



CITY OF VINCENT

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CITY OF VINCENT

2019/20 ANNUAL BUDGET

Adopted 25 June 2019
Ordinary Council Meeting



CITY OF VINCENT

ANNUAL BUDGET 2019/20

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EXECUTIVE SUMMARY

The 2019/20 budget is being developed in an environment of identified immediate and longer term responses to maintenance and upgrade of the City of Vincent's infrastructure, and a need to drive costs down based on improved efficiencies of practices and use of resources. The 2019/20 budget is a prudent budget, which will provide for the City to continue to deliver to the standard our ratepayers and residents expect while concurrently demonstrating sensible use of funds available from various sources including rates revenue.

The following is contained within this Budget Commentary document, to assist in understanding the process and outcomes of the 2019/20 budget development:

- A summary timeline of the workshops and meetings held with Council to finalise the detail of the budget
- A summary of the legislative requirements for local government budget development frameworks
- An overview of the financial statements contained within the statutory budget document
- Information on the 2018/19 forecast financial outcomes
- Summaries of the operating and capital budgets for 2019/20
- An overview of the 2019/20 rating strategy.

The 2019/20 budget is one element of a framework that facilitates robust financial management while acknowledging the importance of the outcomes of the City of Vincent. Other elements of this framework include:

- Community Budget Submissions process and outcomes (25 June 2019 Council Agenda)
- Corporate Business Plan process and outcomes (currently being reviewed)
- Strategic Community Plan 2018 – 2028 (adopted by Council 16 October 2018)
- Long Term Financial Plan (currently being reviewed)

1 BUDGET PREPARATION

1.1 Budget Process and Timetable

30 January 2019 - Budget Workshop 1

- Budget process overview and timeline
- Separate waste charge discussion
- Asset Management Plan update
- Councillor and community budget submissions

19 February 2019 - Budget Workshop 2

- Capital and New Operating Initiatives submissions

19 March 2019 – Budget Workshop 3

- Workforce Plan update
- Proposed Fees and Charges
- Council Member Budget Submissions
- Community Budget Submissions
- Capital and new operating initiatives

7 May 2019 – Budget Workshop 4

- Rate Setting Statement and Rates modelling
- Capital and new operating initiatives
- Council Member budget submissions
- Community budget submissions
- Review Festival and Events Sponsorship

21 May 2019 – Special Council Meeting

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

11 June 2019 – Budget Workshop 5

- Budget Update with rating submissions
- Budget Newsletter Review
- Workforce Plan Update
- Rate Setting Statement

18 June 2019 – Council Briefing

- Draft Budget presented to Council Briefing

25 June 2019 – Council Meeting

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

2. BUDGET DEVELOPMENT FRAMEWORK

2.1 Legislative Requirements

Section 6.2 of the *Local Government Act 1995* (the Act), prescribes that during the period 1 June and 31 August, local governments are required to prepare and adopt “*in the form and manner prescribed*” a budget for its municipal fund for the financial year ending 30 June.

In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56 and to prepare a detailed estimate for the current year of –

- (a) the expenditure by the local government; and
- (b) the revenue and income, independent of general rates, of the local government; and
- (c) the amount required to make up the deficiency, if any, shown by comparing the estimated expenditure with the estimated revenue and income.

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

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

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

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

- (a) particulars of the estimated expenditure proposed to be incurred by the local government; and
- (b) detailed information relating to the rates and service charges which will apply to land within the district including -
 - (i) the amount it is estimated will be yielded by the general rate; and
 - (ii) the rate of interest (if any) to be charged by the local government on unpaid rates and service charges; and
- (c) the fees and charges proposed to be imposed by the local government; and
- (d) the particulars of borrowings and other financial accommodation proposed to be entered into by the local government; and
- (e) details of the amounts to be set aside in, or used from, reserve accounts and of the purpose for which they are to be set aside or used; and
- (f) particulars of proposed land transactions and trading undertakings (as those terms are defined in and for the purpose of section 3.59) of the local government; and
- (g) such other matters as are prescribed.

3 STATUTORY BUDGET

The following is a brief description of the key financial tables included in the Budget.

Rate Setting Statement:

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

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

Statement of Comprehensive Income by Nature or Type:

This statement focuses purely on operating revenue and expenditure and is disclosed according to nature or type rather than program or function. Expenses are disclosed according to their nature such as depreciation, transports costs, rent expense, wages and salaries etc.

Statement of Comprehensive Income By Program:

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

Statement of Cash Flows:

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

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

4 2018/19 FORECAST FINANCIAL OUTCOMES

An important element of budgeting is reviewing the current budget (2018/19) and forecasting the anticipated end of year position.

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

The guideline includes the following introduction:

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

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

The table below demonstrates budgeted against actual opening balances for the previous four years, and the budgeted surplus to be carried forward into 2019/20. It is noted that a major budget correction was required in 2014/15 to deal with the deficit in funding from the prior year.

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Budget 1 July Opening Balance - Surplus / (Deficit)	\$ 1,698,660	\$ 922,458	\$ 2,454,494	\$ 3,914,577	\$ 3,199,779	\$ 576,865	\$ 4,259,422	\$ 4,035,268	\$ 4,829,483
Actual 1 July Opening Balance - Surplus / (Deficit)	-\$ 2,644,360	-\$ 2,296,766	-\$ 3,005,281	-\$ 3,803,161	-\$ 4,758,710	\$ 1,007,891	\$ 4,251,223	\$ 4,475,025	\$ 5,524,402
Rating Surplus / (Shortfall)	-\$ 4,343,020	-\$ 3,219,224	-\$ 5,459,775	-\$ 7,717,738	-\$ 7,958,489	\$ 431,026	-\$ 8,199	\$ 439,757	\$ 694,919
Budget 30 June Closing Balance - Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,897
Actual 30 June Surplus/(Deficit)	-\$ 2,296,766	-\$ 3,005,281	-\$ 3,803,161	-\$ 4,758,710	\$ 1,007,891	\$ 4,251,223	\$ 4,475,025	\$ 5,524,402	\$ 5,929,992
Value of Municipal funded carry forwards	\$ 2,186,458	\$ 2,035,074	\$ 2,989,877	\$ 3,159,827	\$ 2,065,879	\$ 1,974,499	\$ 2,663,776	\$ 2,083,624	\$ 3,236,461
Underlying 30 June Surplus/(Deficit)	-\$ 4,483,224	-\$ 5,191,739	-\$ 5,838,235	-\$ 7,748,587	-\$ 1,057,988	\$ 2,276,724	\$ 1,811,249	\$ 3,440,778	\$ 2,693,531

* Actual 30 June 2019 is the estimated end of year result including carry forward funding

* Actual 30 June 2019 is the estimated end of year result including carry forward funding

The 30 June 2019 estimated surplus includes an unbudgeted provision of \$522,360 in anticipation of receipt of a 50% advance on the 2019/20 Financial Assistance Grant.

5 OPERATING BUDGET 2019/20

5.1 Income statement – revenue and expenditure

INCOME STATEMENT BY NATURE OR TYPE									
	2014/15	2015/16	2016/17	2017/18	2018/19		2019/20	Variance to:	
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Revised Budget	Forecast Actual	Draft Budget	2018/19 Actual	Revised Budget
REVENUE									
Rates	27,478,028	29,601,379	31,234,580	33,377,748	34,561,485	34,157,867	35,526,498	4.0%	2.8%
Operating Grants, Subsidies & Contributions	2,138,565	966,658	1,990,993	2,217,799	659,633	1,673,751	947,389	-43.4%	43.6%
Fees and Charges	19,654,668	19,285,579	18,382,601	18,873,789	19,411,921	19,558,735	19,680,225	0.6%	1.4%
Interest Earnings	907,919	1,106,722	959,203	1,028,880	961,260	1,008,142	1,033,288	2.5%	7.5%
Other Revenue	1,418,990	1,503,562	1,324,228	1,429,638	1,462,365	1,355,878	1,226,243	-9.6%	-16.1%
	51,598,170	52,463,900	53,891,605	56,927,854	57,056,664	57,754,373	58,413,643	1.1%	2.4%
EXPENDITURE									
Employee Costs	(23,287,895)	(24,323,430)	(21,835,574)	(23,248,963)	(24,675,882)	(25,493,467)	(25,440,892)	-0.2%	3.1%
Materials and Contracts	(14,237,564)	(14,999,747)	(15,829,592)	(17,274,514)	(18,686,189)	(16,683,962)	(19,559,718)	17.2%	4.7%
Utility Charges	(1,913,034)	(1,927,414)	(1,808,666)	(1,933,363)	(1,912,150)	(1,953,561)	(1,718,630)	-12.0%	-10.1%
Depreciation on Non-Current Assets	(11,214,551)	(10,089,839)	(9,094,953)	(10,386,679)	(11,157,341)	(11,197,359)	(11,191,787)	0.0%	0.3%
Interest Expenses	(1,163,983)	(1,093,320)	(1,045,540)	(997,101)	(954,449)	(948,240)	(723,058)	-23.7%	-24.2%
Insurance Expenses	(1,137,988)	(923,484)	(874,147)	(829,909)	(675,216)	(707,651)	(534,879)	-24.4%	-20.8%
Other Expenditure	(173,107)	206,804	(2,573,538)	(2,974,253)	(3,360,475)	(2,846,892)	(3,359,584)	18.0%	0.0%
	(53,128,122)	(53,150,430)	(53,062,010)	(57,644,782)	(61,421,702)	(59,831,132)	(62,528,548)	4.5%	1.8%
UNDERLYING OPERATING RESULT	(1,529,952)	(686,530)	829,595	(716,928)	(4,365,038)	(2,076,759)	(4,114,905)		
Non-Operating Grants & Contributions	1,000,136	1,384,622	2,594,651	2,610,635	1,872,868	1,545,504	1,843,230		
Profit/Loss on Asset Disposal	6,694,802	3,487,327	397,062	836,070	437,908	530,474	34,073		
Revaluation	(814,891)	0	0	(3,572,563)					
NET RESULT	5,350,095	4,185,419	3,821,308	(842,786)	(2,054,262)	(781)	(2,237,602)		

The above Table shows the movements in the Operating Budget since 2014/15, with the percentage variation from 2018/19. Key factors contributing to the variations are detailed below:

REVENUE

- Rates:** The budget is reflecting an overall increase of 3.0%, attributed to a 0.5% increase in the rate base and a 2.7% and 1.5% increase in the rate-in-\$ and minimum rate for the Residential and Other category respectively. Growth for 2019/20 is expected to remain similar to 2018/19.
- Grants/Subsidies/Contributions:** 50% of the 2019/20 Financial Assistance Grant is forecast to be received in advance and recorded as revenue for 2018/19, which is inconsistent with the Revised Budget. A corresponding value has been factored into the Opening Balance for 2019/20. There is also revenue of \$260,000 to recognise a transfer from Trust of Percent for Art contributions, which will in turn be transferred to Reserve.
- Fees and Charges** The budget is reflecting a 1.4% increase over the 2018/19 Budget.
- Interest Earnings** Overall interest revenue is forecast to increase by 2.5% on the 2018/19 forecast result.
- Other Revenue:** Attributable to reimbursements and sundry income. This income area can vary each year depending on circumstances contributing to sundry income.

EXPENDITURE

Employee Costs:	The Budget is reflecting a 3.1% increase on the prior year Revised Budget, but is closely aligned to the Forecast Actual for 2018/19. The Budget includes a provision for annual salary increments plus a component for additional positions to assist in delivering and enhancing City services.
Materials and Contracts:	A 4.7% increase is proposed, with increases spread across a variety of operational areas, including one-off expenses for the 2019 local government elections and triennial GRV revaluation. This budget also commits significant funding towards a range of new operating initiatives, with a component carried forward from 2018/19, contributing to the variance between 2018/19 Forecast Actual and Budget.
Utility Charges	A 10% reduction is directly related to savings attributed to the installation of solar panels on four of the city's major buildings.
Interest Expenses	A key feature of the budget is a \$4.2m principal repayment on one of the City's loans. As a result, interest expenses are forecast to reduce by 24% in 2019/20.
Other Expenditure:	Budget is consistent with the previous year.

5.2 Financing Activities

The Rate Setting Statement lists the following annual financing activities scheduled for 2019/20:

- Repayment of long term borrowings - loan principal repayments of \$6,132,377, which includes a \$5.2m 'balloon' repayment on Loan No. 2 – 246 Vincent Street, Leederville.
- Proceeds from new borrowings – the above balloon repayment is being funded from a \$4.2m transfer from Reserve, with the residual balance being refinanced over 5 years.
- Transfers to Reserves of \$1,088,515 including a \$500,000 contribution towards the cost of implementation of the FOGO (Food Organic Garden Organics) initiative in 2020/21 and a \$280,000 transfer of cash in lieu contributions for parking and percent for art to the respective reserves. The balance is the transfer and allocation of interest earnings.
- Transfer from Reserves of \$5,597,436, with \$1,380,000 funding capital projects and \$4,217,436 for the loan repayment.

5.3 Non-Operating Budget

As detailed in the Statement of Comprehensive Income by Nature or Type (and Program), the following Non-Operating transactions are proposed for 2019/20:

- Capital Grants directly associated with the Capital Works Program (including carry forward funding) totalling \$1,843,230;
- Profit on asset disposals of \$241,185. This takes into account the current 'book value' of assets being sold against the total proceeds from the sale. This is a non-cash transaction.
- Loss on asset disposals of \$207,112. As with the above 'profit', this item reflects those assets where the proceeds are lower than the current book value.
- The RSS specifies \$555,000 for Proceeds from Disposal of Assets, which relates to the actual sale/trade-in of plant listed for replacement in the 2019/20 Capital Works Program.

6 CAPITAL BUDGET 2019/20

6.1 General Observation

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

The City is continuing to develop processes to improve the robustness of the capital works program, informed by a comprehensive Asset Maintenance Plan. In line with this, a four year capital works plan was presented during budget workshops that reflected an average capital works program of \$9.0m each year.

6.2 2019/20 Capital Works Programme

The 2019/20 Draft Capital Works Program (**Attachment 3**) lists total new projects to the value of \$10,090,992 as summarised below:

Capital Works Budget 2019/20		Funding Source			
Category	Total	Municipal	Reserve	Grant	Contribution
Land & Buildings	2,326,000	1,942,000	150,000	234,000	0
Infrastructure Assets	5,392,492	3,676,882	450,000	1,265,610	0
Plant and Equipment	1,988,500	1,537,500	0	55,000	396,000
Furniture and Equipment	384,000	384,000	0	0	0
	10,090,992	7,540,382	600,000	1,554,610	396,000

Following a review of the progress of works in 2018/19 and addition of the Carry Forward projects to the value of \$ 4,684,385, the full budget for capital expenditure in 2019/20 is.

Draft Capital Works Budget 2019/20		Funding Source				23%	58%	19%
Category	Total	Municipal	Reserve	Grant	Contribution	Upgrade	Renew	New
Land & Buildings	3,019,133	2,225,133	560,000	234,000	0	750,000	1,831,000	438,133
Infrastructure Assets	7,297,661	5,314,051	450,000	1,533,610	0	2,078,500	3,624,161	1,595,000
Plant and Equipment	3,608,036	2,544,676	170,000	348,360	545,000	460,510	3,033,786	113,740
Furniture and Equipment	850,547	650,547	200,000	0	0	86,547	142,000	622,000
	14,775,377	10,734,407	1,380,000	2,115,970	545,000	3,375,557	8,630,947	2,768,873

The following table provides a comparison of the level of carry forward projects included in previous budgets:

	2016/17 Adopted Budget	2017/18 Adopted Budget	2018/19 Adopted Budget	2019/20 Draft Budget
Total Capital Budget	13,761,598	13,411,320	14,789,424	14,775,377
Carry Forward	3,894,600	3,206,465	3,169,772	4,684,385
Carry Forward %	28.3%	23.9%	21.4%	31.7%

Whilst the carry forward total is significant, it is noted that of the \$1.62m carried forward under Plant and Equipment, orders to the value of \$1.47m have been raised with delivery expected early in 2019/20.

Carry forward projects come forward with their relevant funding, so they have no impact on the demand for rates in 2019/20. In the case of the Municipal funded projects, the equivalent funding is factored into the Opening Balance, whereas the receipt of a Grant and Reserve funding is transferred to be recognised in 2019/20.

7 RATING STRATEGY

7.1 Legislation

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

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

7.2 Background

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

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

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

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

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

Growth

Vincent has been experiencing a moderate level of growth in the number of rateable properties, which therefore increases the rate base and level of income able to be generated from rates. Whilst an average annual increase of 1.7% has been achieved between 2010 – 2018, the following table reflects a slow down to 0.55%, the lowest increase in rateable properties since 2011/12:

Year (30 June)	Rateable Increase		
	Properties	Number	%
2019	18834	103	0.55%
2018	18731	383	2.09%
2017	18348	481	2.69%
2016	17867	313	1.78%
2015	17554	283	1.64%
2014	17271	539	3.22%
2013	16732	129	0.78%
2012	16603	31	0.19%
2011	16572	246	1.51%
2010	16326	256	1.59%

7.3 Minimum Rates

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

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Total Rateable Properties	16,603	16,732	17,271	17,554	17867	18,348	18731	18840
Total Rate Revenue (\$)	\$25,362,390	\$27,302,021	\$26,909,021	\$29,396,786	\$30,725,530	\$32,768,090	\$34,403,696	\$35,451,498
Minimum Rate (\$)	\$655.00	\$681.00	\$707.00	\$907.00	\$1,007.00	\$1,100.00	\$1,180.00	\$1,211.90
Number on Minimum Rates	791	761	907	2,125	3,230	4,417	5,818	5,830
Minimum Rates Paid (\$)	\$518,110	\$518,241	\$642,663	\$1,928,896	\$3,252,610	\$4,859,956	\$6,866,496	\$7,064,508
Percentage increase	5.0%	4.0%	3.8%	28.3%	11.0%	9.2%	7.3%	2.7%
\$ Increase	\$31.00	\$26.00	\$26.00	\$200.00	\$100.00	\$93.00	\$80.00	\$31.90

7.4 Differential Rates

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

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

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

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

7.5 Rating Benchmark

In developing an equitable rating model, it is useful to undertake a comparison with other metropolitan local governments. The following table details how the rate in the dollar and waste collection charges (where they are applied separately) imposed in 2018/19 impact on the rate levied on an individual residential property at a nominated Gross Rental Value (GRV) of \$22,245.

