



CITY OF VINCENT

# ANNUAL BUDGET

2016/17



Adopted Ordinary Council Meeting » 26 July 2016

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**CITY OF VINCENT**

# **INTRODUCTION**



## **CITY OF VINCENT**

### **COUNCIL**

#### **MAYOR**

**John Carey**

### **COUNCILLORS**

#### **NORTH WARD**

Cr Matt Buckels  
Cr Emma Cole  
Cr Roslyn Harley (*Deputy Mayor*)  
Cr Dan Loden

#### **SOUTH WARD**

Cr Laine McDonald  
Cr Susan Gontaszewski  
Cr Joshua Topelberg  
Cr Jimmy Murphy

### **SENIOR MANAGEMENT TEAM**

**Chief Executive Officer**  
**Director Corporate Services**  
**Director Community Engagement**  
**Director Planning Services**  
**Director Technical Services**

Len Kosova  
John Paton  
Michael Quirk  
Gabriela Poezyn  
Rick Lotznicker

## **MAYOR'S FOREWORD**

I am very proud of the hard work and collaboration between Council, staff and the community which has led us to developing the 2016/17 Annual Budget.

This budget reaffirms one critical focus: strong financial accountability across our business and prudent planning for the future.

This year, we asked our community to put forward suggestions for the budget before we drafted it. We received over 50 submissions, many of which have been incorporated into this budget. Thank you to everyone who contributed to this process.

Based on this feedback, below are the key areas of focus for this budget.

### **Strong financial management**

Driving better financial management and budget planning across the organisation and vigorously reviewing all expenditure is a key focus, including:

- Establishing a new Asset Sustainability Reserve to fund a long term renewal plan of community facilities
- Creating a 10-year Asset Management Plan and Capital Works Plan to guide future budget planning and expenditure
- Requiring business cases to be presented to Council for all expenditure greater than \$250,000 or proposed to run for more than two years

### **Improving pedestrian safety**

Creating new pedestrian crossings and safer paths across Vincent, making it easier to walk in our streets and parks. This includes:

- New green light pedestrian signals at the intersections of William/ Bulwer, Loftus/Bourke and Vincent / Fitzgerald: \$440,000
- Replacing 11 old slab footpaths with new resurfaced pathways: \$322,600
- Re-asphalting pathways in Hyde Park: \$100,000
- Constructing raised pedestrian crossing and improvements near Mt Hawthorn Primary School: \$60,000
- Realigning the foreshore pathway at Banks Reserve: \$64,000
- New pathway for Ellesmere Street (Phase One): \$40,000
- Pedestrian safety improvements for Vincent Street: \$12,000

### **Cutting red tape**

We're also actively looking for ways to provide simpler, faster and more user-friendly services, such as:

- Abolishing fees and simplifying alfresco/street front approvals for small business, saving \$150,000
- Simplifying and streamlining statutory and planning approval processes, including new online lodgement and assessment of applications
- Formally reviewing and reforming the way we provide customer service across the City, shifting to a contemporary 'customer experience' approach

Vincent will also invest heavily in new and renewed facilities, rolling out a significant capital works program throughout 16/17 and beyond. Highlights include:

### **Better roads, and safer streets**

- Road rehabilitation and resurfacing programs: \$2.4 million
- Traffic calming, black spot and road safety improvements: \$1.19 million
- Sealing laneways: \$374,500
- North Perth town centre parking improvements: \$185,000
- Oxford Street bike lane (Anzac to Scarborough Beach Road): \$190,000
- 40km speed zone trial in Vincent South Precinct: \$150,000
- Hardy Street/Scarborough Beach Road corner angled parking: \$60,000
- Oxford Street 'Summer Nights' road closure trial, Leederville town centre: \$12,000

