12.50	\$ 14.00	Y		12%	
Aqua Fitness/Swim		\$ 20.00	\$ 25.00	Y		25%	
Cycling Fitness		\$ 20.00	\$ 25.00	Y		25%	
Fitness Class (Pensioner/Senior)		\$ 11.00	\$ 12.00	Y		9%	
Fitness Class (Student)		\$ 14.00	\$ 16.00	Y		14%	
HEALTH & FITNESS							
Casual Gym/swim		\$ 20.00	\$ 25.00	Y		25%	
Casual Gym/swim (Pensioner/Senior)		\$ 11.00	\$ 12.00	Y		9%	
Casual Gym/swim (Student)		\$ 14.00	\$ 16.00	Y		14%	
Casual Gym/swim/spa/sauna/steam room		\$ 24.00	\$ 30.00	Y		25%	
Casual Gym/swim/spa/sauna/steam room (Pensioner/Senior)		\$ 15.00	\$ 16.00	Y		7%	
Casual Gym/swim/spa/sauna/steam room (Student)		\$ 18.00	\$ 20.00	Y		11%	
Casual appraisal or workout with gym instructor		\$ 62.50	\$ 65.00	Y		4%	
Energy Wise (Seniors Program) per session		\$ 11.00	\$ 12.00	Y		9%	
Energy Wise (Seniors Program) per term - 20 sessions pass		\$ 187.00	\$ 204.00	Y		9%	
Evolt body scan (members)		\$ 15.00	\$ 15.00			0%	
Evolt body scan (non-members)		\$ 30.00	\$ 35.00			17%	
Personal Training 1 to 1							N/A
½ hour session - member		\$ 57.00	\$ 58.00	Y	2%		
1 hour session - member		\$ 82.50	\$ 84.00	Y	2%		
1/2 hour session non member		\$ 61.00	\$ 62.00	Y	2%		
1 hour session - non-member		\$ 90.00	\$ 92.00	Y	2%		
Personal Training 2 to 1							
1 hour session - member		\$ 53.00	\$ 54.00	Y	2%		
1 hour session - non-member		\$ 63.00	\$ 65.00	Y	3%		
Personal Training group session (4+ participants)							
1 hour session - member		\$ 32.50	\$ 33.00	Y	2%		
1 hour session - non-member		\$ 38.00	\$ 38.50	Y	1%		
Pilates							
1 hour session - member		\$ -	\$10 - \$30	Y	NEW		
1 hour session - non member		\$ -	\$25 - \$40	Y	NEW		
10 entry pilates pass for members or non members		\$ -	\$100 - \$400	Y	NEW		
FULL MEMBERSHIP							
Individual 12 months		\$ 1,120.00	\$ 1,200.00	Y	7%		
Individual 12 months - Pensioner/Senior discount 20%		\$ 896.00	\$ 960.00	Y	7%		