2018/19 Residential Rating Category Comparison table								
Council	Rate in \$	Minimum Rates	Waste Charge	Security	Total		Ranking based on:	
					Total Minimum Payable	Rates based on a GRV of \$22,245	Minimum	\$22,245
Perth	5.740300	\$ 705.00	\$ 313.65		\$ 1,018.65	\$ 1,590.58	1	11
East Fremantle	6.831000	\$ 1,080.00	\$ -		\$ 1,080.00	\$ 1,519.56	2	8
Cottesloe	6.182000	\$ 1,122.00	\$ -		\$ 1,122.00	\$ 1,375.19	3	1
Belmont	5.242300	\$ 825.00	\$ 313.32		\$ 1,138.32	\$ 1,479.47	4	7
Vincent	6.475000	\$ 1,180.00	\$ -		\$ 1,180.00	\$ 1,440.36	5	5
Mosman Park	6.635200	\$ 885.00	\$ 322.50		\$ 1,207.50	\$ 1,798.50	6	18
Stirling	4.967000	\$ 845.00	\$ 345.00	\$ 30.00	\$ 1,220.00	\$ 1,449.91	7	6
Bayswater	6.210000	\$ 880.00	\$ 347.85		\$ 1,227.85	\$ 1,729.26	8	15
Canning	4.537000	\$ 800.00	\$ 374.00	\$ 55.50	\$ 1,229.50	\$ 1,383.26	9	2
Victoria Park	8.400000	\$ 1,233.00	\$ -		\$ 1,233.00	\$ 1,868.58	10	22
Joondalup	5.465600	\$ 889.00	\$ 346.00		\$ 1,235.00	\$ 1,561.82	11	10
South Perth	6.661200	\$ 984.00	\$ 305.00		\$ 1,289.00	\$ 1,786.78	12	17
Swan	7.412400	\$ 880.00	\$ 418.00		\$ 1,298.00	\$ 2,066.89	13	27
Claremont	6.354700	\$ 1,302.00	\$ -		\$ 1,302.00	\$ 1,413.60	14	3
Gosnells	6.391000	\$ 962.00	\$ 341.00		\$ 1,303.00	\$ 1,762.68	15	16
Fremantle	7.203000	\$ 1,320.00	\$ -		\$ 1,320.00	\$ 1,602.31	16	12
Kwinana	7.999000	\$ 1,036.00	\$ 286.00		\$ 1,322.00	\$ 2,065.38	17	26
Melville	6.436998	\$ 1,269.47	\$ -	\$ 56.40	\$ 1,325.87	\$ 1,431.91	18	4
Mundaring	8.194800	\$ 841.00	\$ 495.00		\$ 1,336.00	\$ 2,317.93	19	29
Wanneroo	6.496300	\$ 971.00	\$ 410.00		\$ 1,381.00	\$ 1,855.10	20	20
Peppermint Grove	7.769000	\$ 1,385.00	\$ -		\$ 1,385.00	\$ 1,728.21	21	14
Cockburn	7.458000	\$ 1,328.00	\$ -	\$ 80.00	\$ 1,408.00	\$ 1,659.03	22	13
Kalamunda	5.931000	\$ 884.00	\$ 539.00		\$ 1,423.00	\$ 1,858.35	23	21
Cambridge	5.841440	\$ 953.00	\$ 500.00		\$ 1,453.00	\$ 1,799.43	24	19
Bassendean	7.230000	\$ 1,095.00	\$ 365.00		\$ 1,460.00	\$ 1,973.31	25	25
Armadale	8.485000	\$ 1,161.00	\$ 377.50		\$ 1,538.50	\$ 2,264.99	26	28
Rockingham	7.009580	\$ 1,158.00	\$ 370.00	\$ 35.50	\$ 1,563.50	\$ 1,929.28	27	23
Subiaco	6.559000	\$ 1,165.00	\$ 505.00		\$ 1,670.00	\$ 1,964.05	28	24
Nedlands	5.626400	\$ 1,401.00	\$ 298.00		\$ 1,699.00	\$ 1,549.59	29	9

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

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

In a Residential rating context, the above table demonstrates, that when the Waste Collection charge is factored in, in 2018/19 the City of Vincent:

1. had the fifth lowest Minimum Rate in the metropolitan area; and
2. had the fifth lowest combined Rates/Waste Charge of the 29 local governments listed for a residential property with a GRV of \$22,245 (Vincent's mean GRV).

7.6 2019/20 Rates

The Budget deficit presented on the Rate Setting Statement (**Attachment 2**) is \$35,526,498. This represents an increase of approximately 3% on the City's rate revenue of \$34,157,867 in 2018/19. As properties are developed throughout the year, the City is provided updated valuation data, which is then utilised to issue interim rates. In 2019/20, it is anticipated this growth offset by Rates waivers will provide approximately \$75,000, therefore the balance of the Budget Deficiency will need to be derived from the levying of the Annual Rates.

Approximately 0.5% of this increase will be generated from the annual growth in the rate base. For the balance it is proposed that:

- a 2.7% increase be applied to the 2018/19 rate in the dollar for Residential properties;
- a 1.5% increase be applied to the Other and Commercial Vacant categories; and
- increase the minimum rate for Residential and Other be increased to \$1,211.90 and Commercial Vacant to \$1,516.40; and

Based on the above, the following table demonstrates the Differential and Minimum Rates proposed for 2019/20, with a comparison over the last three years:

Rating Category	2016/17		2017/18		2018/19		Adopted 2019/20	
	Rate-in-\$	Minimum	Rate-in-\$	Minimum	Rate-in-\$	Minimum	Rate-in-\$	Minimum
Commercial Vacant	0.11914	\$1,414.00	0.12236	\$1,414.00	0.12628	\$1,494.00	0.12817	\$1,516.40
Residential	0.06124	\$1,007.00	0.06289	\$1,100.00	0.06475	\$1,180.00	0.06650	\$1,211.90
Other	0.06463	\$1,007.00	0.06489	\$1,100.00	0.06619	\$1,180.00	0.06718	\$1,197.70
INCREASE								
Commercial Vacant	2.9%	0.00%	2.7%	0.0%	3.2%	5.7%	1.5%	1.5%
Residential	2.9%	11.0%	2.7%	9.2%	3.2%	7.3%	2.7%	2.7%
Other	2.9%	11.0%	0.4%	9.2%	2.0%	7.3%	1.5%	1.5%

7.7 Pensioner Concession

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



CITY OF VINCENT

2019/20

BUDGET FINANCIAL STATEMENTS

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Estimated Actual	2018/19 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	35,526,498	34,157,867	34,717,855
Operating grants, subsidies and contributions	9	947,389	1,673,751	779,453
Fees and charges	8	19,680,225	19,558,735	19,251,366
Interest earnings	10(a)	1,033,288	1,008,142	941,260
Other revenue	10(b)	1,226,243	1,355,878	1,546,630
		58,413,643	57,754,373	57,236,564
Expenses				
Employee costs		(25,440,892)	(25,493,467)	(24,316,824)
Materials and contracts		(19,559,718)	(16,683,962)	(18,617,433)
Utility charges		(1,718,630)	(1,953,561)	(1,852,150)
Depreciation on non-current assets	5	(11,191,787)	(11,197,359)	(10,289,210)
Interest expenses	10(d)	(723,058)	(948,240)	(954,449)
Insurance expenses		(534,879)	(707,651)	(675,216)
Other expenditure		(3,359,584)	(2,846,892)	(2,960,894)
		(62,528,548)	(59,831,132)	(59,666,176)
Subtotal		(4,114,905)	(2,076,759)	(2,429,612)
Non-operating grants, subsidies and contributions	9	1,843,230	1,545,504	1,829,854
Profit on asset disposals	4(b)	241,185	215,814	296,730
Loss on asset disposals	4(b)	(207,112)	(18,673)	(192,155)
Profit on Assets Held for Sale (TPRC Joint Venture)		0	333,333	583,333
		1,877,303	2,075,978	2,517,762
Net result		(2,237,602)	(781)	88,150
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(2,237,602)	(781)	88,150

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

FOR THE YEAR ENDED 30TH JUNE 2020

BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the budget.

2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 14.

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

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES**EMPLOYEE COSTS**

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**
BY REPORTING PROGRAM

		2019/20	2018/19	2018/19
	NOTE	Budget	Estimated Actual	Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		41,000	42,012	91,240
General purpose funding		37,547,786	36,721,857	36,669,763
Law, order, public safety		128,950	149,340	162,350
Health		379,280	415,311	350,385
Education and welfare		135,903	139,200	196,115
Community amenities		1,402,345	1,745,640	830,189
Recreation and culture		10,045,133	9,684,786	10,281,322
Transport		8,127,427	8,213,835	8,222,300
Economic services		358,300	324,426	238,250
Other property and services		247,519	317,965	194,650
		58,413,643	57,754,372	57,236,564
Expenses excluding finance costs	5,10(c)(e)(f)(g)			
Governance		(3,861,338)	(2,907,499)	(2,913,252)
General purpose funding		(839,040)	(586,599)	(594,429)
Law, order, public safety		(1,435,802)	(1,633,422)	(1,583,001)
Health		(1,689,208)	(1,138,695)	(1,390,935)
Education and welfare		(1,356,463)	(1,009,676)	(1,239,601)
Community amenities		(13,246,867)	(11,185,726)	(12,714,195)
Recreation and culture		(22,105,297)	(23,425,299)	(22,688,147)
Transport		(13,987,463)	(13,434,545)	(12,839,008)
Economic services		(639,026)	(725,622)	(919,837)
Other property and services		(2,644,986)	(2,835,808)	(1,829,322)
		(61,805,490)	(58,882,891)	(58,711,727)
Finance costs	6, 10(d)			
Recreation and culture		(723,058)	(948,240)	(953,324)
Other property and services		0	0	(1,125)
		(723,058)	(948,240)	(954,449)
Subtotal		(4,114,905)	(2,076,759)	(2,429,612)
Non-operating grants, subsidies and contributions	9	1,843,230	1,545,504	1,829,854
Profit on disposal of assets	4(b)	241,185	215,814	296,730
(Loss) on disposal of assets	4(b)	(207,112)	(18,673)	(192,155)
Reversal of prior year loss on revaluation of assets		0	333,333	583,333
		1,877,303	2,075,978	2,517,762
Net result		(2,237,602)	(781)	88,150
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(2,237,602)	(781)	88,150

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

FOR THE YEAR ENDED 30TH JUNE 2020**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

Governance

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

General Purpose Funding

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

Law, Order and Public Safety

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

Health

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

Education and Welfare

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

Community Amenities

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

Recreation and Culture

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

Transport

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

Economic Services

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

Other Property and Services

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		35,526,498	34,157,867	34,725,855
Operating grants, subsidies and contributions		947,389	1,673,751	779,453
Fees and charges		19,680,225	19,558,735	19,572,366
Interest earnings		1,033,288	1,008,142	941,260
Goods and services tax		0	0	1,013,564
Other revenue		1,226,243	1,355,878	1,521,630
		58,413,643	57,754,373	58,554,128
Payments				
Employee costs		(25,440,892)	(25,493,467)	(23,955,821)
Materials and contracts		(19,559,718)	(16,683,962)	(19,554,559)
Utility charges		(1,718,630)	(1,953,561)	(1,852,150)
Interest expenses		(723,058)	(948,240)	(954,449)
Insurance expenses		(534,879)	(707,651)	(675,216)
Goods and services tax		0	0	(1,013,564)
Other expenditure		(3,359,584)	(2,846,892)	(2,960,894)
		(51,336,761)	(48,633,773)	(50,966,653)
Net cash provided by (used in) operating activities	3	7,076,882	9,120,600	7,587,475
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(7,477,716)	(3,699,078)	(7,009,922)
Payments for construction of infrastructure	4(a)	(7,297,661)	(5,569,513)	(7,779,502)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,843,230	1,545,504	1,829,854
Proceeds from joint venture		0	333,333	583,333
Proceeds from sale of plant & equipment	4(b)	555,000	306,571	475,000
Net cash provided by (used in) investing activities		(12,377,147)	(7,083,183)	(11,901,237)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(6,132,377)	(948,228)	(1,017,424)
Proceeds from new borrowings	6(b)	1,000,000	0	428,000
Net cash provided by (used in) financing activities		(5,132,377)	(948,228)	(589,424)
Net increase (decrease) in cash held		(10,432,642)	1,089,189	(4,903,186)
Cash at beginning of year		21,955,208	20,866,019	20,149,537
Cash and cash equivalents at the end of the year	3	11,522,566	21,955,208	15,246,351

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	5,929,991	5,524,402	4,829,483
		5,929,991	5,524,402	4,829,483
Revenue from operating activities (excluding rates)				
Governance		41,000	42,012	91,240
General purpose funding		2,021,288	2,563,990	1,951,908
Law, order, public safety		168,751	158,089	215,385
Health		386,779	415,311	355,390
Education and welfare		135,903	190,310	231,115
Community amenities		1,408,540	1,749,211	836,304
Recreation and culture		10,045,133	9,698,704	10,302,207
Transport		8,127,427	8,213,835	8,222,300
Economic services		366,171	324,426	238,250
Other property and services		427,338	789,765	954,673
		23,128,330	24,145,653	23,398,772
Expenditure from operating activities				
Governance		(3,861,338)	(2,913,780)	(2,921,427)
General purpose funding		(839,040)	(586,599)	(594,429)
Law, order, public safety		(1,435,802)	(1,633,422)	(1,583,001)
Health		(1,689,208)	(1,138,695)	(1,390,935)
Education and welfare		(1,356,463)	(1,009,676)	(1,239,601)
Community amenities		(13,246,867)	(11,185,726)	(12,714,195)
Recreation and culture		(22,828,355)	(24,373,539)	(23,641,471)
Transport		(13,988,232)	(13,434,545)	(12,839,008)
Economic services		(639,026)	(738,014)	(919,837)
Other property and services		(2,851,329)	(2,835,808)	(2,014,427)
		(62,735,660)	(59,849,804)	(59,858,331)
Non-cash amounts excluded from operating activities	2 (b)(ii)	11,157,714	11,199,677	9,601,302
Amount attributable to operating activities		(22,519,625)	(18,980,072)	(22,028,774)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	1,843,230	1,545,504	1,829,854
Proceed from joint venture		0	333,333	583,333
Purchase property, plant and equipment	4(a)	(7,477,716)	(3,699,078)	(7,009,922)
Purchase and construction of infrastructure	4(a)	(7,297,661)	(5,569,513)	(7,779,502)
Proceeds from disposal of assets	4(b)	555,000	306,571	475,000
Amount attributable to investing activities		(12,377,147)	(7,083,183)	(11,901,237)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(6,132,377)	(948,228)	(1,017,424)
Proceeds from new borrowings	6(b)	1,000,000	0	428,000
Transfers to cash backed reserves (restricted assets)	7(a)	(1,088,515)	(2,073,454)	(1,542,713)
Transfers from cash backed reserves (restricted assets)	7(a)	5,597,436	857,062	1,546,190
Amount attributable to financing activities		(623,456)	(2,164,620)	(585,947)
Budgeted deficiency before general rates		(35,520,228)	(28,227,875)	(34,515,958)
Estimated amount to be raised from general rates	1	35,526,498	34,157,867	34,717,855
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	6,270	5,929,991	201,897

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	5,929,991	5,524,402	4,829,483
		5,929,991	5,524,402	4,829,483
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	9	947,389	1,673,751	779,453
Fees and charges	8	19,680,225	19,558,735	19,251,366
Interest earnings	10(a)	1,033,288	1,008,142	941,260
Other revenue	10(b)	1,226,243	1,355,878	1,546,630
Profit on asset disposals	4(b)	241,185	215,814	296,730
		23,128,330	23,812,320	22,815,439
Expenditure from operating activities				
Employee costs		(25,440,892)	(25,493,467)	(24,316,824)
Materials and contracts		(19,559,718)	(16,683,962)	(18,617,433)
Utility charges		(1,718,630)	(1,953,561)	(1,852,150)
Depreciation on non-current assets	5	(11,191,787)	(11,197,359)	(10,289,210)
Interest expenses	10(d)	(723,058)	(948,240)	(954,449)
Insurance expenses		(534,879)	(707,651)	(675,216)
Other expenditure		(3,359,584)	(2,846,892)	(2,960,894)
Loss on asset disposals	4(b)	(207,112)	(18,673)	(192,155)
Reversal of prior year loss on revaluation of assets		0	333,333	583,333
		(62,735,660)	(59,516,472)	(59,274,998)
Operating activities excluded from budgeted deficiency				
Non-cash amounts excluded from operating activities	2 (b)(ii)	11,157,714	11,199,677	9,601,302
Amount attributable to operating activities		(22,519,625)	(18,980,073)	(22,028,774)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	1,843,230	1,545,504	1,829,854
Purchase property, plant and equipment	4(a)	(7,477,716)	(3,699,078)	(7,009,922)
Purchase and construction of infrastructure	4(a)	(7,297,661)	(5,569,513)	(7,779,502)
Proceeds from joint venture		0	333,333	583,333
Proceeds from disposal of assets	4(b)	555,000	306,571	475,000
Amount attributable to investing activities		(12,377,147)	(7,083,183)	(11,901,237)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(6,132,377)	(948,228)	(1,017,424)
Proceeds from new borrowings	6	1,000,000	0	428,000
Transfers to cash backed reserves (restricted assets)	7(a)	(1,088,515)	(2,073,454)	(1,542,713)
Transfers from cash backed reserves (restricted assets)	7(a)	5,597,436	857,062	1,546,190
Amount attributable to financing activities		(623,456)	(2,164,620)	(585,947)
Budgeted deficiency before general rates		(35,520,228)	(28,227,876)	(34,515,958)
Estimated amount to be raised from general rates	1	35,526,498	34,157,867	34,717,855
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	6,270	5,929,991	201,897

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$
Differential general rate or general rate								
GRV - Residential	0.066500	11,349	291,826,984	19,406,494	190,000	19,596,494	18,609,517	19,103,135
GRV- Other	0.067180	1,620	128,941,186	8,662,269	25,000	8,687,269	8,519,642	8,569,642
GRV- Vacant Commercial	0.128170	41	2,482,850	318,227	5,000	323,227	304,423	314,423
Sub-Totals		13,010	423,251,020	28,386,990	220,000	28,606,990	27,433,582	27,987,200
Minimum								
Minimum payment								
	\$							
GRV - Residential	1,211.90	5,679	86,934,020	6,882,380	0	6,882,380	6,683,520	6,682,340
GRV- Other	1,197.70	147	1,763,734	176,062	0	176,062	177,000	178,180
GRV- Vacant Commercial	1,516.40	4	41,700	6,066	0	6,066	5,976	5,976
Sub-Totals		5,830	88,739,454	7,064,508	0	7,064,508	6,866,496	6,866,496
		18,840	511,990,474	35,451,498	220,000	35,671,498	34,300,078	34,853,696
Waiver/concessions (Refer note 1 (g))						(145,000)	(142,211)	(135,841)
Total amount raised from general rates						35,526,498	34,157,867	34,717,855

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

The general rates detailed for the 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increases in rating over the level adopted in the previous year.