### **Renewal of streetscapes and town centres**

- Greening and tree planting program (\$345,000), including Oxford Street North, Scarborough Beach Road (northern end), Lord Street, Newcastle Street and Vincent Street
- Expanded greening/Adopt a Verge program: \$100,000
- New lighting Oxford Street, Leederville town centre: \$60,000
- New up-lighting Axford Park, Mt Hawthorn: \$60,000
- New Bus shelters: \$50,000
- New Parklets (Mt Hawthorn and North Perth); \$25,000
- North Perth town centre public space planning: \$10,000

## **Enhancing parks and recreation facilities**

- Banks Reserve foreshore restoration: \$185,300
- Refurbish Beatty Park indoor pool change room (first phase): \$100,000
- New Les Lilleyman Reserve perimeter pathway (first phase): \$75,000
- Hyde Park improvements – pathways, playground soft-fall and shade sail: \$215,000
- New Braithwaite Park toilets (first phase): \$60,000
- Eco-zoning (replacing turf with native gardens) at Britannia Reserve; Menzies Park and Charles/Walcott Street Reserve: \$45,000
- New safety fence, Braithwaite Park: \$25,000
- Upgrade to Highgate Forrest Park Playgroup: \$12,000
- New netball ring and quarter court, Menzies Park:\$9,000

82% of all properties will experience a small rate increase of only 2.9%. As the City has a disproportionately low minimum rate for residential properties, the minimum rate is being increased to \$1,007 – the second lowest in the metropolitan area.

Our low rate in the dollar and low minimum rate mean that in 2016/17, Vincent ratepayers in Residential and Other categories will still enjoy one of the lowest levels of rating across the entire Perth metropolitan area.

I am confident this budget will hold the City in good stead to continue delivering the very best outcomes on behalf of our community. With the City now in a strong financial position, and only improving, we want to ensure we deliver the best value for your ratepayer dollar.

John Carey

**Vincent Mayor**



**CITY OF VINCENT**

# **BUDGET REPORT**



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# 2016/17 ANNUAL BUDGET OVERVIEW

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## Executive Summary

Generally, the City is commencing the budget process in a more financially stable environment than recent years, where budget forecasts and opening balances were seriously flawed, creating significant cash flow implications. That situation has been arrested and a better understanding achieved of the City's current position, with further work being undertaken to achieve an equal level of confidence for the longer term financial position of the City.

The 2016/17 Budget development is being undertaken in the context of the Integrated Planning and Reporting Framework and will therefore be informed through a complementary activity of reviewing the Corporate Business Plan (CBP) and Long Term Financial Plan (LTFP). This will include the preparation of a 10 Year Capital Works Program, however it is likely this will be an iterative process with a comprehensive programme only achieved over successive years following appropriate strategic, Council and community inputs.

Consultants were appointed to compile data on the City's Building Assets, which was presented at Workshop 1. This commenced the detailing of the requirements of a renewal program, but is yet to be assessed and informed on the basis of agreed service standards. In addition, significant work is being undertaken to compile information on renewal requirements of the other asset classes to enable informed decisions on prioritising work required to maintain these assets to agreed standards and in a condition fit for purpose.

Consultation has also occurred across the organisation to compile information on current commitments included in various strategic documents and past Council decisions, in order to embed them where appropriate into the CBP and ensure the necessary resourcing is committed and funding strategies are considered in the Budget (and LTFP).

Submissions were called from the community and these are being reported to Council, although many have already been considered in the CBP.

Key factors/parameters to be considered in the 2016/17 Budget:

- The number of rateable properties has increased, with the GRV base increasing by approximately 1.8%, which will be factored into the rates modelling. Rates revenue has been calculated on an increase in the rate-in-the-dollar of 3% across each category, although this has been revised down to 2.9%.
- No increase to the Financial Assistance Grant for the third year in a row, due to the Commonwealth Government's freeze on the overall funding level.
- Interest on Investments declining due to lower interest rates and recognising the transfer of the balance of the Aged Persons and Senior Citizens reserve.
- General indexation (CPI/LGI) at the rate of 1.75% is proposed for goods and services.
- Utilities – the State Budget increased water by 4.5% and residential electricity charges by 3%. Inquiries are being made to ascertain the proposed increase to business and street lighting tariffs.
- Motor vehicle registration – 36% increase due to introduction of 'no-fault' catastrophic compulsory third party insurance scheme.
- MRC refuse disposal costs – increase from \$155/tonne to \$165/tonne, including an increase of \$5 to the Landfill Levy.