## FEES AND CHARGES 2024/25



	Methodology	2023/24	2024/25	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
Individual 12 months - Student discount 15%		\$ 952.00	\$ 1,020.00	Y	Local Govt Act 1995 S6.16	7%	
Individual 12 months - Ratepayer discount 10%		\$ 1,008.00	\$ 1,080.00	Y		7%	
Individual 3 months		\$ 280.00	\$ 300.00	Y		7%	
Individual 3 months - Pensioner/Senior discount 20%		\$ 224.00	\$ 240.00	Y		7%	
Individual 3 months - Student discount 15%		\$ 238.00	\$ 255.00	Y		7%	
Individual 3 months - Ratepayer discount 10%		\$ 252.00	\$ 270.00	Y		7%	
Individual 1 month		\$ 93.33	\$ 107.50	Y		15%	
Individual 1 month - Pensioner/Senior discount 20%		\$ 74.66	\$ 86.00	Y		15%	
Individual 1 month - Student discount 15%		\$ 79.33	\$ 91.38	Y		15%	
Individual 1 month - Ratepayer discount 10%		\$ 84.00	\$ 96.75	Y		15%	
Pool only membership							
Individual 12 months		\$ 708.00	\$ 540.00	Y			-24%
Individual 12 months - Pensioner/Senior discount 20%		\$ 566.40	\$ 432.00	Y			-24%
Individual 12 months - Student discount 15%		\$ 601.80	\$ 459.00	Y			-24%
Individual 12 months - Ratepayer discount 10%		\$ 637.20	\$ 486.00	Y			-24%
Individual 3 months		\$ 177.00	\$ 135.00	Y			-24%
Individual 3 months - Pensioner/Senior discount 20%		\$ 141.60	\$ 108.00	Y			-24%
Individual 3 months - Student discount 15%		\$ 150.45	\$ 114.75	Y			-24%
Individual 3 months - Ratepayer discount 10%		\$ 159.30	\$ 121.50	Y			-24%
Individual 1 month		\$ 59.00	\$ 52.50	Y			-11%
Individual 1 month - Pensioner/Senior discount 20%		\$ 47.20	\$ 42.00	Y			-11%
Individual 1 month - Student discount 15%		\$ 50.15	\$ 44.62	Y			-11%
Individual 1 month - Ratepayer discount 10%		\$ 53.10	\$ 47.25	Y			-11%
Monthly Debiting Membership							
*Direct debit plan. Payment is taken monthly. Our direct debit is processed once a month from a nominated bank account or credit card.							
Administration Fee		\$ -	\$ -	Y		N/A	
Suspension Fee		\$ -	\$ 0-\$15	Y		N/A	
Full Membership Monthly		\$ 93.33	\$ 100.00	Y		7%	
Full Membership Monthly - Pensioner/Senior discount 20%		\$ 74.66	\$ 80.00	Y		7%	
Full Membership Monthly - Student discount 15%		\$ 79.33	\$ 85.00	Y		7%	
Full Membership Monthly - Ratepayer discount 10%		\$ 84.00	\$ 90.00	Y		7%	
Pool only Direct Debit		\$ -	\$ 45.00	Y		NEW	