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one	26/08/2019	0	0.0%	0.0%
Option three	26/08/2019	39	5.5%	11.0%
	29/10/2019		5.5%	11.0%
	07/01/2020		5.5%	11.0%
	10/03/2020		5.5%	11.0%

	2019/20 Budget revenue	2018/19 Estimated Actual revenue	2018/19 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	260,000	255,158	252,000
Instalment plan interest earned	185,000	197,658	162,000
Unpaid rates and service charge interest earned	145,000	159,019	110,000
	590,000	611,835	524,000

(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

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

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

Residential Category

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

The object of this differential rate is to ensure that all ratepayers make a reasonable contribution towards the services and facilities provided and maintained by the City. The proposed rate is 6.6630 cents in the dollar and a minimum payment of \$1,214.30.

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

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

The object of this differential rate is to manage the impact of significant variations in valuations between the categories, which can result in substantial shifts in the rate burden. This includes the provision and maintenance of infrastructure used by commercial or industrial businesses. The adopted rate in this category is 6.718 cents in the dollar and a minimum rate of \$1,214.30.

Vacant Commercial

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

The object of the higher Vacant-Commercial land rate is to encourage the development of vacant land. The main reason for this differential rate is that, vacant land is often unsightly and unkempt and it can be used for the illegal dumping of rubbish and other illegal purposes which can be a burden to the residents in the City. The City considers the development of Vacant Commercial properties to be in the best interests of the community as it will increase the street appeal of suburbs and the vibrancy of town centres. The adopted rate in this category is 12.817 cents in the dollar and a minimum payment of \$1,537.40.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Differential Minimum Payment

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

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

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

Differential general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
GRV - Residential	0.06663	0.06650	To reduce the financial burden on
GRV- Other	0.06718	0.06718	Residential and Commercial
GRV- Vacant Commercial	0.12817	0.12817	owners

Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
GRV - Residential	1,214	1,212	To reduce the financial burden on
GRV- Other	1,214	1,198	Residential and Commercial
GRV- Vacant Commercial	1,537	1,516	owners

(f) Service Charges

The city will not raise service charges for the year ended 30th June 2020.

(g) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rate	Waiver	\$	\$ 145,000	\$ 142,212	\$ 142,212	Various community groups	waiver has been provided for not-for-profit organisations that have a community and/or sporting purpose
			145,000	142,212	142,212		

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

		2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
Note		\$	\$	\$	\$
Composition of estimated net current assets					
Current assets					
Cash - unrestricted	3	3,183,124	9,306,845	9,306,845	4,539,651
Cash - restricted reserves	3	8,339,442	12,648,363	12,648,363	10,706,700
Receivables		5,338,533	4,996,216	4,996,216	4,748,953
Inventories		0	152,123	152,123	195,152
		16,861,099	27,103,547	27,103,547	20,190,456
Less: current liabilities					
Trade and other payables		(4,698,643)	(4,746,862)	(4,746,862)	(5,389,099)
Short term borrowings		(647,170)	(948,228)	(948,228)	(914,943)
Provisions		(3,816,744)	(3,778,331)	(3,778,331)	(3,892,760)
		(9,162,557)	(9,473,421)	(9,473,421)	(10,196,802)
Net current assets		7,698,542	17,630,126	17,630,126	9,993,654

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

Operating activities excluded from 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.

		2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
Note		\$	\$	\$	\$
(i) Current assets and liabilities excluded from budgeted deficiency					
Net current assets	2	7,698,542	17,630,126	17,630,126	9,993,654
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.					
Adjustments to net current assets					
Less: Cash - restricted reserves	3	(8,339,442)	(12,648,363)	(12,648,363)	(10,706,700)
Add: Current liabilities not expected to be cleared at end of year - Current portion of borrowings		647,170	948,228	948,228	914,943
Adjusted net current assets - surplus/(deficit)		6,270	5,929,991	5,929,991	201,897
(ii) Operating activities excluded from budgeted deficiency					
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.					
Adjustments to operating activities					
Less: Profit on asset disposals	4(b)	(241,185)	(215,814)	(215,814)	(296,730)
Less: Reversal of prior year loss on revaluation of non-current assets		0	(333,333)	(333,333)	(583,333)
Add: Loss on disposal of assets	4(b)	207,112	18,673	18,673	192,155
Add: Movement in employee benefit provisions		0	532,792	532,792	0
Add: Depreciation on assets	5	11,191,787	11,197,359	11,197,359	10,289,210
Non cash amounts excluded from operating activities		11,157,714	11,199,677	11,199,677	9,601,302

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

2 (c). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City of Vincent becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

All funds to which the City of Vincent contributes are defined contribution plans.

TRADE AND OTHER RECEIVABLES

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

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

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

CONTRACT LIABILITIES

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

3. RECONCILIATION OF CASH

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

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	3,183,124	9,306,845	4,539,651
Cash - restricted	8,339,442	12,648,363	10,706,700
	11,522,566	21,955,208	15,246,351
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Asset Sustainability Reserve	3,865,800	4,198,844	3,350,885
Beatty Park Leisure Centre Reserve	101,959	99,278	107,270
Cash In Lieu Parking Reserve	1,622,556	1,846,678	709,504
246 Vincent Street Building Reserve	334,423	445,105	397,914
Hyde Park Lake Reserve	160,358	156,142	155,999
Land and Building Acquisition Reserve	299,506	291,632	291,370
Leederville Oval Reserve	36,653	163,981	137,106
Leederville Tennis Reserve	0	0	12,632
Loftus Community Centre Reserve	32,325	31,475	31,387
Loftus Recreation Centre Reserve	121,125	117,941	116,965
North Perth Tennis Reserve	0	0	53,886
Parking Facility and Equipment Reserve	106,330	103,535	101,031
Percentage For Public Art Reserve	265,600	200,000	0
Plant and Equipment Reserve	22,266	188,701	14,179
State Gymnastics Centre Reserve	105,424	102,652	87,867
Strategic Waste Management Reserve	532,680	21,962	21,942
Tamala Park Land Sales Reserve	99,493	4,258,875	4,499,412
Underground Power Reserve	211,490	205,930	205,742
Waste Management Plant and Equipment Reserve	221,454	215,632	211,609
Main Roads WA - signalised pedestrian crossing	200,000	0	200,000
	8,339,442	12,648,363	10,706,700
Reconciliation of net cash provided by operating activities to net result			
Net result	(2,237,602)	(781)	88,150
Depreciation	11,191,787	11,197,359	10,289,210
(Profit)/loss on sale of asset	(34,073)	(197,141)	(687,908)
(Increase)/decrease in receivables	575,463	602,187	(446,003)
(Increase)/decrease in inventories	(20,036)	(32,219)	(27,500)
Increase/(decrease) in payables	(555,427)	(583,213)	(59,620)
Increase/(decrease) in employee provisions	0	(320,088)	261,000
Grants/contributions for the development of assets	(1,843,230)	(1,545,504)	(1,829,854)
Net cash from operating activities	7,076,882	9,120,600	7,587,475

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>														
Buildings - non-specialised	0	0	0	0	130,000	0	0	2,763,133	0	0	126,000	3,019,133	1,842,409	2,729,200
Furniture and equipment	0	491,547	275,000	0	0	0	84,000	0	0	0	0	850,547	503,323	1,219,911
Plant and equipment	0	72,000	305,510	92,000	0	0	209,750	361,990	23,000	2,543,786	3,608,036	1,353,346	3,060,811	
	0	563,547	580,510	92,000	130,000	0	0	3,056,883	361,990	23,000	2,669,786	7,477,716	3,699,078	7,009,922
<i>Infrastructure</i>														
Infrastructure - Roads	0	0	0	0	0	0	189,669	3,040,992	0	0	0	3,230,661	3,310,900	5,797,912
Infrastructure - Footpaths	0	0	0	0	0	0	0	1,086,000	0	0	0	1,086,000	149,000	162,000
Infrastructure - Drainage	0	0	0	0	0	0	0	160,000	0	0	0	160,000	266,120	305,000
Infrastructure - Park Developmen	0	0	0	0	0	0	2,054,000	0	0	0	0	2,054,000	850,797	1,291,000
Infrastructure - Rights of Way	0	0	0	0	0	0	0	75,000	0	0	0	75,000	64,374	0
Infrastructure - Car Park Develop	0	0	0	0	0	0	0	240,000	0	0	0	240,000	470,529	0
Infrastructure - Other	0	0	0	0	0	60,000	330,000	62,000	0	0	0	452,000	457,793	223,590
	0	0	0	0	0	60,000	2,573,669	4,663,992	0	0	0	7,297,661	5,569,513	7,779,502
Total acquisitions	0	563,547	580,510	92,000	130,000	0	60,000	5,630,552	5,025,982	23,000	2,669,786	14,775,377	9,268,591	14,789,424

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance		0	0	0	49,125	42,844	0	(6,281)	33,176	25,001	0	(8,175)
Law, order, public safety	11,698	51,499	39,801	0	851	9,600	8,749	0	5,965	59,000	53,035	0
Health	48,671	56,170	7,499	0		0	0	0	5,997	11,002	5,005	0
Education and welfare		0	0	0	13,234	64,344	51,110	0	0	35,000	35,000	0
Community amenities	3,305	9,500	6,195	0	7,697	11,268	3,571	0	3,888	10,003	6,115	0
Recreation and culture		0	0	0	0	13,918	13,918	0	11,116	32,001	20,885	0
Transport	15,269	14,500	0	(769)		0	0	0	0	0	0	0
Economic services	5,129	13,000	7,871	0	12,392	0	0	(12,392)	0	0	0	0
Other property and services	436,855	410,331	179,819	(206,343)	26,130	164,597	138,467	0	310,283	302,993	176,690	(183,980)
	520,927	555,000	241,185	(207,112)	109,429	306,571	215,815	(18,673)	370,425	475,000	296,730	(192,155)
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	520,927	555,000	241,185	(207,112)	109,429	306,571	215,815	(18,673)	370,425	475,000	296,730	(192,155)
	520,927	555,000	241,185	(207,112)	109,429	306,571	215,815	(18,673)	370,425	475,000	296,730	(192,155)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

5. ASSET DEPRECIATION

By Program

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

By Class

Land and Buildings	
Infrastructure - Roads	
Furniture and equipment	
Plant and equipment	

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
50,479	50,875	53,569
251,447	251,447	249,958
150,283	150,283	156,954
5,472,122	5,474,776	5,546,011
4,382,730	4,383,332	3,274,810
884,726	886,646	1,007,908
11,191,787	11,197,359	10,289,210
3,988,247	3,988,247	3,959,391
5,673,893	5,673,893	4,693,505
430,030	435,602	372,770
1,099,617	1,099,617	1,263,544
11,191,787	11,197,359	10,289,210

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

DEPRECIATION (CONTINUED)

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

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

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.

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget	2019/20	2019/20	2019/20	Budget	Actual	2018/19	2018/19	2018/19	Actual	Budget	2018/19	2018/19	2018/19	Budget
	Principal 1 July 2019	Budget New loans	Budget Principal repayments	Budget Interest repayments	Principal outstanding 30 June 2020	Principal 1 July 2018	Actual New loans	Actual Principal repayments	Actual Interest repayments	Principal outstanding 30 June 2019	Principal 1 July 2018	Budget New loans	Budget Principal repayments	Budget Interest repayments	Principal outstanding 30 June 2019
	\$	\$	\$	\$			\$	\$	\$		\$	\$	\$	\$	\$
Recreation and culture															
Loan 2 246 Vincent Street DLGSC building	5,343,970	1,000,000	5,379,051	209,644	964,919	5,576,577		232,607	392,859	5,343,970	5,576,577		232,607	392,859	5,343,970
Loan 5 Loftus Centre Redevelopment	1,673,285	0	163,646	112,905	1,509,639	1,826,889		153,604	123,871	1,673,285	1,826,889		153,604	123,871	1,673,285
Loan 6 Underground Car Park Loftus Rec	798,302	0	241,679	31,718	556,623	1,030,867		232,565	42,243	798,302	1,030,867		232,565	42,243	798,302
Loan 10 Beatty Park Redevelopment	6,132,799	0	348,001	368,791	5,784,798	6,462,251		329,452	389,267	6,132,799	6,462,251		329,452	389,267	6,132,799
Solar - Admin, Library, Beatty Park												350,500	56,666	5,085	293,834
Other property and services															
Solar - Depot											0	77,500	12,530	1,124	64,970
	13,948,356	1,000,000	6,132,377	723,058	8,815,979	14,896,584	0	948,228	948,240	13,948,356	14,896,584	428,000	1,017,424	954,449	14,307,160
	13,948,356	1,000,000	6,132,377	723,058	8,815,979	14,896,584	0	948,228	948,240	13,948,356	14,896,584	428,000	1,017,424	954,449	14,307,160

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

Loan 2 246 Vincent Street - Loan payments funded from rent from Department of Local Government Sport and Cultural Industries

Loan 5 Loftus Centre Redevelopment - Loan repayments repaid by Belgravia Leisure as part of their Management agreement.

Loan 6 Underground Car Park - Loan refinanced after first five years.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Loan 2 246 Vincent Street DLGSC building-refinance			10	2.36%	1,000,000	11,600	1,000,000	0
					1,000,000	11,600	1,000,000	0

(c) Unspent borrowings

The City had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

(d) Credit Facilities

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Loan facilities			
Loan facilities in use at balance date	8,815,979	13,948,356	14,307,160

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration Centre Reserve	0			0	363	1	(364)	0	325	8	(333)	0
Asset Sustainability Reserve	4,198,844	106,956	(440,000)	3,865,800	3,896,230	764,767	(462,153)	4,198,844	3,896,088	154,797	(700,000)	3,350,885
Beatty Park Leisure Centre Reserve	99,278	2,681		101,959	149,681	4,597	(55,000)	99,278	158,558	3,712	(55,000)	107,270
Capital Reserve	0			0	7,671	17	(7,688)	0	7,707	180	(7,887)	0
Cash In Lieu Parking Reserve	1,846,678	95,878	(320,000)	1,622,556	1,688,491	171,847	(13,660)	1,846,678	775,156	18,148	(83,800)	709,504
246 Vincent Street Building Reserve	445,105	9,318	(120,000)	334,423	536,594	14,040	(105,529)	445,105	535,380	12,534	(150,000)	397,914
Electronic Equipment Reserve	0			0	54,004	119	(54,123)	0	54,098	1,267	(55,365)	0
Hyde Park Lake Reserve	156,142	4,216		160,358	152,168	3,974		156,142	152,430	3,569		155,999
Land and Building Acquisition Reserve	291,632	7,874		299,506	284,213	7,419		291,632	284,705	6,665		291,370
Leederville Oval Reserve	163,981	2,672	(130,000)	36,653	222,530	5,807	(64,356)	163,981	221,911	5,195	(90,000)	137,106
Leederville Tennis Reserve	0			0	3,024	14,636	(17,660)	0	3,021	14,416	(4,805)	12,632
Loftus Community Centre Reserve	31,475	850		32,325	24,544	6,931		31,475	24,562	6,825		31,387
Loftus Recreation Centre Reserve	117,941	3,184		121,125	58,631	59,310		117,941	58,188	58,777		116,965
North Perth Tennis Reserve	0			0	47,925	1,377	(49,302)	0	47,992	5,894		53,886
Parking Facility and Equipment Reserve	103,535	2,795		106,330	100,899	2,636		103,535	98,720	2,311		101,031
Percentage For Public Art Reserve	200,000	265,600	(200,000)	265,600	0	200,000		200,000		200,000	(200,000)	0
Plant and Equipment Reserve	188,701	3,565	(170,000)	22,266	210,436	5,492	(27,227)	188,701	208,302	4,877	(199,000)	14,179
State Gymnastics Centre Reserve	102,652	2,772		105,424	83,757	18,895		102,652	75,314	12,553		87,867
Strategic Waste Management Reserve	21,962	510,718		532,680	21,402	560		21,962	21,440	502		21,942
Tamala Park Land Sales Reserve	4,258,875	58,054	(4,217,436)	99,493	3,478,572	780,303		4,258,875	3,478,477	1,020,935		4,499,412
Underground Power Reserve	205,930	5,560		211,490	200,690	5,240		205,930	201,035	4,707		205,742
Waste Management Plant and Equipment Reserve	215,632	5,822		221,454	210,145	5,487		215,632	206,768	4,841		211,609
	12,648,363	1,088,515	(5,597,436)	8,139,442	11,431,971	2,073,454	(857,062)	12,648,363	10,510,177	1,542,713	(1,546,190)	10,506,700