In respect to Rates, the next triennial review of the gross rental values is not due until 2017/18, therefore the 2016/17 Rates will be based on existing values, with growth. Also of note, whilst not impacting on the City's revenue, is the introduction from 1 July 2016 of a cap on the Government funded pensioner rebate available to eligible pensioners.

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## 2016/17 ANNUAL BUDGET OVERVIEW

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It is of note that the level of economic activity does appear to be impacting on the City's fees and charges, with declines projected in key areas such as Building and Development Applications and Beatty Park (tightening on discretionary income).

Offsetting the constraint on revenue, the City's costs also appear to be under reduced growth. In addition, efficiencies are being investigated and areas of waste, such as operating lease fees being investigated and proposals to purchase the equipment to provide a long term financial shift/benefit.

The forecast of the financial result for 2015/16 is currently reflecting an improvement over the Revised Budget, with a closing balance of \$4.259 million inclusive of carry forward funding of \$1.974 million. This is carried over to the Opening Balance for 2016/17 and positively impacts on the demand for rates and 2016/17 closing balance.

Overall, a positive result trending towards a more sustainable financial position over the longer term.

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# 2016/17 ANNUAL BUDGET OVERVIEW

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## 1. Budget Preparation

### 1.1 Budget Process and Timetable

In the past, a 12 month focus has been taken in developing previous budgets, however this year, a longer term focus has been applied, with the required review of the CBP and LTFP, with consideration of longer term Capital Works Program. This approach, which is in line with the requirements of Integrated Planning and Reporting Framework (IPRF) will effectively mean the annual budget will be an output of the CBP/LTFP. Given the status of the City's informing strategies, particularly in the area of asset management, the development of works programmes and strategic priorities within a 4-10 year timeframe has been challenging, requiring a flexible approach to the content of each Budget workshop.

The Draft Budget is not being advertised as it was considered more appropriate to build into the budget timetable an opportunity to call for budget submissions from the community in the early stages of the budget development to ensure they can be appropriately assessed and prioritised in conjunction with the City's other priorities.

A series of workshops were held with Council to inform the budget development process. The following key dates have been involved in the Budget development process:

#### **16 February 2016 - Strategic Workshop**

- Mid Year Budget Review
- IPRF Overview
- Economic Outlook

#### **22 March 2016 – Workshop 1**

- Building Assets - Renewal Demand (Presentation by Lycopodium)
- Catalyse Presentation – community and business perception survey

#### **19 April 2016 – Workshop 2**

- Update on Corporate Business Plan
- Asset Renewal – 'fit for purpose' presentation
- Operating subsidies
- Budget Development Update

#### **17 May 2016 – Workshop 3**

- Draft Operating and Capital Budget
- Update on Corporate Business Plan

#### **7 June 2016 – Budget Workshop 4**

- Update on Draft Budget (Operating & Capital)
- Community Submissions
- Rating Strategy and introduction of a separate Waste Services Charge

#### **14 June 2016 – Special Council Meeting**

- Differential and Minimum Rates (S6.36 of the Act) - DEFERRED

#### **21 June 2016 – Special Council Meeting**

- Differential and Minimum Rates (S6.36 of the Act) – Approved for advertising (28 June 2016 -21 day public submission period – closes 18 July 2016)

#### **12 July 2016 – Final Budget Workshop**

- Final review of Draft 2016/17 Budget
- Discussion on LTFP

#### **19 July 2016 – Council Briefing**

- Presentation of CBP, Rates & Budget

#### **26 July 2016 – Council Meeting**

- Adoption of CBP & Budget

# 2016/17 ANNUAL BUDGET OVERVIEW

## 1.2 Community Submissions

At the Special Council Meeting held 19 April 2016, Council considered a report presenting a range of priorities to be used to guide Council's focus during 2016/17 and to inform considerations for the 2016/17 Annual budget. In addition, Council resolved to invite public submissions from the community, aligned to the Council Priorities for consideration in the development of the 2016/17 Annual Budget.