Pool only Direct Debit - Pensioner/Senior discount 20%		\$ -	\$ 36.00	Y		NEW	
Pool only Direct Debit - Student discount 15%		\$ -	\$ 38.25	Y		NEW	
Pool only Direct Debit - Ratepayer discount 10%		\$ -	\$ 40.50	Y		NEW	
Fly in Fly Out Direct Debit - 50% discount on normal rate(max 6 months - proof of employment required)		\$ 46.00	\$ 50.00	Y		9%	
Fly in Fly Out Direct Debit - 50% discount on normal rate(max 6 months - proof of employment required)		\$ 29.50	\$ 22.50	Y		-24%	
Aquatic Wellness Membership Monthly		\$ 59.00	\$ 64.16	Y		9%	
Aquatic Wellness Membership Monthly - Pensioner/Student discount 20%		\$ 47.20	\$ 51.33	Y		9%	
Aquatic Wellness Membership monthly - Student discount		\$ 50.15	\$ 54.54	Y		9%	
Aquatic Wellness Membership monthly - Ratepayer discount 10%		\$ 53.10	\$ 57.75	Y		9%	
Fly in Fly Out Direct Debit AQUATIC WELLNESS membership - 50% discount on normal rate (max 6 months - proof of employment required)		\$ -	\$ 32.08	Y		NEW	
Child Pool only membership (No Spa/Sauna/Steam access)							
Individual 6 months		\$ 210.00	\$ 225.00	Y	Local Govt Act 1995 S6.16	7%	
Pool only Direct Debit		\$ 35.00	\$ 37.50	Y		7%	
Corporate Memberships (minimum of 5 people join together)							
12 months		\$ 864.00	\$ 900.00	Y			4%
Ongoing Direct Debit payment (minimum 12 months)		\$ 72.00	\$ 75.00	Y			4%
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							
12 month Full Membership		\$ 572.83	\$ 614.45	Y			7%
Full Membership Direct Debit monthly		\$ 47.73	\$ 51.20	Y			7%
12 month Pool membership		\$ -	\$ 255.60	Y			NEW
Pool only Direct Debit monthly		\$ -	\$ 21.30	Y			NEW
12 month Aquatic Wellness Membership		\$ 289.23	\$ 325.00	Y			12%
Aquatic Wellness Membership Direct Debit Monthly		\$ 24.10	\$ 27.00	Y			12%
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		\$ 673.92	\$ 768.00	Y			14%
Full Membership Direct Debit monthly		\$ 56.16	\$ 64.00	Y			14%
12 month Pool membership		\$ -	\$ 345.60	Y			NEW
Pool only Direct Debit monthly		\$ -	\$ 28.80	Y			NEW
Aquatic Wellness Membership		\$ 425.34	\$ 462.00	Y			9%
Aquatic Wellness Direct Debit Monthly		\$ 35.44	\$ 38.50	Y			9%
Renewing Member							
12 months - full (14.5% discount)		\$ 957.60	\$ 1,026.00	Y			7%
12 months - pool (14.5% discount)		\$ -	\$ 461.70	Y			NEW