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - 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	Purpose of the reserve
Administration Centre Reserve	For providing for major renovation, maintenance, repairs and replacement of the fixtures and fittings associated with the City's Administration and Civic Centre.
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.
Beatty Park Leisure Centre Reserve	For the major upgrade and redevelopment of the Beatty Park Leisure Centre including the replacement or purchase of major plant, equipment, fixtures and fittings.
Capital Reserve	For future major capital works and projects.
Cash In Lieu Parking Reserve	This reserve is established from payment of cash-in-lieu of car parking from development applicants and is to be used for providing and/or upgrading existing and proposed Transport infrastructure as defined in the City's Parking and Access Policy 7.7.1.
246 Vincent Street Building Reserve	For major building upgrade, maintenance, repairs, renovation and replacement of floorcovering, fixtures and fittings associated with the new Office Building and Land.
Electronic Equipment Reserve	For the replacement and major upgrade of electronic equipment including, but not limited to computer hardware and software, information technology and communication equipment.
Hyde Park Lake Reserve	For works associated with the investigation, maintenance, remedial works and the rehabilitation of the Hyde Park Lakes and surrounds.
Land and Building Acquisition Reserve	To ensure that proceeds of real assets disposed of are restricted to purchase other land and buildings for civic purposes.
Leederville Oval Reserve	For the works associated with the maintenance, repairs, upgrade and replacement of Leederville Oval buildings, fixtures, fittings and associated land.
Leederville Tennis Reserve	For the upgrade, renewal and replacement of the water bore and/or pump at the Leederville tennis courts, with funds contributed by the Lessee in accordance with the Special Condition - Sinking Fund provision of the Lease.
Loftus Community Centre Reserve	Annual expenditure level (or variations) should not warrant the retention of the Reserve. Review with LTFP. Not to retain.
Loftus Recreation Centre Reserve	This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment or renewal and modifications to the Centre.
North Perth Tennis Reserve	For the upgrade, renewal and replacement of the North Perth tennis courts, with funds contributed by the Lessee in accordance with the Special Condition - Sinking Fund provision of the Lease.
Parking Facility and Equipment Reserve	This reserve is for the purchase and replacement of parking ticket machines, provision and improvement of parking information systems, security lighting, improved pathways and associated infrastructure to access parking areas and associated works.
Percent for Public Art Reserves	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.
Plant and Equipment Reserve	For the purchase of replacement plant and equipment associated with City's works.
State Gymnastics Centre Reserve	This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment or renewal and modifications to the Centre.
Strategic Waste Management Reserve	Investigation and implementation of integrated waste management strategies/programmes and initiatives, (including secondary waste treatment and costs associated with the redevelopment of Lot 118 Tamala Park).
Tamala Park Land Sales Reserve	For future significant/major capital works, infrastructure, project or debt reduction programme for the benefit of the City.
Underground Power Reserve	For the purpose of funding the City's contribution to approved underground power projects.
Waste Management Plant and Equipment Reserve	For the purpose of replacing plant and equipment associated with the City's waste management, minimisation and recycling operations.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

8. FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Governance	1,000	527	1,200
General purpose funding	375,000	361,460	380,000
Law, order, public safety	125,950	146,088	159,550
Health	373,943	408,524	336,055
Education and welfare	94,598	100,615	123,922
Community amenities	1,122,845	1,149,735	783,639
Recreation and culture	9,084,843	8,805,310	9,042,820
Transport	8,052,177	8,173,640	8,099,180
Economic services	351,300	316,607	234,500
Other property and services	98,569	96,228	90,500
	19,680,225	19,558,734	19,251,366

9. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Program:

Operating grants, subsidies and contributions

Governance	0	6,956	0
General purpose funding	530,000	1,112,361	547,248
Law, order, public safety	3,000	3,252	2,800
Health	1,500	2,151	1,500
Community amenities	275,500	271,447	45,350
Recreation and culture	86,189	140,687	134,355
Transport	24,500	23,998	23,000
Economic services	2,000	1,945	250
Other property and services	24,700	110,954	24,950
	947,389	1,673,751	779,453

Non-operating grants, subsidies and contributions

Law, order, public safety	0	232,740	275,304
Recreation and culture	0	61,603	15,000
Transport	1,843,230	1,251,161	1,539,550
	1,843,230	1,545,504	1,829,854

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

10. OTHER INFORMATION

	2019/20 Budget	2018/19 Actual	2018/19 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	278,688	210,678	246,060
- Other funds	424,600	440,787	423,200
Other interest revenue (refer note 1b)	330,000	356,677	272,000
	1,033,288	1,008,142	941,260
(b) Other revenue			
Reimbursements and recoveries	1,226,243	1,355,878	1,546,630
	1,226,243	1,355,878	1,546,630
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	0	51,611	35,000
Other services	30,000	10,000	23,100
	30,000	61,611	58,100
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	723,058	948,240	954,449
	723,058	948,240	954,449
(e) Elected members remuneration			
Meeting fees	216,989	214,840	208,130
Mayor/President's allowance	63,354	62,727	62,730
Deputy Mayor/President's allowance	15,839	15,682	15,680
Travelling expenses	500	544	1,500
Telecommunications allowance	22,850	22,611	22,500
Childcare	6,000	5,787	3,000
Stationery and Office Consumables	3,500	3,082	3,150
Printing and Photocopying	500	0	500
Parking	300	0	300
Miscellaneous Expenses	500	0	500
	330,332	325,273	317,990
(f) Write offs			
General rate	20,000	100,000	5,000
Fees and charges	0	0	1,000
	20,000	100,000	6,000
(g) Low Value lease expenses			
Plant and equipment	363,429	392,464	377,654
	363,429	392,464	377,654

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At inception of a contract, an entity shall assess 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 lessee shall recognise a right-of-use asset and a lease liability.

At the commencement date, a lessee shall measure the right-of-use asset at cost.

LEASES (CONTINUED)

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

11. INTERESTS IN JOINT ARRANGEMENTS

Mindarie Regional Council

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

Tamala Park Regional Council

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

**SIGNIFICANT ACCOUNTING POLICIES
INTERESTS IN JOINT ARRANGEMENTS**

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

12. TRUST FUNDS

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

Detail	Balance 1 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
Key Deposits	10,300	1,050	(4,250)	7,100
Hall Deposits	39,746	19,550	(26,550)	32,746
City of Vincent Work Bonds	1,710,374	533,470	(518,050)	1,725,794
Unclaimed Monies	174,706	4,816	(3,135)	176,387
City of Vincent Planning bonds	36,700	2,000	0	38,700
City of Vincent Beatty Park Bond	250	0	0	250
Percent for Art Collection	298,740	0	0	298,740
Ground Bonds	22,930	13,864	(12,550)	24,244
	2,293,746	574,750	(564,535)	2,303,961

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

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

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 14.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020****14. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

REVENUE FROM CONTRACTS WITH CUSTOMERS

The City of Vincent adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the City of Vincent has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019.

LEASES

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the City of Vincent is not required to make any adjustments on transition for leases for which the underlying asset is of low value. 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).

INCOME FOR NOT-FOR-PROFIT ENTITIES

The City of Vincent has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the City of Vincent has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the City of Vincent. When the taxable event occurs the financial liability is extinguished and the City of Vincent recognises income for the prepaid rates that have not been refunded.



CITY OF VINCENT

2019/20

CAPITAL EXPENDITURE

		Carry Forward 2018/19 \$	New Capital 2019/20 \$	Total Budget 2019/20 \$
LAND & BUILDING ASSETS				
ADMIN CENTRE				
Solar Photovoltaic Panel System Installation - Administration and Civic Centre	New	109,201	70,000	179,201
Administration & Civic Centre Upgrade/Renewals - Workforce Accommodation Upgrade	Upgrade		225,000	225,000
BEATTY PARK LEISURE CENTRE				
Beatty Park Leisure Centre - Risk Renewals	Renewal	370,000		370,000
Solar Photovoltaic Panel System Installation - Beatty Park	New	138,932		138,932
Beatty Park - Ceiling renewal passive pool slides	Renewal		60,000	60,000
Beatty Park - Landscape renewal passive pool	Renewal		30,000	30,000
Beatty Park - Roof sheet and screw renewal	Renewal		100,000	100,000
Beatty Park - Ground floor switchboards and cabling	Upgrade		250,000	250,000
Beatty Park - Replacement of gym carpet	Renewal		70,000	70,000
Beatty Park - Replacement of studio 2 carpet	Renewal		30,000	30,000
LIBRARY				
Library - Reception Desk Fit-Out Renewal	Renewal	35,000		35,000
Co-location of reception to library	Upgrade		225,000	225,000
DEPARTMENT OF SPORTS AND RECREATION				
Carpet Replacement - DSR □	New	40,000	80,000	120,000
MISCELLANEOUS				
Mt Hawthorn main hall Renewal	Renewal		122,500	122,500
Mt Hawthorn main hall Upgrade	Renewal		52,500	52,500
Mt Hawthorn - Additional Flooring	Renewal		20,000	20,000
Loftus Recreation Centre - Change room upgrade	Renewal		184,000	184,000
Charles Veryard - Change Room Upgrade	Upgrade		40,000	40,000
Charles Veryard - Change Room Renewal	Upgrade		10,000	10,000
Leederville Oval Stadium - Electrical renewal - 3 boards	Renewal		130,000	130,000
Loftus Community Centre - Ceiling Fabric and Lighting Renewal	Renewal		60,000	60,000
Loftus Community Centre - Ceiling Fabric and Lighting Upgrade	Renewal		60,000	60,000
Air Conditioning & HVAC Renewal - Depot	Renewal		75,000	75,000
Air Conditioning & HVAC Renewal - Belgravia Leisure	Renewal		96,000	96,000
Air Conditioning & HVAC Renewal - Menzies Pavilion	Renewal		10,000	10,000
Air Conditioning & HVAC Renewal - Mt Hawthorn main hall	Renewal		49,000	49,000
North Perth bowling club-removal of ACM and reinstatement of soffit	Renewal		60,000	60,000
Belgravia Leisure - Non-fixed assets renewal	Renewal		50,000	50,000
Public Toilet - Hyde park east - renewal	Renewal		65,000	65,000
Roof Renewal - Menzies Pavilion	Renewal		51,000	51,000
Roof Renewal - Depot	Renewal		51,000	51,000
FOR LAND & BUILDING ASSETS		693,133	2,326,000	3,019,133
INFRASTRUCTURE ASSETS				
TRAFFIC MANAGEMENT				
Improved pedestrian crossings at signalised intersections	Upgrade	180,000		180,000
40kph area wide speed zone trial	Renewal	35,000		35,000
Intersection Modifications Scarborough Beach Road, Green, Main and Brady Streets	Upgrade	30,000		30,000
Minor Traffic Management Improvement Program	Renewal		85,000	85,000
Alma/Claverton Local Area Traffic Management	Renewal		50,000	50,000
Britannia Rd Traffic Calming - Seabrook St to Federation St	Renewal		62,000	62,000
Clieveden and Hunter St Intersection	Renewal		30,000	30,000
Harold and Lord St Intersection	Renewal		25,000	25,000
LOCAL ROADS PROGRAM				
Norfolk St - North Perth/Mt Lawley - Burt to Monmouth St	Renewal		119,000	119,000
Blake St - North Perth - Knutsford St to Norham St	Renewal		47,000	47,000
East St - Mt Hawthorn - Berryman St to Ashby St	Renewal		98,000	98,000
East St - Mt Hawthorn - Ashby St to Anzac Rd	Renewal		119,000	119,000
Larne St - Mt Hawthorn - The Boulevard to Matlock St	Renewal		41,000	41,000
Wylie Pl - Leederville - Oxford to Cul-de-Sac	Renewal		38,000	38,000
Egina St - Mt Hawthorn - Anzac Rd to Britannia Rd	Renewal		61,000	61,000
Buxton - Mt Hawthorn - Anzac Rd to Britannia Rd	Renewal		57,000	57,000

		Carry Forward 2018/19	New Capital 2019/20	Total Budget 2019/20
BLACK SPOT PROGRAM				
Intersection Lincoln and Wright Streets Roundabout	New	132,000		132,000
Vincent - Fitzgerald St to Chelmsford Rd	New		75,000	75,000
Vincent - Beaufort St to Grosvenor Rd	New		12,000	12,000
STREETSCAPE IMPROVEMENTS				
Greening (Streetscapes)	Renewal	189,669		189,669
Planned Fitzgerald Street Upgrades	New	9,000		9,000
Streetscape Improvements/Place Making - Miscellaneous Renewals	Upgrade	6,500		6,500
Minor streetscape improvements	Renewal		30,000	30,000
Barlee St shared space, project initiation, design and construction (staged over 2 yrs)	Renewal		20,000	20,000
ROADWORKS - REHABILITATION (MRRG PROGRAM)				
Beaufort/Brisbane Street Intersection Improvements	Upgrade	360,000		360,000
Newcastle Street, Loftus Street to Charles Street	Renewal	50,000		50,000
Bulwer St - Beaufort St to Williams St	Renewal		194,400	194,400
Newcastle St EB - Fitzgerald St to Money St	Renewal		192,100	192,100
Vincent St - Loftus St to Morrison St	Renewal		76,700	76,700
Loftus St - Bourke St to Scarborough Beach Rd	Renewal		619,300	619,300
RIGHTS OF WAY				
Annual review based upon the most recent condition assessment survey	Renewal		75,000	75,000
ROADS TO RECOVERY				
R2R - Ellesmere St - Mt Hawthorn - Scar Bch to matlock St	Renewal		186,992	186,992
SLAB FOOTPATH PROGRAMME				
Golding St - Newcastle St to Old Aberdeen Place	Renewal	13,000		13,000
Florence/Carr bike network plan construction	New		450,000	450,000
Footpath upgrade and construction	Renewal		180,000	180,000
Footpath - Ellesmere St shared path-stage 4	Renewal		55,000	55,000
Tactile Indicators Installation Program	Renewal		20,000	20,000
BICYCLE NETWORK				
Bike Network Plan 2015-16 Implementation (Loftus Street - Vincent to Richmond St)	New	368,000		368,000
DRAINAGE				
Beatty Park Reserve - Drainage Improvements	Upgrade	30,000		30,000
Minor drainage improvement program	Upgrade		50,000	50,000
Gully Soak-well program	Upgrade		80,000	80,000
CAR PARK DEVELOPMENT				
The Avenue carpark, stage 1 upgrade lights to LED, stage 2 resurfacing	Renewal		30,000	30,000
Frame court carpark, stage 1 upgrade lights to LED, stage 2 resurfacing	Renewal		30,000	30,000
Brisbane St carpark WSUD Project	Renewal		180,000	180,000
PARKS AND RESERVES				
Playgrounds for under 4yo	New	40,000		40,000
Public Open Space Strategy Implementation	Upgrade	220,000	280,000	500,000
Banks Reserve Master Plan Implementation - Stage 1	Upgrade	230,000	457,000	687,000
Central Control Irrigation System	New		60,000	60,000
Netball Installation Public Open Space	New	12,000		12,000
Greening Plan - Brisbane St carpark redevelopment (stage 2)	New		200,000	200,000
Greening Plan - Redfern St	New		25,000	25,000
Greening Plan - Clieveden St	New		25,000	25,000
Greening Plan - Sydney St	New		25,000	25,000
Greening Plan - Berryman St	New		25,000	25,000
Synthetic cricket wicket surfaces replacement - Various Locations	Renewal		25,000	25,000
Brenthan st reserve - installation of pathways (greenway link)	New		80,000	80,000
Blackford st reserve - replace playground rubber soft fall	Renewal		25,000	25,000
Les Lilleyman Reserve - Fencing	New		25,000	25,000
Lynton Street Park Upgrade	Upgrade		25,000	25,000
Leederville Oval - Various assets renewal work	Renewal		245,000	245,000
Eco Zoning - Brentham St reserve	Upgrade		30,000	30,000

		Carry Forward 2018/19	New Capital 2019/20	Total Budget 2019/20
PARKS FURNITURE				
Gladstone St reserve - replace electric BBQ	Renewal		15,000	15,000
Fencing - Beatty park reserve - replacement bollard fencing	Renewal		25,000	25,000
Fencing - Keith frame reserve - replacement bollard fencing	Renewal		15,000	15,000
Fencing - Leake/Alma reserve - replacement pine-log fencing	Renewal		15,000	15,000
Fencing - Birdwood square - replacement chain wire fencing	Renewal		70,000	70,000
Hyde park - replacement of existing high pressure sodium park lights with LED (stage 2 of 2)	Upgrade		50,000	50,000
PLAYGROUND EQUIPMENT				
Playground Equipment - Forrest park - replace exercise equipment	Renewal		60,000	60,000
RETICULATION				
Reticulation - Auckland/Hobart st reserve - upgrade irrigation system	Renewal		50,000	50,000
Reticulation - Robertson park reserve - replace irrigation cubicle	Renewal		15,000	15,000
Reticulation - Brisbane/Wase st reserve - replace irrigation cubicle	Renewal		15,000	15,000
STREET FURNITURE				
Bike parking	New		20,000	20,000
Scarborough Beach road and Oxford streets - Bus Shelter	Renewal		40,000	40,000
Upgrade lighting at Oxford st/Anzac Rd roundabout	New		12,000	12,000
Street Lighting - Kadina, Albert St and Tay Place, North Perth	Upgrade		50,000	50,000
FOR INFRASTRUCTURE ASSETS		1,905,169	5,392,492	7,297,661
PLANT & EQUIPMENT ASSETS				
LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME				
Light Fleet - Annual Changeover		72,000	643,500	715,500
MAJOR PLANT REPLACEMENT PROGRAMME				
Single Axle Truck (Flocon)	Renewal	215,000		215,000
Single Axle Truck (Parks Mowing Operations)	Renewal	129,000		129,000
Replace Existing Rear Loader (Rubbish Truck)	Renewal	392,368		392,368
Replace Existing Side Loader (Rubbish Truck) □	Renewal	420,668		420,668
Ride on Mower	Renewal		35,000	35,000
Single Axle Tipper Truck	Renewal		170,000	170,000
Gang Mower	Renewal		55,000	55,000
Road Sweeper	Renewal		380,000	380,000
Rubbish Compactor 10T Lge Rear Loader	Renewal		470,000	470,000
Single Axle Truck	Renewal		80,000	80,000
MISCELLANEOUS				
Water and Energy Efficiency Initiatives	Upgrade		100,000	100,000
Laneway Lighting Program (Right of Way)	New	84,990		84,990
Beaufort Street CCTV Network Upgrade	Upgrade	305,510		305,510
Laneway Lighting Between Fairfield st & Oxford st, leederville. Laneway	Upgrade		13,750	13,750
Laneway Lighting Between Pennant st and Coronation st North Perth	Upgrade		13,750	13,750
Laneway 3	Upgrade		13,750	13,750
Laneway 4	Upgrade		13,750	13,750
TOTAL EXPENDITURE				
FOR PLANT & EQUIPMENT ASSETS		1,619,536	1,988,500	3,608,036
FURNITURE & EQUIPMENT ASSETS				
ADMINISTRATION & CIVIC CENTRE				
INFORMATION TECHNOLOGY				
Upgrade of IT Firewall	Upgrade	39,000		39,000
Upgrade IT Network Remote Access Facility	Upgrade	20,000		20,000
Online Lodgement of Applications	Upgrade	27,547		27,547
Backup Server	Renewal	35,000		35,000
Renew Switches	Renewal	35,000		35,000
Wi-Fi Installation	New	35,000		35,000
ICT Strategy Implementation	New		300,000	300,000