Notices were published in the Voice News (7 & 14 May) and Guardian Express (10 & 17 May) inviting "suggestions for programs, projects or improvements that will help deliver Council's Strategic Priorities for 2016/17". Submissions were to be provided in writing and received prior to 5pm on 23 May 2016. A dedicated webpage was provided with an online form to simplify the submission process and all submissions were processed centrally.

Over 50 submissions were received relating to over 30 proposals (some people proposed the same idea). Submissions ranged from upgrading toilet facilities in our popular parks and installing pedestrian crossings, to reviewing the City's Multicultural Plan and funding local service providers.

All submissions have been reviewed to determine whether they are to be incorporated into the 2016/17 Budget or possibly identified for further consideration in future years budgets. A separate report will be presented to Council for consideration.

## 1.3 2015/16 Forecast

### OPERATING:

An important element of budgeting is reviewing the current budget (2015/16) and forecasting the end of year position. The following table includes the projections to 30 June 2016.

INCOME STATEMENT BY NATURE OR TYPE								
	2012/13	2013/14	2014/15	2015/16			Variance	
	Audited Actual	Audited Actual	Audited Actual	Adopted Budget	Revised Budget	Forecast Actual	To 2014/15 Actual	To Revised Budget
<b>REVENUE</b>								
Rates	23,825,952	25,362,390	27,478,028	29,396,786	29,596,786	29,601,380	7.7%	0.0%
Operating Grants, Subsidies and Contributions	1,567,459	1,435,384	2,138,565	987,530	1,029,740	1,057,980	-50.5%	2.7%
Fees and Charges	15,304,231	19,187,447	19,654,668	20,984,415	20,271,607	19,026,320	-3.2%	-6.1%
Interest Earnings	1,243,366	897,486	907,919	785,980	920,645	1,085,940	19.6%	18.0%
Other Revenue	3,590,513	1,099,417	1,418,990	1,201,655	1,393,944	1,456,670	2.7%	4.5%
	<b>45,531,521</b>	<b>47,982,124</b>	<b>51,598,170</b>	<b>53,356,366</b>	<b>53,212,722</b>	<b>52,228,290</b>	1.2%	-1.8%
<b>EXPENDITURE</b>								
Employee Costs	(20,737,967)	(22,996,728)	(23,287,895)	(24,790,490)	(24,584,527)	(24,089,370)	3.4%	-2.0%
Materials and Contracts	(14,495,855)	(14,385,556)	(14,237,564)	(15,773,385)	(15,883,111)	(15,417,140)	8.3%	-2.9%
Utility Charges	(1,983,195)	(2,176,874)	(1,913,034)	(1,946,150)	(2,012,555)	(1,871,330)	-2.2%	-7.0%
Depreciation on Non-Current Assets	(8,906,059)	(11,760,170)	(11,214,551)	(11,058,555)	(10,103,230)	(10,084,540)	-10.1%	-0.2%
Interest Expenses	(1,199,652)	(1,145,812)	(1,163,983)	(1,096,280)	(1,096,280)	(1,096,280)	-5.8%	0.0%
Insurance Expenses	(794,498)	(878,414)	(1,137,988)	(1,009,145)	(921,380)	(919,080)	-19.2%	-0.2%
Other Expenditure	1,204,412	(449,720)	(173,107)	(176,650)	88,080	50,450	-129.1%	-42.7%
	<b>(46,912,814)</b>	<b>(53,793,274)</b>	<b>(53,128,122)</b>	<b>(55,850,655)</b>	<b>(54,513,003)</b>	<b>(53,427,290)</b>	0.6%	-2.0%
<b>UNDERLYING OPERATING RESULT</b>	<b>(1,381,293)</b>	<b>(5,811,150)</b>	<b>(1,529,952)</b>	<b>(2,494,289)</b>	<b>(1,300,281)</b>	<b>(1,199,000)</b>	-21.6%	-7.8%
Non-Operating Grants & Contributions	2,163,779	1,903,855	1,000,136	1,791,189	2,366,854	1,346,930		
Profit/Loss on Asset Disposal Revaluation	673,018	2,296,451	6,694,802	3,716,718	3,716,718	2,679,150		
			(814,891)					
<b>NET RESULT</b>	<b>1,455,504</b>	<b>(1,610,844)</b>	<b>5,350,095</b>	<b>3,013,618</b>	<b>4,783,291</b>	<b>2,827,080</b>		