## FEES AND CHARGES 2024/25



	Methodology	2023/24	2024/25	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
Aquatic Wellness 12 months (14.5% discount)		\$ 605.34	\$ 658.35		Local Govt Act 1995 S6.16	9%
Lost Card fee (Member or Swim School)		\$ 5.00	\$ 5.00	Y		0%
Special Promotions						
2 for 1 promotions		✓	✓	Y		N/A
10-25% discount promotions on any BPLC fee at BPLC Managers discretion to achieve budget		✓	✓	Y		N/A
5/7 day free trial		✓	✓	Y		N/A
12 months - direct debit (10% discount - one time only conditions apply)		✓	✓	Y		N/A
No administration fee on membership		✓	✓	Y		N/A
Gym retention challenges (\$80 to \$150 per challenge)		✓	\$80 - \$150 per challenge	Y		N/A
Over 70, 80 and 90 yrs, up to 50% discount on membership fees		✓	up to 50% discount on seniors memberships	Y	N/A	
Multi Entry Cards (valid for 3 years from date of purchase)						
Adult Swim					Local Govt Act 1995 S6.16	
10 entries		\$ 70.20	\$ 72.00	Y		3%
20 entries		\$ 132.60	\$ 136.00	Y		3%
Child Swim (3 or 4yr old)						
10 entries		NA	\$ 28.00	Y		N/A
20 entries		NA	\$ 51.00	Y		N/A
Child Swim (5 to 15yr old)						
10 entries		\$ 46.80	\$ 49.50	Y		6%
20 entries		\$ 88.40	\$ 93.50	Y		6%
Pensioner/Senior Swim						
10 entries		\$ 46.80	\$ 49.50	Y		6%
20 entries		\$ 88.40	\$ 93.50	Y		6%
Student Swim						
10 entries		\$ 56.70	\$ 58.50	Y		3%
20 entries		\$ 107.10	\$ 110.50	Y		3%
Adult Swim/Sauna/Spa/Steam Room						
10 entries		\$ 135.00	\$ 162.00	Y		20%
20 entries		\$ 255.00	\$ 306.00	Y		20%
Pensioner Swim/Sauna/Spa/Steam room						
10 entries		\$ 94.50	\$ 99.00	Y		5%
20 entries		\$ 178.50	\$ 187.00	Y		5%
Student Swim/Sauna/Spa/Steam room						
10 entries		\$ 112.50	\$ 126.00	Y		12%
20 entries		\$ 212.50	\$ 238.00	Y		12%
Group Fitness/Swim (30 minute class)						
10 entries		\$ 112.50	\$ 126.00	Y		12%
20 entries		\$ 212.50	\$ 238.00	Y		12%
Group Fitness/Swim (1 hour or 45 minute class)						
10 entries		\$ 180.00	\$ 225.00	Y		25%
20 entries		\$ 340.00	\$ 425.00	Y		25%
Aqua Fitness/Swim						
10 entries		\$ 180.00	\$ 225.00	Y		25%
20 entries		\$ 340.00	\$ 425.00	Y		25%
Gym/Swim						
10 entries		\$ 180.00	\$ 225.00	Y		25%
20 entries		\$ 340.00	\$ 425.00	Y		25%
RPM/Swim						
10 entries		\$ 180.00	\$ 225.00	Y		25%
20 entries		\$ 340.00	\$ 425.00	Y		25%
Fitness Class/Swim (Pensioner/Senior) or Gym/Swim (Pensioner/Senior)						
10 entries		\$ 99.00	\$ 108.00	Y		9%
20 entries		\$ 187.00	\$ 204.00	Y		9%
Fitness Class/Swim (Student) or Gym/Swim (Student)						
10 entries		\$ -	\$ 144.00	Y		NEW
20 entries		\$ -	\$ 272.00	Y		NEW
Pool entry for current Swim School members outside lessons (normal fees apply for accompanying adults and children)		0	Free	N/A		NEW
Community health and wellness session		\$0.00	\$3 - \$15	Y		NEW
Community health and wellness session 10 pass		\$0.00	\$30 - \$150	Y		NEW
Off Peak Aquatic Wellness Memberships (T & C's apply)						
12 month Aquatic Wellness Membership		\$ -	\$492.80	Y		NEW
Aquatic wellness Membership Direct Debit Monthly		\$ -	\$39.15	Y	NEW	