		Carry Forward 2018/19	New Capital 2019/20	Total Budget 2019/20
MARKETING & COMMUNICATIONS				
Mount Lawley/ Highgate Town Centre Streetscape Upgrades	New	75,000		75,000
Public Art Project	New	200,000		200,000
MISCELLANEOUS				
Purchase of portable water fountain/refill station	New		7,000	7,000
Install colour change LED up-lights for Albert square Ficus tree	Renewal		12,000	12,000
Install additional Christmas tree lights in large spotted gum inter. Carr place and Newcastle st	Renewal		10,000	10,000
Installation of public recycling stations	New		5,000	5,000
Miscellaneous Assets Renewal	Renewal		50,000	50,000
TOTAL EXPENDITURE FOR FURNITURE & EQUIPMENT ASSETS		466,547	384,000	850,547
TOTAL CAPITAL EXPENDITURE		4,684,385	10,090,992	14,775,377
SUMMARY BY ASSET CLASS				
		Carry Forward	New Capital	Total Budget
Land and Building Assets		693,133	2,326,000	3,019,133
Infrastructure Assets		1,905,169	5,392,492	7,297,661
Plant and Equipment Assets		1,619,536	1,988,500	3,608,036
Furniture and Equipment Assets		466,547	384,000	850,547
		4,684,385	10,090,992	14,775,377
FUNDING SOURCE				
		Carry Forward	New Capital	Total Budget
Municipal		3,194,025	7,540,382	10,734,407
Reserve		780,000	600,000	1,380,000
Grants		561,360	1,554,610	2,115,970
Contribution		149,000	396,000	545,000
		4,684,385	10,090,992	14,775,377
EXPENDITURE TYPE				
		Carry Forward	New Capital	Total Budget
Upgrade		1,448,557	1,927,000	3,375,557
Renewal		1,991,705	6,639,242	8,630,947
New		1,244,123	1,524,750	2,768,873
		4,684,385	10,090,992	14,775,377
ASSET CLASS / EXPENDITURE TYPE				
		Upgrade	Renewal	New
Land and Building Assets		750,000	1,831,000	438,133
Infrastructure Assets		2,078,500	3,624,161	1,595,000
Plant and Equipment Assets		460,510	3,033,786	113,740
Furniture and Equipment Assets		86,547	142,000	622,000
		3,375,557	8,630,947	2,768,873



CITY OF VINCENT

2019/20

FEES AND CHARGES

		2018/19	2019/20	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
LIBRARY						
Photocopying						
Library (coin operated)						
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	\$ 4.00	\$ 4.00	Y		0%
General						
Replace lost membership card		\$ 10.50	\$ 6.00	N	Local Govt Act 1995 S6.16	-43%
Administration fee on overdue notices		\$ 5.00	\$ 5.00	N		0%
Earbuds for playaway books		\$ 2.00	\$ 3.00	Y		50%
Printing pages from internet	per page	\$ 0.30	\$ 0.30	Y		0%
"Early Businesses" book - softcover		\$ 35.00	\$ 20.00	Y		-43%
"Beatty Park" book - softcover		\$ 10.00	\$ 5.00	Y		-50%
"Beatty Park" book - hardcover		\$ 15.00	\$ 7.50	Y		-50%
Red library bags	each	\$ 1.00	\$ 1.00	Y		0%
Coffee machine	per cup	\$ 3.00	\$ 3.00	Y		0%
Local history photographs (for private use)		\$ 10.00	\$ 10.00	Y		0%
Local history photographs (for commercial use)		\$ 20.00	\$ 20.00	Y		0%
Lost & Damaged Library Items		Various as per State Libraries of Western Australia (SLWA) Price Tables	Various as per State Libraries of Western Australia (SLWA) Price Tables	N		N/A
State Library external loan fee		\$ 16.50	\$ 16.50	N		N/A
Refund administration fee		\$ 10.00	\$ 5.00	Y	-50%	
Media Room Hire						
Commercial use	per hour	\$ 40.00	\$ 43.00	Y	Local Govt Act 1995 S6.16	8%
Community Groups	per hour	\$ 20.00	\$ 22.00	Y		10%
Interview Room Hire - Commercial use	per hour	\$ 15.00	\$ 18.00	Y		20%

		2018/19	2019/20	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	\$ 31.00	Y		0%
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 (2002-03 rating year onwards)	per year	\$ 9.00	\$ 9.00	Y	Local Govt. Act 1995 s6.16, s5.94, s6.45 & s6.51 Local Govt. (Financial Management) Regs 1996 s68 & s70	0%
Provision of historical rating data per financial year (2001-02 rating year & before)	per hour	\$ 56.00	\$ 56.00	Y		0%
Re-print of annual rate notice		\$ 12.00	\$ 12.00	Y		0%
Instalment administration fee		\$ 39.00	\$ 39.00	N		0%
Special payment arrangement administration fee		\$ 40.00	\$ 40.00	N		0%
Special payment arrangement administration fee - direct debit		\$ 30.00	\$ 30.00	N		0%
Notice of Discontinuance - Issue notification or Notice of Discontinuance		At cost	At cost	Y		N/A
Dishonoured cheque / Direct Debit dishonoured fee		At cost	At cost	N		N/A
Legal fees		At cost	At cost	Y		N/A
Street directory USB format		\$ 25.00	\$ 40.00	Y		60%
GOVERNANCE						
Electoral rolls (Ward) USB		\$ 25.00	\$ 40.00	Y	Local Govt. Act 1995 S6.16, s5.94 & S5.95	60%
Freedom of information request (FOI)		\$ 30.00	\$ 30.00	N	Freedom of Information Act Regulations 1993.	0%

	2018/19	2019/20	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
<u>RANGERS AND COMMUNITY SAFETY SERVICES</u>						
<u>DOGS</u>						
<u>Sterilised Dog</u>						
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%	
<u>Unsterilised Dog</u>						
1 Year	\$ 50.00	\$ 50.00	N		0%	
3 Years	\$ 120.00	\$ 120.00	N		0%	
1 Year (Pensioner)	\$ 25.00	\$ 25.00	N		0%	
3 Years (Pensioner)	\$ 60.00	\$ 60.00	N	0%		
Lifetime registration period	\$ 250.00	\$ 250.00	N	0%		
Lifetime registration period (pensioner)	\$ 125.00	\$ 125.00	N	0%		
<u>CATS</u>						
Annual registration of a cat	\$ 20.00	\$ 20.00	N	Cat Act 2011, Cat Regs. 2012	0%	
3 Years	\$ 42.50	\$ 42.50	N		0%	
3 Years (Pensioner)	\$ 21.25	\$ 21.25	N		0%	
Lifetime registration period	\$ 100.00	\$ 100.00	N		0%	
Lifetime registration period (Pensioner)	\$ 50.00	\$ 50.00	N		0%	
Registration after 31 May in any year, for that registration year	50% of fee payable otherwise		N			
Annual application for approval or renewal of approval to breed cats (per cat)	\$ 100.00	\$ 100.00	N	0%		
<u>ANIMALS</u>						
Replacement of registration tags	\$ 5.00	\$ 5.00	Y	Local Govt. Act 1995 S6.16	0%	
<u>DOG POUND</u>						
Seizure and impounding	\$ 87.00	\$ 87.00	N	Dog Act 1976, Local Law 2007, Local Govt. Act 1995 S6.16	0%	
Daily Maintenance (after 24 hours)	\$ 28.00	\$ 28.00	N		0%	
Euthanasia	\$ 71.00	\$ 71.00	N		0%	
Administration charge (Microchipping impounded Dog)	\$ 55.00	\$ 35.00	N		-36%	
<u>Release of dogs or cats outside normal working hours – Additional Fee</u>						
On shift	\$ 65.00	\$ 65.00	N	Dog Act 1976, Local Law 2007, Local Govt. Act 1995 S6.16	0%	
Call out	\$ 137.00	\$ 152.00	N		11%	
<u>ABANDONED VEHICLES</u>						
Towage	\$ 130.00	\$ 130.00	Y	Local Govt. Act 1995 S3.39/S3.46, Local Law 2007	0%	
Administration fee	\$ 270.00	\$ 270.00	Y		0%	
Daily impound fee	\$ 23.00	\$ 23.00	N		0%	
<u>RESIDENTIAL VERGE SIGNAGE</u>						
Sign	\$ 18.00	\$ 18.00	Y	Local Govt. Act 1995 S6.16 & Property Local Law 2008	0%	
Clamp (Sold 2 at a time)	\$ 2.00	\$ 2.00	Y		0%	
Pole	\$ 30.00	\$ 30.00	Y		0%	
<u>BUSKING FEES (Public Entertainers)</u>						
One-off permit	\$ -	\$ -	N	Local Govt. Act 1995 S6.16		
Three month permit	\$ -	\$ -	N			
Annual permit	\$ -	\$ -	N			
<u>RELEASE FEES (Impounded Items)</u>						
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%	
<u>PERMITS</u>						
<u>Verge</u>						
Filming	\$ 105.00	\$ 105.00	N	Local Govt. Act 1995 S6.16 & Property Local Law 2008	0%	
<u>Work Zones</u>						
Establishment fee	\$ 686.00	\$ 686.00	N	Property Local Law 2008	0%	
Operating fees daily rate/bay	\$ 22.00	\$ 22.00	N		0%	
Non-refundable administration fee (Skip bin) Verge	\$ 42.00	\$ 42.00	N		0%	
Non-refundable administration fee (Skip bin) Road	\$ 53.00	\$ 53.00	N		0%	
Non-refundable administration fee (Closure requiring Traffic Management Plans)	\$ 132.00	\$ 132.00	N		0%	
Non-refundable administration fee (Long Term Permits requiring Monthly Inspections)	\$ 76.00	\$ 80.00	N		5%	

FEES AND CHARGES 2019/2020



		2018/19	2019/20	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
PARKING							
CAR PARKING FEES							
Hourly Rate							
Frame Court Car Park	1st hr free	\$ 2.80	\$ 2.90	Y	Local Govt Act 1995 S6.16, Parking Facility Local Law 2007	4%	
The Avenue Car Park	1st hr free	\$ 2.80	\$ 2.90	Y		4%	
Barlee Street Car Park	1st hr free	\$ 2.80	\$ 2.90	Y		4%	
Brisbane Street Car Park	1st hr free	\$ 2.80	\$ 2.90	Y		4%	
Chelmsford Road Car Park	1st hr free	\$ 2.80	\$ 2.90	Y		4%	
Raglan Road Car Park	1st hr free	\$ 2.80	\$ 2.90	Y		4%	
Leederville Hotel Car Park		\$ 2.80	\$ 2.90	Y		4%	
View Street Car Park	1st hr free	\$ 2.80	\$ 2.90	Y		4%	
Wasley Street Car Park	1st hr free	\$ 2.80	\$ 2.90	Y		4%	
nib Stadium Car Park (8am to 10pm Daily)		\$ 2.80	\$ 2.90	Y		4%	
375 William Street Car Park (8am to 10pm Daily)		\$ 4.20	\$ 4.20	Y		0%	
Rosemount Hotel Car Park	1st hr free	\$ 2.80	\$ 2.90	Y		4%	
All Day Fee							
Frame Court Car Park	1st hr free	\$ 18.40	\$ 18.50	Y			1%
The Avenue Car Park (No Maximum)	1st hr free	N/A	N/A	Y		N/A	
Barlee Street Car Park	1st hr free	\$ 18.40	\$ 18.50	Y		1%	
Brisbane Street Car Park	1st hr free	\$ 18.40	\$ 18.50	Y		1%	
Chelmsford Road Car Park	1st hr free	\$ 18.40	\$ 18.50	Y		1%	
Raglan Road Car Park	1st hr free	\$ 18.40	\$ 18.50	Y		1%	
Leederville Hotel Car Park		\$ 18.40	\$ 18.50	Y		1%	
View Street Car Park	1st hr free	\$ 14.60	\$ 18.50	Y		27%	
Wasley Street Car Park	1st hr free	\$ 14.60	\$ 18.50	Y		27%	
nib Stadium Car Park (8am to 10pm Daily)		\$ 18.40	\$ 18.50	Y		1%	
Rosemount Hotel Car Park	1st hr free	\$ 14.60	\$ 18.50	Y		27%	
KERBSIDE PARKING FEES - DAY HOURLY RATE							
William Street (Kerbside)		\$ 4.20	\$ 4.20	Y	Local Govt Act 1995 S6.16, Parking Facility Local Law 2007	0%	
Brewer Street		\$ 2.90	\$ 2.90	Y		0%	
Pier Street		\$ 2.90	\$ 2.90	Y		0%	
Stirling Street		\$ 2.90	\$ 2.90	Y		0%	
Stuart Street		\$ 2.90	\$ 2.90	Y		0%	
Newcastle Street - West of Loftus St.		\$ 2.90	\$ 2.90	Y		0%	
Barlee Street		\$ 2.90	\$ 2.90	Y		0%	
Beaufort Street		\$ 2.90	\$ 2.90	Y		0%	
Braid Street		\$ 2.90	\$ 2.90	Y		0%	
Brisbane Street		\$ 2.90	\$ 2.90	Y		0%	
Broome Street	1st hr free	\$ 2.90	\$ 2.90	Y		0%	
Chelmsford Road		\$ 2.90	\$ 2.90	Y		0%	
Clarence Street		\$ 2.90	\$ 2.90	Y		0%	
Fitzgerald Street		\$ 2.90	\$ 2.90	Y		0%	
Forbes Road		\$ 4.20	\$ 4.20	Y		0%	
Frame Court		\$ 2.90	\$ 2.90	Y		0%	
Grosvenor Road		\$ 2.90	\$ 2.90	Y		0%	
Harold Street	1st hr free	\$ 2.90	\$ 2.90	Y		0%	
Leederville Parade		\$ 2.90	\$ 2.90	Y		0%	
Lindsay Street		\$ 2.90	\$ 2.90	Y		0%	
Mary Street	1st hr free	\$ 2.90	\$ 2.90	Y		0%	
Money Street		\$ 2.90	\$ 2.90	Y		0%	
Monger Street		\$ 2.90	\$ 2.90	Y		0%	
Newcastle Street - East of Fitzgerald Street		\$ 4.20	\$ 4.20	Y		0%	
Oxford Street		\$ 2.90	\$ 2.90	Y		0%	
Parry Street		\$ 2.90	\$ 2.90	Y		0%	
KERBSIDE PARKING FEES - DAY HOURLY RATE Cont'd							
Raglan Road		\$ 2.90	\$ 2.90	Y			0%
Richmond Street		\$ 2.90	\$ 2.90	Y			0%
Vincent Street		\$ 2.90	\$ 2.90	Y			0%



FEES AND CHARGES 2019/2020

		2018/19	2019/20	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
PARKING						
PARKING PERMITS						
Frame Court Car Park	per month	\$ 175.30	\$ 180.00	Y	<i>Local Govt Act 1995 S6.16, Parking Facility Local Law 2007</i>	3%
The Avenue Car Park	per month	\$ 175.30	\$ 180.00	Y		3%
Barlee Street Car Park	per month	\$ 175.30	\$ 180.00	Y		3%
Brisbane Street Car Park	per month	\$ 175.30	\$ 180.00	Y		3%
Commercial parking permits - all other areas	per annum	\$ 1,736.00	\$ 1,736.00	Y		0%
Replacement residential parking permits	each	\$ 28.00	\$ 28.00	Y		0%
Replacement commercial parking permits	each	\$ 28.00	\$ 28.00	Y		0%
PRIVATE CAR PARK REGISTRATION						
Annual registration fee		\$ 200.00	\$ 200.00	N		0%
Cost of parking sign	each	\$ 35.00	\$ 35.00	Y		0%
Infringement notice - withdrawal fee	each	\$ 50.00	\$ 50.00	N		0%
LOTON PARK TEMPORARY EVENT PARKING						
Vehicle - Flat rate		\$ 20.00	\$ 20.00	Y		0%
Vehicle - ACROD permit holder		\$ 10.00	\$ 10.00	Y		0%