Overall, the Operating Result is forecast to be a moderate improvement on the Revised Budget and more favourable against the Adopted Budget, which was revised during the Mid Year Budget Review (OMC 8 March 2016). It is noted however that Operating Revenue is forecast to be an unfavourable result of 1.8%, offset by a favourable forecast for operating expenditure of 2.0%.

# 2016/17 ANNUAL BUDGET OVERVIEW

## OPERATING REVENUE:

Operating Grants:	The substantial variance to 2014/15 is due to the advance payment of 50% of the 2015/16 Financial Assistance Grant.
Fees and Charges:	This income area was reduced during the Mid-Year Budget Review to recognise a softening trend in activity levels, particularly in respect to Beatty Park, Parking and Development Applications. The forecast for each of these areas, together with Building Applications is still reflecting an unfavourable result.
Interest Earnings:	A favourable result is forecast due to the balance of investments held.
Other Revenue:	A modest favourable outcome is forecast due primarily to reimbursement for costs associated with leasehold properties.

## OPERATING EXPENDITURE:

Employee Costs:	A favourable result is forecast, contributed by delays in recruitment processes for new positions.
Materials and Contracts:	A favourable result is being forecast at this stage, particularly in the Waste Operations area.
Utility Charges:	Expenditure on Gas and Water is aligned to the budget, with a minor saving forecast for electricity, primarily related to charges for Street Lighting.
Other Expenditure:	This category of expenditure includes a wide range of accounts, including internal cost recovery accounts, with the favourable forecast being a combination of inputs.

## CAPITAL:

A review of the 2015/16 Capital Works Programme has been undertaken to confirm progress to 30 June 2016 and identify those projects that will need to be carried forward into 2016/17 and also determine whether surplus funds are available. As a result, the following table summarises the outcome (details circulated separately).

2015/16 Capital Budget				2016/17	2015/16
Category	Revised Budget	Projected Actuals	Variance	Carry Forward	Surplus Funding
Land & Buildings Infrastructure Assets	2,195,201	1,777,089	(418,112)	366,538	51,574
Plant and Equipment	8,244,538	5,371,108	(2,873,430)	2,294,937	578,493
Furniture and Equipment	1,872,979	400,364	(1,472,615)	1,011,550	461,065
	509,489	277,834	(231,655)	221,575	10,080
	<b>12,822,207</b>	<b>7,826,395</b>	<b>(4,995,812)</b>	<b>3,894,600</b>	<b>1,101,212</b>
Municipal Reserve				1,974,498	687,460
Grant				731,308	331,778
Trade-in				1,049,794	81,974
				139,000	-
				<b>3,894,600</b>	<b>1,101,212</b>

Projects listed in 2015/16 but not commenced or completed prior to 30 June 2016 are carried forward along with the original funding source. A total of 35 projects have been listed to be carried forward with a total value of \$3,894,600. The Municipal funding of \$1,974,498 is available and will form part of the 2015/16 closing balance as detailed in the Rate Setting Statement (RSS). The corresponding Reserve funding and income associated with Grants and proceeds from the trade-in of plant will be transferred into the 2016/17 Budget.