## FEES AND CHARGES 2024/25



		Methodology	2023/24	2024/25	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
Aquatic Wellness Membership						Local Govt Act 1995 S6.16	
Individual 12 month membership (Pool, spa, sauna, steamroom, Aqua Fitness)		\$	-	\$770.00	Y		NEW
Individual 12 months - Pensioner/Senior discount 20%		\$	-	\$616.00	Y		NEW
Individual 12 months - Student discount 15%		\$	-	\$654.50	Y		NEW
Individual 12 month - Ratepayer discount 10%		\$	-	\$693.00	Y		NEW
Individual 3 months		\$	-	\$192.50	Y		NEW
Individual 3 months - Pensioner/Senior discount 20%		\$	-	\$154.00	Y		NEW
Individual 3 months - Student discount 15%		\$	-	\$163.62	Y		NEW
Individual 3 months - Ratepayer discount 10%		\$	-	\$173.25	Y		NEW
Individual 1 month		\$	-	\$71.65	Y		NEW
Individual 1 month - Pensioner/Senior 20% discount		\$	-	\$57.32	Y		NEW
Individual 1 month - Student discount 15%		\$	-	\$60.90	Y		NEW
Individual 1 month Ratepayer discount 10%		\$	-	\$64.49	Y		NEW
Personal Training 1 to 1 (1/2 hour session)							
10 sessions - member		\$	484.50	\$ 493.00	Y		2%
20 sessions - member		\$	912.00	\$ 928.00	Y		2%
10 sessions - non-member		\$	518.50	\$ 527.00	Y		2%
20 sessions - non-member		\$	976.00	\$ 992.00	Y		2%
Personal Training 1 to 1 (45 minute session)							
45 minute session - member		\$	-	\$ 70.00	Y		NEW
45 minute session - Non member		\$	-	\$ 77.00	Y		NEW
10 sessions - member		\$	-	\$ 595.00	Y		NEW
20 sessions - member		\$	-	\$ 1,120.00	Y		NEW
10 sessions - non member		\$	-	\$ 654.50	Y		NEW
20 sessions - non member		\$	-	\$ 1,232.00	Y		NEW
Personal Training 1 to 1 (1 hour session)							
10 sessions - member		\$	701.25	\$ 714.00	Y		2%
20 sessions - member		\$	1,320.00	\$ 1,344.00	Y		2%
10 sessions - non-member		\$	765.00	\$ 782.00	Y		2%
20 sessions - non-member		\$	1,440.00	\$ 1,472.00	Y		2%
Personal Training 2 to 1 (1 hour session)							
10 sessions - member		\$	450.50	\$ 459.00	Y		2%
20 sessions - member		\$	848.00	\$ 864.00	Y		2%
10 sessions - non-member		\$	535.50	\$ 552.50	Y		3%
20 sessions - non-member		\$	1,008.00	\$ 1,040.00	Y		3%
Special group training programs (i.e. Bootcamps, challenges, 4+ participants)							
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%
Crèche							
10 entries - member		\$	26.00	\$ 30.00	Y		15%
20 entries - member		\$	52.00	\$ 60.00	Y		15%
VACATION CLASSES/IN TERM CLASSES							
In term Swimming							
Term 1 & 4		\$	3.75	\$ 3.80	N	1%	
Term 2 & 3		\$	3.25	\$ 3.40	N	5%	
Vacation Swimming							
Child Single Entry		\$	4.50	\$ 4.70	N	4%	
Adult Spectator			Free	Free	N/A	N/A	
CRÈCHE (PER 1.5 HR SESSION)							
Non-member - 1st child		\$	7.20	\$ 7.50	Y	4%	
Member - 1st child		\$	2.60	\$ 3.00	Y	15%	
CARNIVAL FEES							
Carnival entry fee (School Child & Adult Swimmer)		\$	4.50	\$ 4.50	Y	0%	
Carnival entry fee (Adult Spectator)			Free	Free	Free		
LANE/POOL FEES							
Clubs/Groups/Carnivals							
12m Pool (whole pool)	per hour	\$	-	\$ 35.00	Y	NEW	
25m lane	per hour	\$	14.50	\$ 15.00	Y	3%	
50m lane	per hour	\$	16.50	\$ 17.00	Y	3%	
30m Pool						N/A	
Lane	per hour	\$	14.50	\$ 15.00	Y	3%	
Half pool	per hour	\$	35.00	\$ 37.50	Y	7%	
Whole pool	per hour	\$	52.50	\$ 55.00	Y	5%	
Commercial use & casual Use by licensed coach							
25m and 50m	Per hour	\$	26.50	\$ 27.00	Y	2%	
30m Pool	Per hour	\$	24.00	\$ 25.00	Y	4%	