FEES AND CHARGES 2019/2020

	2018/19	2019/20	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
HEALTH SERVICES					
FOOD BUSINESSES					
Notification fee	\$ 50.00	\$ 50.00	N	Health Local Law 2004, Local Govt. Act 1995 S6.16	0%
Registration fee	\$ 100.00	\$ 100.00			0%
Application for fit-out or alteration (where building permit not required)	\$ 170.00	\$ 200.00	N		18%
Annual Assessment - High Risk	\$ 640.00	\$ 640.00	N		0%
Annual Assessment - Medium Risk	\$ 530.00	\$ 530.00	N		0%
Annual Assessment - Low Risk	\$ 200.00	\$ 200.00	N		0%
Food Condemnation assessment	per hour \$ 80.00	\$ 80.00	N		0%
Food Safe Pack	\$ 100.00	\$ 100.00	N		0%
Food Stallholders - Annual (venue specific including markets)					
Annual Permit - Medium or High Risk	\$ 390.00	\$ 390.00	N	Local Govt. Act 1995 S6.16, Trading in public places Local Law 2008	0%
Annual Permit - Low Risk	\$ 130.00	\$ 130.00	N		0%
Not-for-profit/Charitable Organisations (i.e. fundraising events)	NIL	NIL	N		N/A
Food Stallholders - Event Based (e.g. festivals, miscellaneous)					
Application (assessment only) For a maximum of four occasions in any 12 month period (Food stalls that do not require an inspection)	\$ 50.00	\$ 50.00	N	Local Govt. Act 1995 S6.16, Trading in public places Local Law 2008	0%
Medium or High Risk	\$ 80.00	\$ 80.00	N		0%
Low risk	\$ 60.00	\$ 60.00	N		0%
Not-for-profit/Charitable organisations (i.e. fundraising events)	NIL	NIL	N		N/A
Mobile Food Vendor 'Vending Vincent'					
Vending Vincent Annual Permit	\$ 900.00	\$ 700.00	N		-22%
PUBLIC BUILDINGS					
Annual Building Assessments:					
Risk Type – High	\$ 390.00	\$ 390.00	N	Local Govt. Act 1995 S6.16	0%
Risk Type - Med	\$ 240.00	\$ 240.00	N		0%
Risk Type - Low	\$ 120.00	\$ 120.00	N		0%
Discount on Annual Building Assessment if a registered food business	25%	25%	N		0%
Applications to construct, extend or alter:					
Medium or High Risk	\$ 640.00	\$ 871.00	N	Health (Miscellaneous Provisions) Act 1911 S.176, Health (Public Buildings) Regulations 1992 Schedule 1	36%
Low risk	\$ 350.00	\$ 350.00	N		0%
Temporary Public Buildings:					
500 attendees and above	\$ 871.00	\$ 871.00	N	Health (Miscellaneous Provisions) Act 1911 S.176, Health (Public Buildings) Regulations 1992 Schedule 1	0%
499 attendees or less	\$ 320.00	\$ 320.00	N		0%
Not-for-profit/Charitable Organisations (i.e. fundraising events)	NIL	NIL	N		N/A
OFFENSIVE TRADES					
Laundries and Dry cleaning Establishments	Fees as per Offensive Trades Fees Regulations 1976	Fees as per Offensive Trades Fees Regulations 1976	N	Fees as per Offensive Trades Fees Regulations 1976	N/A
Poultry Processing establishments	Fees as per Offensive Trades Fees Regulations 1976	Fees as per Offensive Trades Fees Regulations 1976	N		N/A
Fish Processing Establishment in which fish are cleaned and prepared	Fees as per Offensive Trades Fees Regulations 1976	Fees as per Offensive Trades Fees Regulations 1976	N		N/A
Shellfish and Crustacean Processing Establishments	Fees as per Offensive Trades Fees Regulations 1976	Fees as per Offensive Trades Fees Regulations 1976	N	Fees as per Offensive Trades Fees Regulations 1976	N/A
Other Offensive Trades not specified	Fees as per Offensive Trades Fees Regulations 1976	Fees as per Offensive Trades Fees Regulations 1976	N	Fees as per Offensive Trades Fees Regulations 1976	N/A



FEES AND CHARGES 2019/2020

	2018/19	2019/20	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
HEALTH SERVICES						
OTHER						
Lodging Houses						
Annual Registration	\$ 440.00	\$ 530.00	N	Local Govt. Act 1995 S6.16	20%	
Morgues						
Annual Licence	\$ 210.00	\$ 210.00	N		0%	
Skin Penetration Premises						
Inspection Fee (per inspection)	\$ 140.00	\$ 140.00	N		0%	
Water Sampling/Audits						
Annual Assessment - 1 water body	\$ 400.00	\$ 400.00	N	Local Govt. Act 1995 S6.16	0%	
Each additional water body (per water body)	\$ 240.00	\$ 240.00	N		0%	
Second re-sample within the month due to non-compliance	\$ 80.00	\$ 80.00	N		0%	
Liquor and Gaming Control						
Section 39 Certification	\$ 200.00	\$ 200.00	N		0%	
Liquor and Gaming Permits						
One-offs	\$ 100.00	\$ 100.00	N		0%	
Long term (minimum 1 year)	\$ 300.00	\$ 300.00	N		0%	
Not-for-profit/Charitable Organisations (i.e. fundraising events)	NIL	NIL	N		N/A	
Noise						
Regulation 18 (non-conforming event e.g. concerts) Application	Fee as per Environmental Protection (Noise) Regs 1997	Fee as per Environmental Protection (Noise) Regs 1997	N	Fee as per Environmental Protection (Noise) Regs 1997	N/A	
Regulation 18 (non-conforming event e.g. concerts) Late Fee	Fee as per Environmental Protection (Noise) Regs 1997	Fee as per Environmental Protection (Noise) Regs 1997	N		N/A	
Regulation 13 (out-of-hours construction) Application where work is conducted by a business	\$ 130.00	\$ 130.00	N	Local Govt. Act 1995 S6.16	0%	
Regulation 13 (out-of-hours construction) Not-for-profit/Charitable Organisations (i.e. fundraising events)	NIL	NIL	N		N/A	
GENERAL						
Transfer of an annual permits, licences and registrations (e.g. Lodging Houses)	\$ 100.00	\$ 100.00	N	Local Govt. Act 1995 S6.16	0%	
Reinspection due to incomplete/unsatisfactory work; second follow up; non-compliance with formal directions/notices	per hour \$ 80.00	\$ 80.00	N		0%	
Late payment of Health Services fees	per month after second request \$ 60.00	\$ 60.00	N		0%	
Health Work Order/Settlement Enquiry (i.e. Food business, Lodging houses)	\$ 190.00	\$ 200.00	N		5%	
Sampling & Inspections (at discretion of Manager):						
Officer Time	per hour \$ 80.00	\$ 80.00	Y	Local Govt. Act 1995 S6.16	0%	
Analytical costs	At cost	At cost	Y		N/A	
Fees for annual permits, licences and registrations (excluding Offensive Trades) charged on a monthly pro-rata basis, minimum 1 month, up to 30 June						
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	Fees as per Health Act 1911-Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974	N	Fees as per Health Act 1911-Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974	N/A	
Issuing of 'Permit to Use an Apparatus'	Fees as per Health Act 1911-Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974	Fees as per Health Act 1911-Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974	N		N/A	

		2018/19	2019/20	GS 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 (1993 - current)	10 business days	\$ 70.00	\$ 75.00	N		7%	
City of Vincent and City of Stirling/ City of Perth Combined	10 business days	\$ 100.00	\$ 110.00	N		10%	
Commercial / Mixed Use Development Combined	10 business days	N/A	\$140.00	N		N/A	
Scanning charge when more than 10 pages (A2-A0) per page	per page (over 10)	N/A	\$1.00	N		N/A	
Supply of USB with plans		N/A	\$10.00	N		N/A	
BUILDING AND PLANNING APPROVAL HARD COPIES							
A4 - black and white	per copy	\$ 0.55	\$ 0.55	Y	Local Govt Act 1995 S6.16	0%	
A3 - black and white	per copy	\$ 0.75	\$ 0.75	Y		0%	
A2 - black and white							
1 - 5 copies	per copy	\$ 4.00	\$ 4.00	Y		0%	
6 - 10 copies	per copy	\$ 3.45	\$ 3.45	Y		0%	
21 or more copies	per copy	\$ 2.80	\$ 2.80	Y		0%	
A1 - black and white							
1 - 5 copies	per copy	\$ 4.65	\$ 4.65	Y		0%	
6 - 10 copies	per copy	\$ 4.10	\$ 4.10	Y		0%	
21 or more copies	per copy	\$ 3.55	\$ 3.55	Y		0%	
A0 - black and white							
1 - 5 copies	per copy	\$ 6.85	\$ 6.85	Y	0%		
6 - 10 copies	per copy	\$ 6.35	\$ 6.35	Y	0%		
21 or more copies	per copy	\$ 5.55	\$ 5.55	Y	0%		
Delivery & collection of plans from a printer where applicable		\$ 93.50	\$ 93.50	Y		0%	
Administration fee associated with the preparation of a subdivision/amalgamation legal agreement		\$ 377.00	\$ 377.00	Y		0%	
BUILDING AND PLANNING APPROVAL SOFT COPIES							
A4 Black & White or Colour (297x210 mm)	per page	\$ 0.45	\$ 0.45	Y	Local Govt Act 1995 S6.16	0%	
A3 Black & White or Colour (420x297 mm)	per page	\$ 0.45	\$ 0.45	Y		0%	
A2 Black & White or Colour (594x420 mm)	per page	\$ 1.60	\$ 1.60	Y		0%	
Administration Fee associated with the arrangement of other planning, building or heritage related legal documentation.		\$ 90.00	\$ 90.00	N		0%	
HERITAGE FEES							
Hire of Brookman and Moir Street Lacework		\$ 36.40	\$ 36.40	N	Local Govt Act 1995 S6.16	0%	
Bond for Brookman and Moir Street Lacework		\$ 520.00	\$ 520.00	N		0%	
FORM 24 – CERTIFICATE OF APPROVAL							
Built Strata Form 24 fee (1 – 5 allotments)			Strata Titles Act 1985 and Strata Titles General Regulations 1996	N	Strata Titles Act 1985 and Strata Titles General Regulations 1996	N/A	
Built Strata Form 24 fee (6 – 100 allotments)			Strata Titles Act 1985 and Strata Titles General Regulations 1996	N		N/A	
Built Strata Form 24 fee (in excess of 100 allotments)			Strata Titles Act 1985 and Strata Titles General Regulations 1996	N		N/A	
APPLICATIONS FOR BUILDING PERMITS, DEMOLITION PERMITS							
Item 1. Form BA1 - Certified application for a building permit (S. 16(l))							
(a) for building work for a class 1 or class 10 building or incidental structure			In accordance with the Building Regulations 2012, Schedule 2, Division 1	N		N/A	
(b) for building work for a class 2 to class 9 building or incidental structure			In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A	
Item 2. Form BA2 - Uncertified application for a building permit (S. 16(l))							
(a) for building work for a class 1 or class 10 building or incidental structure			In accordance with the Building Regulations 2012, Schedule 2, Division 1	N		N/A	
(b) for demolition work in respect of a class 2 to class 9 building			In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A	
Item 3. Form BA5 - Application for a demolition permit (S. 16(l))							
(a) for demolition work in respect of a class 1 or class 10 building or incidental structure			In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A	
(b) for demolition work in respect of a class 2 to class 9 building			In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A	
Item 4. Form BA22 - Application to extend the time during which a building or demolition permit has effect (S. 32(3)(f))							
			In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A	

		2018/19	2019/20	GS 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)		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A
Item 2. Form BA9 - Application for a temporary occupancy permit for an incomplete building (class 2-9) (S. 47)		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N		N/A
Item 3. Form BA9 - Application for modification of an occupancy permit for additional use of a building on a temporary basis (class 2-9)(S. 48)		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A
Item 4. Form BA9 - Application for a replacement occupancy permit for permanent change of the building's use, classification (class 2-9)(S. 49)		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N		N/A
Item 5. Form BA11 - Application for an occupancy permit for registration of strata scheme, plan of re-subdivision (class 2-9) (S. 50(1) and (2))		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A
Item 5. Form BA15 - Application for building approval certificate for registration of strata scheme, plan of re-subdivision (class 1-10) (S. 50(1) and (2))		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N		N/A
Item 6. Form BA9 - Application for an occupancy permit for a building in respect of which UNAUTHORISED work has been done (class 2 to 9) (S. 51(2))		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A
Item 7. Form BA13 - Application for a building approval certificate for a building in respect of which unauthorised work has been done (class 1 or 10) (S. 51(3))		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A
APPLICATION FOR OCCUPANCY PERMITS, BUILDING APPROVAL CERTIFICATES						
Item 8. Form BA9 - Application to replace an occupancy permit for an existing building (class 2-9) (S. 52(1))		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A
Item 9. Form BA13 - Application for a building approval certificate for an existing building where unauthorised work has not been done (class 1 or 10) (S. 52(2))		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N		N/A
Item 10. Application to extend the time during which an occupancy permit or building approval certificate has effect (S. 65(3)(a))		In accordance with the Building Regulations 2012, Schedule 2, Division 2	In accordance with the Building Regulations 2012, Schedule 2, Division 1	N		N/A
OTHER APPLICATIONS						
Item 1. Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)		In accordance with the Building Regulations 2012, Schedule 2, Division 3	In accordance with the Building Regulations 2012, Schedule 2, Division 3	N	Building Act 2011 & Building Regulations 2012 Schedule 2	N/A

		2018/19	2019/20	GS T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
BUILDING AND PLANNING						
BUILDING SERVICES LEVY						
*The Building Services Levy is payable to the Permit Authority when the application is made.						
Building Permit		In accordance with the Building Services (Complaint Resolution and Administration) Regulations 2011, Part 3, Division 2, Regulation 12(2)	In accordance with the Building Services (Complaint Resolution and Administration) Regulations 2011, Part 3, Division 2, Regulation 12(2)	N	Building Services (Complaint Resolution and Administration) Regulations 2011	N/A
Demolition Permit		In accordance with the Building Services (Complaint Resolution and Administration) Regulations 2011, Part 3, Division 2, Regulation 12(3)	In accordance with the Building Services (Complaint Resolution and Administration) Regulations 2011, Part 3, Division 2, Regulation 12(3)	N		N/A
BUILDING SERVICES LEVY						
*The Building Services Levy is payable to the Permit Authority when the application is made.						
Occupancy Permit or Building Approval Certificate		In accordance with the Building Services (Complaint Resolution and Administration) Regulations 2011, Part 3, Division 2, Regulation 12(4)	In accordance with the Building Services (Complaint Resolution and Administration) Regulations 2011, Part 3, Division 2, Regulation 12(4)	N	Building Services (Complaint Resolution and Administration) Regulations 2011	N/A
Occupancy Permit or Building Approval Certificate for unauthorised work		In accordance with the Building Services (Complaint Resolution and Administration) Regulations 2011, Part 3, Division 2, Regulation 12(5)	In accordance with the Building Services (Complaint Resolution and Administration) Regulations 2011, Part 3, Division 2, Regulation 12(5)	N	Building Services (Complaint Resolution and Administration) Regulations 2011	N/A
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.						
BCITF Fee		0.2% of the value of construction works, for all works valued at more than \$20,000	0.2% of the value of construction works, for all works valued at more than \$20,000	N	Building and Construction Industry Training Fund and Levy Collection Act 1990	N/A
OTHER INSPECTION FEE						
Swimming Pool Inspection Fee	per 4 year cycle	\$57.45	\$58.45	N	Building Regulations 2012	2%
	Per year	\$ 14.36	\$ 14.61	N		0%
Swimming Pool Fencing Inspection Fee						
Reinspection due to incomplete/unsatisfactory work; second follow up; non-compliance with formal directions/notices	per hour	N/A	\$ 80.00	N	Local Govt. Act 1995 S6.16	N/A
Preliminary Strata Inspection and Report	per unit	\$ 10.00	\$ 10.00	N	Local Govt Act 1995 S6.16	0%
Preliminary Strata Inspection and Report - Archive Search Fee	per unit	(\$50.00 minimum)	50 Minimum	N	Local Govt Act 1995 S6.16	0%
		plus \$50.00 (\$100.00 minimum)				



FEEES AND CHARGES 2019/2020

	2018/19	2019/20	GS T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
BUILDING AND PLANNING					
FEEES 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		N/A
Determining a development application (other than for an extractive industry) where the development has commenced or been carried		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2			
			N	Planning and Development Regulations 2009	N/A
Determining a development application for an extractive industry where the development has not commenced or been carried out		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2			
			N		N/A
Determining a development application for an extractive industry where the development has commenced or been carried out		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2			
			N	Planning and Development Regulations 2009	N/A
Determining an application to amend development approval		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2			
			N		N/A
Determining an application to cancel development approval		N/A			
			N		N/A
Determining an initial application for approval of a home occupation where the home occupation has not commenced		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2			
			N	Planning and Development Regulations 2009	N/A
Determining an initial application for approval of a home occupation where the home occupation has commenced		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2			
			N		N/A

	2018/19	2019/20	GS T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
BUILDING AND PLANNING					
FEEES FOR PLANNING SERVICES					
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use, where the change or the alteration, extension or change has not commenced or been carried out		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	N/A
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use, where the change or the alteration, extension or change has commenced or been carried out		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	N	Planning and Development Regulations 2009	N/A
Providing a Zoning Certificate or Replying to a property settlement questionnaire	per property	The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	N		N/A
Providing written planning advice	per property	The maximum fee in accordance with the Planning and Development Regulations 2009, Schedule 2	N	Planning and Development Regulations 2009	N/A
Planning scheme amendments, structure plans, activity centre plans or local development plans		The maximum fee in accordance with the Planning and Development Regulations 2009, Schedules 3 an 4	N		N/A
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	N/A
A DAP application where the estimated cost of the development is not less than \$3 million and less than \$7 million		The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	N	Planning and Development (Development Assessment Panels) Regulations 2011	N/A
FEEES FOR PLANNING SERVICES					
A DAP application where the estimated cost of the development is not less than \$10 million and less than \$12.5 million		The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	N		N/A
A DAP application where the estimated cost of the development is not less than \$12.5 million and less than \$15 million		The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	N	Planning and Development (Development Assessment Panels) Regulations 2011	N/A
A DAP application where the estimated cost of the development is not less than \$15 million and less than \$17.5 million		The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	N		N/A
A DAP application where the estimated cost of the development is not less than \$17.5 million and less than \$20 million		The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	N	Planning and Development (Development Assessment Panels) Regulations 2011	N/A



FEEES AND CHARGES 2019/2020

		2018/19	2019/20	GS T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
BUILDING AND PLANNING						
	A DAP application where the estimated cost of the development is \$20 million or more	The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	N	Planning and Development (Development Assessment Panels) Regulations 2011	N/A
	An application under regulation 17 for reconsideration of an application	The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011	N	Planning and Development (Development Assessment Panels) Regulations 2011	N/A