## FEES AND CHARGES 2024/25



Methodology				2023/24	2024/25	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
ROOM HIRE							Local Govt Act 1995 S6.16	
Indoor Cycling Room								
Community Group (RPM Class)		\$ 130.00	\$ 135.00	Y		4%		
Commercial Group		\$150 to \$401	\$150 to \$400	Y		N/A		
Group Fitness Rooms (Studio 2 and Yoga rooms)								
Community Group	per hour	\$ 45.00	\$ 45.00	Y		0%		
Commercial Group	per hour	\$ 80.00	\$ 80.00	Y		0%		
Club Room and Meeting Room								
Community Group	per hour	\$ 35.00	\$ 35.00	Y		0%		
Commercial Group	per hour	\$ 70.00	\$ 70.00	Y		0%		
Crèche Room								
Community Group	per hour	\$ 35.00	\$ 35.00	Y		0%		
Commercial Group	per hour	\$ 70.00	\$ 70.00	Y		0%		
Lounge Café and Board Room (Exclusive Use)								
Community Group	per hour	\$ 18.00	\$ 18.00	Y		0%		
Commercial Group	per hour	\$ 36.00	\$ 36.00	Y		0%		
Film/Camera Shoot								
Venue hire (during standard hours and applies to commercial operators only - does not include pool or room hire which are applicable at normal charges)		\$ 175.00	\$ 180.00	Y		3%		
Entry (per person)		\$ 12.00	\$ 12.00	Y		0%		
Meeting beyond normal closing hours								
First 2 hours	per hour	\$ 175.00	\$ 180.00	Y		3%		
Thereafter	per hour	\$ 225.00	\$ 240.00	Y		7%		
Additional staff hire costs								
Centre Supervisor	per hour	\$ 80.00	\$ 80.00	Y		0%		
Lifeguard	per hour	\$ 55.00	\$ 55.00	Y		0%		
Group Fitness Instructor	per hour	\$ 77.50	\$ 80.00	Y		3%		
Health and Fitness staff	per hour	\$ 57.50	\$ 57.50	Y		0%		
Security Staff (min 2 persons - per person per hour rate)	per hour	\$ 70.00	\$ 75.00	Y		7%		
Equipment Hire								
Marquee hire /per day (Carnivals/events)		\$ 20.00	\$ 20.00	Y		0%		
Projector hire /per day		\$ 35.00	\$ 35.00	Y		0%		
Marquee hire /per hour (Birthday parties)	per hour	\$ 20.00	\$ 25.00	Y		25%		
Birthday party package (Tables and chairs)	per booking	\$ 35.00	\$ 50.00	Y		43%		
LEARN TO SWIM PROGRAMME								
Direct debit admin fees								
Initial setup fee (all new enrolments)		\$ 11.00	\$ 11.00	N		0%		
Renew setup fee (re-joining students)		\$ 5.50	\$ 5.50	N		0%		
Adults								
One lesson per week		\$ 18.50	\$ 19.25	N		4%		
Seniors								
One lesson per week		\$ -	\$ 14.50	N		NEW		
Children (Direct debit 4 weekly billing)								
One lesson per week		\$ 17.60	\$ 18.30	N		4%		
Second child		\$ 17.60	\$ 18.30	N		4%		
3 or more children		\$ 17.60	\$ 18.30	N		4%		
2nd lesson per week for same student		25% discount	25% discount	N		N/A		
*Pensioner/Senior discount (* only one discount can be applied)		20% discount	20% discount	N		N/A		
One on one (Special needs)		\$ 30.00	\$ 31.20	N		4%		
One on one		\$ 51.25	\$ 53.30	N		4%		
Angelfish		\$ 17.60	\$ 18.30	N		4%		
Special Promotions (Swim School)								
2 for 1 promotions		✓	✓	N		N/A		
Free trial (First lesson or direct debit fee free)		✓	✓	N		N/A		
No administration fee on Swim School membership		✓	✓	N		N/A		
Puggle (baby lessons 4 to 6 months - space permitting) )		Free	Free	N		N/A		
Children (Invoice to school)								
Inhouse Intern swimming lessons (per child per lesson)	per child per lesson	\$ -	\$ 12.50			NEW		
CALD Inhouse Intern swimming lessons (per child per lesson)	per child per lesson	\$ 9.00	\$ 9.30	N		3%		

## FEES AND CHARGES 2024/25



Methodology					2023/24	2024/25	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
Children or adults (Invoice to school/organisation)									
Refugee or social disadvantage per child/adult per lesson	per child/adult per lesson	\$ -	Range of \$5.00 to \$10.00 dependant on cohort/funding			Local Govt Act 1995 S6.16	NEW		
Insurance Membership1 month (Full)		\$ 140.00	\$ 145.00	Y			4%		
Insurance Membership 3 month (Full)		\$ 405.00	\$ 420.00	Y			4%		
Insurance Membership 1 month (Pool)		\$ 95.00	\$ 100.00	Y			5%		
Insurance Membership 3 month (Pool)		\$ 260.00	\$ 270.00	Y			4%		
Membership (under Special promotions section)									
Service interruption discount		CEO Determined							