FEEES AND CHARGES 2019/2020

		2018/19	2019/20	GS T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
BUILDING AND PLANNING						
GENERAL PLANNING FEES						
Issue of written heritage Advice	per property	\$ 88.00	\$ 88.00	Y		0%
Issue of heritage advice - Involves preliminary heritage check	per property	\$ 138.00	\$ 138.00	Y		0%
Issue of heritage advice - Involves full heritage assessment	per property	\$ 192.50	\$ 192.50	Y	Local Govt Act 1995 S6.16	0%
Cash in lieu payment for car parking	per car parking bay, or part thereof	\$ 5,400.00	\$ 5,400.00	N		0%
Cash in lieu payment for car parking for development application that meet the optional DAP application.	per car parking bay, or part thereof	Double the 'Cash in lieu payment for car parking' charge above.		N	Local Govt Act 1995 S6.16	N/A
Percentage for Public Art Threshold Value		\$ 1,092,000.00	\$ 1,092,000.00			0%
Change of Property Numbering & Addressing Application		\$ 105.00	\$ 105.00	N		0%
Development Application Pre-Lodgement Fee (max of 2 DRP meetings only)		\$ 690.00	\$ 705	Y	Local Govt Act 1995 S6.16	2%
Commercial Partitioning Application		\$ 350.00	\$ -	N		N/A
Space marking & Signage of car share space	per car bay	\$ 800.00	\$ 800.00			0%
Making good of car bays after cessation of use for car sharing	per car bay	\$ 700.00	\$ 700.00			0%
Mail out fees						
11-50 letters		\$ -	\$ 100	N	Planning and Development Regulations R.49(1)(b)	N/A
51-100 letters		\$ -	\$ 180	N		N/A
101-150 letters		\$ -	\$ 270	N		N/A
151+ letters		\$ -	\$ 350	N		N/A
GENERAL FEES						
Application of an over height dividing Fence		\$ 90.00	\$ 97.70	N	Local Govt Act 1995 S6.16	9%
Administration and Advertising planning related matters not requiring a planning application - Low Impact Telecommunication Facilities						
≤ 500 mailout letters		\$ 1,250.00	\$ 1,250.00	Y		0%
>501 mailout letters		\$ 1,875.00	\$ 1,875.00	Y		0%



FEES AND CHARGES 2019/2020

		2018/19	2019/20	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
WASTE SERVICES						
RUBBISH CHARGE PER BIN						
Non Rate Properties Garbage 660L (weekly collection)	per annum	\$ 1,013.00	\$ 1,064.00	N	Waste Avoidance and Resources Recovery Act 2007 s67	5%
Non Rated Properties Garbage 240L (weekly collection)	per annum	\$ 368.00	\$ 386.00	N		5%
Non Rated Properties Garbage 140L (weekly collection)	per annum	\$ 231.00	\$ 243.00	N		5%
Non Rated Properties Recycling 240L (fortnightly collection)	per annum	\$ 100.00	\$ 101.00	N		1%
Non Rated Properties Recycling 360L (fortnightly collection)	per annum	\$ 131.00	\$ 133.00	N		2%
One-Off additional Garbage Collection 140L	per bin	\$ 63.00	\$ 66.00	Y		5%
One-Off additional Garbage Collection 240L	per bin	\$ 105.00	\$ 110.00	Y		5%
One-Off additional Garbage Collection 660L	per bin	\$ -	\$ 303.00	Y		N/A
One-off additional Recycling Collection (both 240L and 360L)	per bin	\$ 37.00	\$ 37.00	Y		0%
Confiscated Bin Return - both Garbage and Recycling	per bin	\$ 79.00	\$ 80.00	Y		1%
Additional Garbage Collection* 140L (weekly collection) - Rated Properties	per annum	\$ 268.00	\$ 281.00	N		5%
Additional Garbage Collection* 240L (weekly collection) - Rated Properties * An exemption may be granted in extenuating circumstances, i.e. special needs/medical	per annum	\$ 452.00	\$ 475.00	N		5%
Existing additional Recycling Services 240L (fortnightly collection) - Rated Properties	per annum	\$ 84.00	\$ 85.00	N		1%
Upgrade Recycling Collection from 240L to 360L (fortnightly collection) - Rated Properties	per annum	\$ 42.00	\$ 43.00	N		2.4%
Additional Recycling Collection 360L (fortnightly collection) - Rated Properties	per annum	\$ 126.00	\$ 128.00	N		2%
Event Bins Hire - 240L Garbage and 240L Recycling (including disposal)	A pair	\$ 105.00	\$ 110.00	Y		5%
Event Bins Hire - 240L Recycling (including disposal)	A pair	\$ 52.50	\$ 55.00	Y	5%	
Event Bins Recycling Disposal - Contamination fee (Deducted from bond)	per bin	\$ 53.00	\$ 56.00	Y	6%	
Event Bins Bond for less than 10 pairs hired (not refunded if bins are damaged, lost, overfull or contaminated).	per event (refundable)	\$ 263.00	\$ 266.00	N	1%	
Event Bins Bond for more than 10 pairs hired (not refunded if bins are damaged, lost, overfull or contaminated).	per event (refundable)	\$ 525.00	\$ 532.00	N	1%	
ENVIRONMENTALLY FRIENDLY WASTE DISPOSAL						
Compost Bin	per item	\$ 30.00	\$ 30.00	Y	Waste Avoidance and Resources Recovery Act 2007 s67	0%
Aerator	per item	\$ 10.00	\$ 10.00	Y		0%
In Ground Worm Farm	per item	\$ 15.00	\$ 15.00	Y		0%
Bokashi Bucket	per item	\$ 25.00	\$ 25.00	Y		0%
Mattress Recycling Collection Fee	per item	\$ 20.00	\$ 20.00	Y	0%	
White Goods Collection						
Non-refrigerant items (ovens, stoves/cookers, washing machines, dishwashers and dryers)	per item	\$ -	\$ 31.00	Y	Local Govt Act 1995 S6.16	N/A
Refrigerant items (fridges and freezers)	per item	\$ -	\$ 46.00	Y		N/A
Refrigerant (air conditioner unit)	per item	\$ -	\$ 66.00	Y		N/A
Worm Farms						
Total factory	1Kg	\$ 120.00	\$ 122.00	Y	Local Govt Act 1995 S6.16	2%
Factory only	each	\$ 75.00	\$ 76.00	Y		1%
Worms Only	1Kg	\$ 70.00	\$ 71.00	Y		1%
Worms Only	½ Kg	\$ 50.00	\$ 51.00	Y		2%
Native Plant Sales						
Native Tubestock	Each	\$ 1.00	\$ 1.00	Y	Local Govt Act 1995 S6.16	0%
Kangaroo Paws	Each per 130mm pot	\$ 5.00	\$ 5.00	Y		0%
Small trees	140mm pot	\$ -	\$ 5.00	Y		N/A
Native Fertiliser	500g	\$ 5.00	\$ 5.00	Y		0%

	2018/19	2019/20	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
WORKS FEES AND CHARGES						
WORKS BONDS - ENGINEERING						
Works Bond Inspection Fee	\$ 100.00	\$ 100.00	N	Local Govt Act 1995 S6.16	0%	
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	Maximum \$5000	Minimum \$5000	N		N/A	
ROW Bonds						
Sewer & Water supply extensions in Road Reserve	\$ 2,500.00	\$ 2,500.00	N		0%	
Sewer & Water supply extensions on Private Property	\$ 2,000.00	\$ 2,000.00	N		0%	
Demolitions - residential	\$ 2,000.00	\$ 2,000.00	N	0%		
Demolitions - commercial - less than \$500,000	\$ 3,000.00	\$ 3,000.00	N	0%		
Demolitions - commercial \$500,001 and above to be assessed on a case by case basis	Maximum \$5000	Minimum \$5000	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.						
PERMITS						
Management of Rights of Way						
Closure - Non-refundable application fee	\$ 200.00	\$ 200.00	N	Local Govt Act 1995 S6.16	0%	
Dedication - Non-refundable application fee	\$ 200.00	\$ 200.00	N		0%	
Obstruction - Non-refundable application fee	\$ 200.00	\$ 200.00	N		0%	
Obstruction - Refundable bond	\$ 500.00	\$ 500.00	N		0%	
Parklet Fees						
Preliminary Application Fee	\$ 200.00	\$ 200.00	N	Local Govt Act 1995 S6.16	0%	
Approval Fee (one off payment)	\$ 1,000.00	\$ 1,000.00	N		0%	
Annual Renewal Fee	\$ 500.00	\$ 500.00	N		0%	

		2018/19	2019/20	GST	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	\$ 32.50	\$ 32.50	Y	Local Govt. Act 1995 S6.16	0%
Commercial use	per hour	\$ 65.00	\$ 65.00	Y		0%
Wedding ceremony/reception	per hour	\$ 72.50	\$ 75.00	Y		3%
Category Two (incorporates Mount Hawthorn Lesser Hall, North Perth Lesser Hall, Royal Park Hall)						
Community use	per hour	\$ 25.00	\$ 25.00	Y	Local Govt. Act 1995 S6.16	0%
Commercial use	per hour	\$ 50.00	\$ 50.00	Y		0%
Wedding ceremony/reception	per hour	\$ 65.00	\$ 65.00	Y		0%
Category Three (incorporates Menzies Pavilion, Banks Reserve Pavilion)						
Community use	per hour	\$ 20.00	\$ 20.00	Y	Local Govt. Act 1995 S6.16	0%
Commercial use	per hour	\$ 40.00	\$ 40.00	Y		0%
Wedding ceremony/reception	per hour	\$ 57.50	\$ 60.00	Y		4%
Category Four (incorporates Woodville Reserve Pavilion, Beatty Park Reserve Pavilion, Birdwood Square Pavilion)						
Community use	per hour	\$ 15.00	\$ 15.00	Y	Local Govt. Act 1995 S6.16	0%
Commercial use	per hour	\$ 30.00	\$ 30.00	Y		0%
Wedding ceremony/reception	per hour	\$ 46.50	\$ 50.00	Y		8%
Bonds and Other Charges						
Facility Bond		\$0.0 min - \$5000 max	\$0.0 min - \$5000 max	N	Local Govt. Act 1995 S6.16	N/A
Replacement of lost key	per key	\$ 25.00	\$ 25.00	Y		0%
Cancellation fee - once booking has been completed and confirmation sent	per booking	\$ 20.00	\$ 20.00	Y		0%
Late booking fee - booking taking place within 24 hours of event/meeting	per booking	\$ 20.00	-	Y		N/A
NEW Replacement facility swipe card	per card	-	\$35.00	Y		N/A

		2018/19	2019/20	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
SPORTSGROUNDS AND RESERVES							
CASUAL HIRE OF SPORTSGROUNDS							
With facilities (Category Four Facilities)	half day (8am to 1pm or 1pm-6pm)	\$ 237.00	\$ 240.00	Y	Local Govt Act 1995 S6.16	1%	
With facilities (Category Four Facilities)	full day (8am-6pm)	\$ 411.00	\$ 415.00	Y		1%	
Without facilities (Category Four Facilities)	half day (8am to 1pm or 1pm-6pm)	\$ 162.00	\$ 165.00	Y		2%	
Without facilities (Category Four Facilities)	full day (8am-6pm)	\$ 261.00	\$ 265.00	Y		2%	
SEASONAL HIRE OF SPORTSGROUNDS							
Senior Sportsground Usage Charges							
Matchplay or training (per person per season)		\$ 40.00	\$ 40.00	Y			0%
Matchplay and training (per person per season)		\$ 80.00	\$ 80.00	Y			0%
Local Sporting Club Casual Sportsground Facility Hire (facility only)	per hour	\$ 5.00	\$ 5.00	Y			0%
Community objective rebates up to a maximum of 25% as determined by the Director Community Engagement							
Juniors							
Percentage of Juniors Residing within City of Vincent							
60% or greater		no charge					
40% - 60%	per junior	\$ 2.00	\$ 2.00	Y		0%	
20% - 40%	per junior	\$ 3.00	\$ 3.00	Y		0%	
0% - 20%	per junior	\$ 5.00	\$ 5.00	Y		0%	
Local sporting club casual sportsground facility hire (facility only)	per hour	\$ 5.00	\$ 5.00	Y		0%	
Floodlights							
Charles Veryard Reserve*	per hour	\$ 20.00	\$ 20.00	Y		0%	
Les Lilleyman Reserve*	per hour	\$ 20.00	\$ 20.00	Y		0%	
Britannia Reserve*	per hour	\$ 10.00	\$ 10.00	Y		0%	
Birdwood Square*	per hour	\$ 5.00	\$ 5.00	Y		0%	
Beatty Park*	per hour	\$ 20.00	\$ 20.00	Y		0%	
Menzies Park*	per hour	\$ 10.00	\$ 10.00	Y		0%	
Forrest Park*	per hour	\$ 20.00	\$ 20.00	Y		0%	
* Based on estimated usage and annual maintenance costs							
SCHOOL HIRE OF SPORTSGROUNDS							
During school hours							
Schools within City of Vincent	per hour	Free	Free	N	Local Govt Act 1995 S6.16	N/A	
Schools within City of Vincent	half day	Free	Free	N		N/A	
Schools within City of Vincent	full day	Free	Free	N		N/A	
Schools not within City of Vincent	per hour	\$ 42.00	\$ 42.00	Y		0%	
Schools not within City of Vincent	half day	\$ 121.50	\$ 121.50	Y		0%	
Schools not within City of Vincent	full day	\$ 243.00	\$ 243.00	Y		0%	
After school hours							
Schools within City of Vincent	per hour	\$ 42.00	\$ 42.00	Y			0%
Schools within City of Vincent	half day	\$ 121.50	\$ 121.50	Y			0%
Schools within City of Vincent	full day	\$ 243.00	\$ 243.00	Y			0%
CASUAL HIRE OF RESERVES							
Casual park hire (including Town Centres)							
Community Rate	per hour	\$ 36.00	\$ 36.00	Y	Local Govt Act 1995 S6.16	0%	
Commercial Rate	per hour	\$ 100.00	\$ 100.00	Y		0%	
Gazebo Hire							
Community Rate	per hour	\$ 54.00	\$ 55.00	Y		2%	
Commercial Rate	per hour	\$ 150.00	\$ 150.00	Y		0%	
Dog Training Classes							
Charge per six month season		\$ 375.00	\$ 375.00	Y	Local Govt Act 1995 S6.16	0%	
Group Fitness Classes (per 6 month season)							
Up to 5 Persons		\$ 330.00	\$ 330.00	Y			0%
5 to 10 Persons		\$ 660.00	\$ 660.00	Y			0%
10 to 20 Persons		\$ 1,370.00	\$ 1,370.00	Y		0%	
EVENTS							
Event Application Fee							
Events up to 1 day		\$ 250.00	\$ 250.00	Y	Local Govt Act 1995 S6.16	0%	
Events 2 days or more		\$ 500.00	\$ 500.00	Y		0%	
Community Rate	half day	\$ 625.00	\$ 625.00	Y			0%
Commercial Rate	half day	\$ 1,750.00	\$ 1,750.00	Y			0%
Community Rate	full day	\$ 1,250.00	\$ 1,000.00	Y			-20%
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			0%
Wedding Bookings							
Photography / Ceremony on parks	per hour	\$ 75.00	\$ 75.00	Y			0%

		2018/19	2019/20	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change	
SPORTSGROUNDS AND RESERVES							
LEEDERVILLE OVAL							
Casual Hire of Sportsground							
Without facilities half day	half day (8am to 1pm or 1pm-6pm)	\$ 175.00	\$ 175.00	Y	Local Govt Act 1995 S6.16	0%	
Without facilities full day	full day (8am-6pm)	\$ 275.00	\$ 275.00			0%	
Half Day Event							
Community Rate	half day	\$ 625.00	\$ 625.00			0%	
Under 1000 people - Commercial Rate	half day	\$ 2,500.00	\$ 2,500.00			0%	
Bump in / Bump out		Half of the fee	Half of the fee	Y		0%	
Full Day Event							
Community Rate	full day	\$ 1,250.00	\$ 1,250.00			0%	
Under 1000 people - Commercial Rate	full day	\$ 5,000.00	\$ 5,000.00			0%	
Bump in / Bump out		Half of the fee	half of the fee	Y		0%	
Floodlights	per hour	\$ 275.00	\$ 275.00		0%		
LEEDERVILLE OVAL CONCERTS / COMMERCIAL EVENTS							
Event Application Fee	per booking	\$ 500.00	\$ 500.00	Y		0%	
1000 - 5000 patrons	per day	\$ 7,900.00	\$ 7,900.00	Y		0%	
5000 - 12000 patrons	per day	\$ 12,600.00	\$ 12,600.00	Y		0%	
Bump-in/Bump-out	per day	half the applicable day fee	half of the fee	Y		0%	
BONDS / CANCELLATION / ADMINISTRATION FEES - SPORTSGROUND AND RESERVES							
General Bond (Refundable)		\$0.00 min - \$5000 max	\$0.00 min-\$5000 max	N	Local Govt Act 1995 S6.16	N/A	
Event Bond (Refundable)		\$500.00 min - \$15,000.00 max	\$500 min-\$15,000 max	N		N/A	
Cancellation fee - once booking has been completed and confirmation sent	per booking	\$ 20.00	\$ 20.00	Y		0%	
Late booking fee - booking taking place within 24 hours of event/meeting	per booking	\$ 20.00	\$ 20.00	Y	Local Govt Act 1995 S6.16	0%	
Extra 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 plus 100% penalty	applicable usage fee plus 100% penalty	Y		N/A	