CITY OF VINCENT

# Share your thoughts

## SURVEY RESPONSE REPORT

22 May 2024 - 13 June 2024

### PROJECT NAME:

Public Notice of Intention to Levy Differential Rates 2024/25

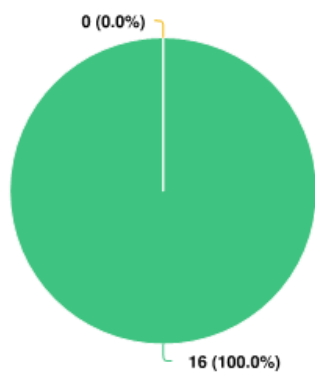


Share your thoughts : Survey Report for 22 May 2024 to 13 June 2024



## SURVEY QUESTIONS

Share your thoughts : Survey Report for 22 May 2024 to 13 June 2024

**Q1** Are you a City of Vincent ratepayer or elector?**Question options**

☒ Yes ☐ No

Mandatory Question (16 response(s))  
Question type: Dropdown Question

Share your thoughts : Survey Report for 22 May 2024 to 12 June 2024



**Q2 Please submit your comments on the proposed differential rates and minimum payments.**

Screen Name  
Redacted

5/23/2024 12:21 PM

Why are rates consistently increasing in a cost of living crisis

Screen Name  
Redacted

5/23/2024 12:35 PM

It's difficult to discern the equity in the proposal when it is unclear how it relates to the existing fee ranges paid. Also, if this will significantly increase payments for occupied properties then I would not consider that to be equitable.

Screen Name  
Redacted

5/23/2024 07:43 PM

Supportive of this approach. It penalises people that are long term holders of vacant land. The large increase for commercial could be an issue though.

Screen Name  
Redacted

5/30/2024 04:43 PM

I support increasing the rate on vacant residential and commercial property even more to incentivise development and better use of the assets. Vacant land that is developed and lived in or rented results in increased and ongoing economic and community activity that supports the local economy and society and by extension the Council services and assets.

Screen Name  
Redacted

5/30/2024 04:44 PM

Show compassion is COV simply adding more costs to rate payers I refer to previous abandonment of Alma rd intersection how much was spent to block roads then remove all is that not a waste of rate payers money Be more strict on illegal parking not just car parks street parking if you don't fine then do away with signage there is plenty of money to be made

Screen Name  
Redacted

5/30/2024 05:32 PM

I think the council would save money for ratepayers by encouraging murals on the walls of our laneways.

Screen Name  
Redacted

5/30/2024 07:01 PM

How are commercial properties contributing to the rates and overall support of the city maintenance and developments? I could see residential rates, and for vacant residential or vacant commercial. Are the occupied commercial classified as 'other'? Most of the issues that rates contribute to which I see as a resident along Beaufort street are a result of the commercial properties (some examples include excess garbage/waste, general traffic, graffiti, safety etc). If they are paying less rates than residential (as the 'other' category shows) that would not make sense nor seem fair to the residential properties that often

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Share your thoughts : Survey Report for 22 May 2024 to 13 June 2024



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	have to bear the brunt of the issues of the surrounding commercial properties. Can you please provide clarity on how this is worked out?
Screen Name Redacted 5/31/2024 12:44 PM	Both vacant residential and vacant commercial rates should be increased substantially to encourage development.
Screen Name Redacted 6/01/2024 08:16 AM	I feel both the rate and minimum rate numbers for vacant residential and vacant commercial are too low. Properties vacant more than 12 months without good reason need to pay much more.
Screen Name Redacted 6/02/2024 10:39 AM	I have two comments and they are consistent with previous years. Why is it that 'Commercial' or 'Other' rates have a lower cents in the dollar value than residential? It defies logic that a business that derives revenue from a property pays lower rates than residents to the tune of 6%. This should be the other way round. My second comment is in relation to UGP. This has gone awfully quiet. What is the status and how does this impact overall rates. I find the CoV proposal to finance UGP murky at best. Congrats on the higher rates for vacant properties - hopefully this will give people an incentive to bring life back into areas. And you seem to have it the right way round for vacancies.
Screen Name Redacted 6/03/2024 02:01 PM	I support the imposition of differential rates, but it doesn't go far enough. In a housing crisis the difference should be greater - that is, the rates on vacant property (especially vacant residential property) should be even higher, to really encourage the use of those properties for housing. (And any increased revenue then applied to reduce the rates for residents.)
Screen Name Redacted 6/07/2024 11:29 AM	I'm all for a MASSIVE increase on rates for vacant residential and commercial properties. The higher the better!
Screen Name Redacted 6/07/2024 02:33 PM	After another year of extraordinary and wilful waste, constant staff changes and associated costs and gross financial mismanagement ratepayers are expected to pay more in rates. For what? More waste? This is at a time when families are struggling to keep a roof over their heads and food on the table. Shame on you!
Screen Name Redacted 6/07/2024 03:23 PM	Residential houses that are investment properties should be charged double rates.