FEES AND CHARGES 2019/2020

	2018/19	2019/20	GST	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	\$ 7.00	\$ 7.20	Y	Local Govt Act 1995 S6.16	3%	
A person 5 years of age and under 16 years of age	\$ 5.00	\$ 4.50	Y		-10%	
A child aged 3 or 4 years of age (Pre-schooler)	\$ 2.00	\$ 2.50	Y		25%	
A child 0-2 years of age (Baby)	Free	Free	N			
An adult supervising a child aged 0-4 years	\$ 7.00	-	Y		-100%	
Any person under the control of a City of Vincent licensed swimming coach (Trainer)	\$ 3.50	\$ 4.00	Y		14%	
A pensioner/senior card holder	\$ 4.20	\$ 4.50	Y		7%	
Full time students producing proof of student status	\$ 5.50	\$ 5.50	Y		0%	
Family Pass (2 Adults, 2 Children or 1 Adult, 3 Children or 1 Spectator, 4 children)	\$ 18.00	\$ 18.00	Y		0%	
Extra Child	\$ 3.00	\$ 3.00	Y		0%	
Child - Weeknights 6.30pm to 9pm	\$ 2.00	\$ 3.00	Y		50%	
Family - Weeknights 6.30pm to 9pm	\$ 10.00	\$ 10.00	Y		0%	
Locker hire (wallet locker casual rates)	From \$1.00	From \$1.00	Y		N/A	
Hire of swim aids	\$ 2.00	\$ 2.00	Y		0%	
Shower fee	\$ -	\$ 3.00	Y		N/A	
Bike cage fee	\$ -	\$ 5.00	Y		N/A	
Sauna/Spa/Steam Room/Swim						
Adult	\$ 11.50	\$ 12.00	Y		4%	
Pensioner/Senior	\$ 8.50	\$ 8.50	Y		0%	
Student	\$ 10.50	\$ 10.50	Y		0%	
Upgrade Swim to Sauna/Spa/Steam Room						
Adult	\$ 4.50	\$ 4.80	Y		7%	
Pensioner/Senior	\$ 4.10	\$ 4.00	Y		-2%	
Student	\$ 5.00	\$ 5.00	Y	0%		
FITNESS CLASSES						
Group Fitness/Swim - 1 hour or 45 minute class	\$ 17.00	\$ 17.00	Y	0%		
Group Fitness/Swim - 30 minute class	\$10.00 to \$20.00	\$10.00 to \$20.00	Y			
Aqua Fitness/Swim	\$ 17.00	\$ 17.00	Y	0%		
Cycling Fitness	\$ 17.00	\$ 17.00	Y	0%		
Fitness Class (Pensioner/Senior)	\$ 10.00	\$ 10.00	Y	0%		
HEALTH & FITNESS						
Casual Gym/swim	\$ 17.00	\$ 17.00	Y	0%		
Casual Gym/swim (Pensioner/Senior)	\$ 10.00	\$ 10.00	Y	0%		
Casual Gym/swim/spa/sauna/steam room	\$ 24.50	\$ 21.80	Y	-11%		
Casual Gym/swim/spa/sauna/steam room (Pensioner/Senior)	\$ 14.00	\$ 14.00	Y	0%		
Casual appraisal or workout with gym instructor	\$ 60.00	\$ 60.00	Y	0%		
Energy Wise (Seniors Program) per session	\$ 10.00	\$ 10.00	Y	0%		
Energy Wise (Seniors Program) per term - 20 sessions pass	\$ 155.00	\$ 170.00	Y	10%		
Personal Training 1 to 1						
½ hour session - member & non-member	\$ 50.00	\$ 50.00	Y	0%		
1 hour session - member	\$ 80.00	\$ 80.00	Y	0%		
1 hour session - non-member	\$ 85.00	\$ 85.00	Y	0%		
Personal Training 2 to 1						
1 hour session - member	\$ 50.00	\$ 50.00	Y	0%		
1 hour session - non-member	\$ 60.00	\$ 60.00	Y	0%		
Personal Training group session (4+ participants)						
1 hour session - member	\$ 30.00	\$ 30.00	Y	0%		
1 hour session - non-member	\$ 35.00	\$ 35.00	Y	0%		
FULL MEMBERSHIP						
Individual 12 months	\$ 980.00	\$ 990.00	Y	1%		
Individual 12 months - Pensioner/Senior discount 15%	\$ 833.00	\$ 841.50	Y	1%		
Individual 12 months - Student discount 10%	\$ 882.00	\$ 891.00	Y	1%		
Individual 12 months - Ratepayer discount 10%	\$ 882.00	\$ 891.00	Y	1%		
Individual 3 months	\$ 380.00	\$ 384.00	Y	1%		
Individual 3 months - Pensioner/Senior discount 15%	\$ 323.00	\$ 326.40	Y	1%		
Individual 3 months - Student discount 10%	\$ 342.00	\$ 345.60	Y	1%		
Individual 3 months - Ratepayer discount 10%	\$ 342.00	\$ 345.60	Y	1%		
Individual 1 month	\$ 135.00	\$ 136.00	Y	1%		
Individual 1 month - Pensioner/Senior discount 15%	\$ 114.75	\$ 115.60	Y	1%		
Individual 1 month - Student discount 10%	\$ 121.50	\$ 122.40	Y	1%		
Individual 1 month - Ratepayer discount 10%	\$ 121.50	\$ 122.40	Y	1%		
Pool only membership						
Individual 12 months	\$ 650.00	\$ 656.00	Y	1%		
Individual 12 months - Pensioner/Senior discount 15%	\$ 552.50	\$ 557.60	Y	1%		
Individual 12 months - Student discount 10%	\$ 585.00	\$ 590.40	Y	1%		
Individual 12 months - Ratepayer discount 10%	\$ 585.00	\$ 590.40	Y	1%		
Individual 3 months	\$ 250.00	\$ 252.50	Y	1%		
Individual 3 months - Pensioner/Senior discount 15%	\$ 212.50	\$ 214.65	Y	1%		
Individual 3 months - Student discount 10%	\$ 225.00	\$ 227.25	Y	1%		
Individual 3 months - Ratepayer discount 10%	\$ 225.00	\$ 227.25	Y	1%		
Individual 1 month	\$ 90.00	\$ 91.00	Y	1%		
Individual 1 month - Pensioner/Senior discount 15%	\$ 76.50	\$ 77.35	Y	1%		
Individual 1 month - Student discount 10%	\$ 81.00	\$ 81.90	Y	1%		
Individual 1 month - Ratepayer discount 10%	\$ 81.00	\$ 81.90	Y	1%		

	2018/19	2019/20	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
BEATTY PARK LEISURE CENTRE FEES					
Monthly Debiting Membership					
<i>*Direct debit plan. Payment is taken monthly. Our direct debit is processed once a month from a nominated bank account or credit card.</i>					
Administration Fee	\$ 35.00	\$ -	Y		N/A
Suspension Fee	\$ 10.00	\$ -	Y		N/A
Full Membership Monthly	\$ 85.71	\$ 86.55	Y		1%
Full Membership Monthly - Pensioner/Senior discount 15%	\$ 72.98	\$ 73.60	Y		1%
Full Membership Monthly - Student discount 10%	\$ 77.22	\$ 77.90	Y		1%
Full Membership Monthly - Ratepayer discount 10%	\$ 77.22	\$ 77.90	Y		1%
Pool only Direct Debit	\$ 54.90	\$ 55.45	Y		1%
Pool only Direct Debit - Pensioner/Senior discount 15%	\$ 46.79	\$ 47.13	Y		1%
Pool only Direct Debit - Student discount 10%	\$ 49.50	\$ 49.90	Y		1%
Pool only Direct Debit - Ratepayer discount 10%	\$ 49.50	\$ 49.90	Y		1%
Fly in Fly Out Direct Debit - 50% discount on normal rate(max 6 months - proof of employment required)	50% discount	\$ 43.27	Y		N/A
Child Pool only membership					
Individual 6 months	\$ 240.00	\$ 240.00	Y	Local Govt Act 1995 S6.16	0%
Pool only Direct Debit	\$ 40.00	\$ 40.00	Y		0%
Direct Debit Membership Monthly with Personal Training					
1 session per week (30 minute)	\$ 250.37	\$ -	Y		N/A
2 sessions per week (30 minute)	\$ 415.04	\$ -	Y		N/A
Corporate Memberships (minimum of 5 people join together)					
12 months	\$ 840.00	\$ 848.31	Y		1%
Ongoing Direct Debit payment (minimum 12 months)	\$ 70.00	\$ 70.69	Y		1%
NEW 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	\$ -	\$ 504.90	Y		N/A
Full Membership Direct Debit monthly	\$ -	\$ 44.16	Y		N/A
12 month Pool membership	\$ -	\$ 334.56	Y		N/A
Pool only Direct Debit monthly	\$ -	\$ 28.27	Y		N/A
NEW Off Peak Memberships (10am to 3pm Mon to Fri, 10am to close Sat, All day Sunday and Public Holidays)- Entertainment book cannot be used with this offer					
12 month Full Membership	\$ -	\$ 594.00	Y		N/A
Full Membership Direct Debit monthly	\$ -	\$ 51.93	Y		N/A
12 month Pool membership	\$ -	\$ 393.60	Y		N/A
Pool only Direct Debit monthly	\$ -	\$ 33.27	Y		N/A
Renewing Member					
12 months - full (12.5% discount)	\$ 857.50	\$ 866.25	Y		1%
12 months - pool (12.5% discount)	\$ 568.75	\$ 574.00	Y		1%
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		-	-	N/A	N/A
Gym retention challenges (\$80 to \$150 per challenge)		-	✓	Y	N/A
Over 70, 80 and 90 yrs, up to 50% discount on membership fees		-	✓	Y	N/A
Multi Entry Cards (valid for 24 months from date of purchase)					
Adult Swim					
10 entries	\$ 63.00	\$ 63.00	Y		0%
20 entries	\$ 119.00	\$ 119.00	Y		0%
Child Swim					
10 entries	\$ 45.00	\$ 38.00	Y		-16%
20 entries	\$ 85.00	\$ 72.00	Y		-15%
Pensioner/Senior Swim					
10 entries	\$ 38.00	\$ 38.00	Y		0%
20 entries	\$ 72.00	\$ 72.00	Y		0%
Student Swim					
10 entries	\$ 49.50	\$ 49.50	Y		0%
20 entries	\$ 93.50	\$ 93.50	Y		0%
Trainers					
10 entries	\$ 31.50	\$ 36.00	Y		14%
20 entries	\$ 59.50	\$ 68.00	Y		14%
50 entries	\$ 148.75	\$ 170.00	Y		14%

	2018/19	2019/20	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
BEATTY PARK LEISURE CENTRE FEES					
Adult Swim/Sauna/Spa/Steam Room					
10 entries	\$ 103.50	\$ 108.00	Y		4%
20 entries	\$ 195.50	\$ 204.00	Y		4%
Pensioner Swim/Sauna/Spa/Steam room					
10 entries	\$ 76.50	\$ 76.50	Y		0%
20 entries	\$ 144.50	\$ 144.50	Y		0%
Student Swim/Sauna/Spa/Steam room					
10 entries	\$ 94.50	\$ 94.50	Y		0%
20 entries	\$ 178.50	\$ 178.50	Y		0%
Group Fitness/Swim (30 minute class)					
10 entries	\$ 90.00	\$ 90.00	Y		0%
20 entries	\$ 170.00	\$ 170.00	Y		0%
Group Fitness/Swim (1 hour or 45 minute class)					
10 entries	\$ 153.00	\$ 153.00	Y		0%
20 entries	\$ 289.00	\$ 289.00	Y	Local Govt Act 1995 S6.16	0%
Aqua Fitness/Swim					
10 entries	\$ 153.00	\$ 153.00	Y		0%
20 entries	\$ 289.00	\$ 289.00	Y		0%
Gym/Swim					
10 entries	\$ 153.00	\$ 153.00	Y		0%
20 entries	\$ 289.00	\$ 289.00	Y		0%
RPM/Swim					
10 entries	\$ 153.00	\$ 153.00	Y		0%
20 entries	\$ 289.00	\$ 289.00	Y		0%
Fitness Class/Swim (Pensioner/Senior) or Gym/Swim (Pensioner/Senior)					
10 entries	\$ 90.00	\$ 90.00	Y		0%
20 entries	\$ 170.00	\$ 170.00	Y		0%
Personal Training 1 to 1 (1/2 hour session)					
10 sessions – member/non-member - Discount 15%	\$ 425.00	\$ 425.00	Y		0%
20 sessions – member/non-member - Discount 20%	\$ 800.00	\$ 800.00	Y		0%
Personal Training 1 to 1 (1 hour session)					
10 sessions - member	\$ 680.00	\$ 680.00	Y		0%
20 sessions - member	\$ 1,280.00	\$ 1,280.00	Y		0%
10 sessions - non-member	\$ 722.50	\$ 722.50	Y		0%
20 sessions - non-member	\$ 1,360.00	\$ 1,360.00	Y		0%
Personal Training 2 to 1 (1 hour session)					
10 sessions - member	\$ 425.00	\$ 425.00	Y		0%
20 sessions - member	\$ 800.00	\$ 800.00	Y		0%
10 sessions - non-member	\$ 510.00	\$ 510.00	Y		0%
20 sessions - non-member	\$ 960.00	\$ 960.00	Y		0%
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	\$ 25.00	\$ 25.00	Y	Local Govt Act 1995 S6.16	0%
20 entries - member	\$ 50.00	\$ 50.00	Y		0%
10 entries - non-member	\$ 75.00	-	Y		N/A
20 entries - non-member	\$ 150.00	-	Y		N/A
VACATION CLASSES/IN TERM CLASSES					
In term Swimming					
Term 1 & 4	\$ 3.40	\$ 3.50	N		3%
Term 2 & 3	\$ 2.90	\$ 3.00	N		3%
Vacation Swimming					
10 entry Child & 1 Adult (20% discount)	\$ 45.00	\$ 40.00	N		-11%
Child Single Entry	\$ 4.00	\$ 4.00	N		0%
CRÈCHE (PER 1.5 HR SESSION)					
Non-member - 1st child	\$ 7.00	\$ 7.00	Y		0%
Non-member - 2nd child	\$ 6.00	\$ 6.00	Y		0%
Member - 1st child	\$ 2.50	\$ 2.50	Y		0%
Member - 2nd child	\$ 2.00	\$ 2.00	Y		0%
CARNIVAL FEES					
Carnival entry fee (School Child & Adult Swimmer)	\$ 4.00	\$ 4.00	Y		0%
Carnival entry fee (Adult Spectator)	\$ 1.00	\$ 1.00	Y		0%

	2018/19	2019/20	GST	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
BEATTY PARK LEISURE CENTRE FEES					
LANE FEES					
Clubs/Groups/Carnivals					
12m lane	per hour	\$ 7.00	\$ 7.25	Y	4%
25m lane	per hour	\$ 14.00	\$ 14.25	Y	2%
50m lane	per hour	\$ 16.00	\$ 16.25	Y	2%
30m Pool					
Lane	per hour	\$ 13.50	\$ 14.00	Y	4%
Half pool	per hour	\$ 33.00	\$ 34.00	Y	3%
Whole pool	per hour	\$ 50.00	\$ 51.25	Y	3%
Commercial use & casual Use by licensed coach					
25m and 50m	Per hour	\$ 30.00	\$ 31.25	Y	4%
30m Pool	Per hour	\$ 24.00	\$ 25.00	Y	4%
12m Pool	Per hour	\$ 13.00	\$ 13.50	Y	4%
Commercial Swimming/Coaching Fee					
50m pool (lane per month)	Up to 150 hr/mth	\$ 270.00	\$ 270.00	Y	0%
ROOM HIRE					
Indoor Cycling Room					
Community Group (RPM Class)		\$ 120.00	\$ 120.00	Y	0%
Commercial Group		\$120 - \$350	\$120 - \$350	Y	
Group Fitness Room (Studio 2)					
Community Group	per hour	\$ 42.50	\$ 45.00	Y	6%
Commercial Group	per hour	\$ 65.00	\$ 70.00	Y	8%
Club Room					
Community Group	per hour	\$ 34.00	\$ 35.00	Y	3%
Commercial Group	per hour	\$ 55.00	\$ 60.00	Y	9%
Crèche Room					
Community Group	per hour	\$ 34.00	\$ 35.00	Y	3%
Commercial Group	per hour	\$ 55.00	\$ 60.00	Y	9%
Lounge Café (Exclusive Use)					
Community Group	per hour	\$ 17.00	\$ 18.00	Y	6%
Commercial Group	per hour	\$ 22.00	\$ 25.00	Y	14%
Wellness Rooms (2 Rooms)					
Community Group	per hour	\$ 16.00	\$ 16.00	Y	0%
Commercial Group	per hour	\$ 25.00	\$ 25.00	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)		\$ 125.00	\$ 125.00	Y	0%
Entry (per person)		\$ 10.00	\$ 10.00	Y	0%
Meeting beyond normal closing hours					
First 2 hours		\$ 150.00	\$ 150.00	Y	0%
Thereafter		\$ 200.00	\$ 200.00	Y	0%
Additional staff hire costs					
Centre Supervisor	per hour	\$ -	\$ 70.00	Y	N/A
Lifeguard	per hour	\$ -	\$ 45.00	Y	N/A
Group Fitness Instructor	per hour	\$ -	\$ 40.00	Y	N/A
Health and Fitness staff	per hour	\$ -	\$ 65.00	Y	N/A
Café staff	per hour	\$ -	\$ 45.00	Y	N/A
Security Staff (min 2 persons - per person per hour rate)	per hour	\$ -	\$ 55.00	Y	N/A
Equipment Hire					
Marquee hire /per day		\$ -	\$ 10.00	Y	N/A
Projector hire /per day		\$ -	\$ 35.00	Y	N/A
LEARN TO SWIM PROGRAMME					
Direct debit admin fees					
Initial setup fee (all new enrolments)		\$ 10.00	\$ 10.00	N	0%
Renew setup fee (re-joining students)		\$ 5.00	\$ 5.00	N	0%
Adults					
One lesson per week		\$ 20.00	\$ 20.00	N	0%
Adult multicultural		\$ 15.00	\$ 15.00	N	0%
Children (Direct debit 4 weekly billing)					
One lesson per week		\$ 16.75	\$ 16.95	N	1%
Second child		\$ 15.60	\$ 15.75	N	1%
3 or more children		\$ 15.60	\$ 15.75	N	1%
2nd lesson per week for same student		\$ -	25% discount	N	N/A
Pensioner/Senior discount (only one discount can be applied)		\$ -	15% discount	N	N/A
One on one (Special needs)		\$ 28.50	\$ 29.00	N	2%
One on one		\$ 50.00	\$ 50.00	N	0%
Angelfish first enrolment		\$ 16.75	\$ 16.95	N	1%
Squad (60 min session)					
One (1) session per week		\$ 18.50	\$ -	N	N/A
Pool entry for current Swim School members outside lessons (normal fees apply for accompanying adults and children)		-	Free	N/A	N/A
Special Promotions (Swim School)					
2 for 1 promotions		-	✓	Y	N/A
Free trial (First lesson free)		-	✓	Y	N/A
No administration fee on Swim School membership		-	✓	Y	N/A