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Page 4 of 6



Share your thoughts : Survey Report for 22 May 2024 to 13 June 2024



Screen Name  
Redacted

6/12/2024 03:48 PM

I saw the facebook post asking for feedback on differential rates for 2024/25, but like previous years, there is no context to the numbers provided. Without context, I'm not sure how you can expect ratepayers to provide any meaningful feedback. Yes, you provide minimum payment information, but I'd say that the vast majority don't pay anywhere near that, so this information is not relevant to them. Some suggestions on what you could provide: - last year's differential rates and percentage change - information to help ratepayers calculate the impact on their own rates I understand that there is a legislative requirement to give notice, but the city seems to be doing the absolute minimum to satisfy this requirement, rather than giving ratepayers enough information to understand the impact to them and then provide meaningful feedback. I also haven't seen any emails advertising these proposed rates - these would reach more people than a facebook post which is easily skipped over. Is there a reason for this? The city is sending plenty of emails for other purposes. Finally, I notice that there were comments that were attached to the facebook post on this subject, but that they have disappeared. They were not inappropriate in content or language and this seems strange for a post requesting feedback. Can you please advise if the city removed them?

Screen Name  
Redacted

6/12/2024 04:45 PM

Another year of rate increases above the level of inflation are not warranted, particularly with the declining standards of basic services provided by the City. No one seems to know where all of this money is going. One has to ask when enough is enough? Additional percentage contributions marked as for underground power (but not really for underground power, more to fund loans for the real underground power bills) made two years ago are compounding with the increase every year, and there is still nothing tangible to show for it. There's no real way for ratepayers to provide input to this process. Yes, they can speak at a council meeting, but as far as I can tell, that has never amounted to any change - the mayor, councilors and city have already made their mind up and are simply going through the formalities.

Screen Name Redacted

6/11/2024 08:01 PM

Apologies but I promise this is the last email. I actually would like this issue formally raised with Council. Please let me know if you want me to email the Mayor directly.

I just did a bit of a comparison as I was pondering if my thinking is so far off the mark. A quick Google search revealed that it is Vincent that is the odd one out.

This should be reviewed before rates are set and struck for 2024/25 – it is grossly unfair in comparison:

Most Councils charge higher rates to Commercial entities, in some instances a lot more that is fair. The only metro council I found so far that does it the other way round is Vincent.

Share your thoughts : Survey Report for 22 May 2024 to 13 June 2024



		Residential	Non-residential Commercial	% Difference
Town of Victoria Park	2024/25	\$0.09058	\$0.11000	21.4
City of Sterling	2024/25	\$0.05285	\$0.05736	8.5
City of Bayswater	2024/25	\$0.07443	\$0.07815	5.0
City of Perth	2024/25	\$0.06074	\$0.06820	12.3
City of Kwinana	2023/24	\$0.08947	\$0.18586	107.7
City of Fremantle	2023/24	\$0.07921	\$0.10742	35.6
City of Nedlands	?	\$0.05845	\$0.07212	23.4
City of East Fremantle	2023/24	\$0.06893	\$0.11684	69.5
City of Armadale	2023/24	\$0.09404	\$0.09813	4.4
City of Joondalup	2023/24	\$0.05324	\$0.06999	31.5
City of Vincent	2024/25	\$0.07826	\$0.07374	-5.8

Mandatory Question (17 response(s))

Question type: Essay Question