In respect to the forecast Surplus funding of \$1,101,212, the Reserve component will not be called on, therefore those funds will remain in the respective Reserve. Grant funding is linked to the expenditure level, therefore savings in grant funded projects will result in a reduction in grant income. The balance of the surplus funding equates to Municipal savings and is incorporated into the 2015/16 Closing Balance.

## 2016/17 ANNUAL BUDGET OVERVIEW

Based on the forecast Net Result from operations, identified savings in the Capital Works Programme, Reserve transfers and other financial processes detailed in the RSS, the estimated Closing Balance for 2015/16 is forecast as \$4,308,422. Importantly, for the first time in the last 5 years the Closing Balance has sufficient capacity to fund the full value of the Municipal funded carry forward projects, as detailed in the table below.

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Budget 1 July Opening Balance - Surplus / (Deficit)	\$1,698,660	\$922,458	\$2,454,494	\$3,914,577	\$3,199,779	\$576,865
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
Surplus / (Shortfall) in funding	(\$4,343,020)	(\$3,219,224)	(\$5,459,775)	(\$7,717,738)	(\$7,958,489)	\$431,026
Budget 30 June Closing Balance - Surplus / (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0
Actual 30 June Surplus / (Deficit)	(\$2,296,766)	(\$3,005,281)	(\$3,803,161)	(\$4,758,710)	\$1,007,891	*\$4,259,422
Value of Municipal funded carry forwards	\$2,186,458	\$2,035,074	\$2,989,877	\$3,159,827	\$2,065,879	\$1,974,499
Underlying 30 June Surplus / (Deficit)	(\$4,483,224)	(\$5,191,739)	(\$5,838,235)	(\$7,748,587)	(\$1,057,988)	*\$2,284,923

*\* Actual 30 June 2016 is the estimated end of year result including carry forward funding*

The underlying Closing Balance is an excellent outcome and continues the positive trend set in 2014/15.

*(A late settlement on a land transaction resulted in the 2014/15 underlying deficit, however, unlike earlier years, the Opening Balance in the 2015/16 Budget was accurate and the Rates generated on the correct demand, recognising the settlement on the land transaction in the subsequent accounting period.)*

# 2016/17 ANNUAL BUDGET OVERVIEW

## 2. Operating Budget 2016/17

The Operating Budget is presented in two formats, Programme and Nature & Type reporting. The Programme format is incorporated into the Rate Setting Statement (RSS) and Nature & Type format is presented below:

INCOME STATEMENT BY NATURE OR TYPE								
	2012/13	2013/14	2014/15	2015/16		2016/17	Variance	
	Audited Actual	Audited Actual	Audited Actual	Revised Budget	Forecast Actual	Draft Budget	To Revised Budget	To Forecast Actual
<b>REVENUE</b>								
Rates	23,825,952	25,362,390	27,478,028	29,596,786	29,601,380	31,075,530	5.0%	5.0%
Operating Grants, Subsidies and Contributions	1,567,459	1,435,384	2,138,565	1,029,740	1,057,980	1,643,565	59.6%	55.3%
Fees and Charges	15,304,231	19,187,447	19,654,668	20,271,607	19,026,320	19,937,890	-1.6%	4.8%
Interest Earnings	1,243,366	897,486	907,919	920,645	1,085,940	864,460	-6.1%	-20.4%
Other Revenue	3,590,513	1,099,417	1,418,990	1,393,944	1,456,670	1,493,420	7.1%	2.5%
	<b>45,531,521</b>	<b>47,982,124</b>	<b>51,598,170</b>	<b>53,212,722</b>	<b>52,228,290</b>	<b>55,014,865</b>	<b>3.4%</b>	<b>5.3%</b>
<b>EXPENDITURE</b>								
Employee Costs	(20,737,967)	(22,996,728)	(23,287,895)	(24,584,527)	(24,089,370)	(25,112,680)	2.1%	4.2%
Materials and Contracts	(14,495,855)	(14,385,556)	(14,237,564)	(15,883,111)	(15,417,140)	(16,968,930)	6.8%	10.1%
Utility Charges	(1,983,195)	(2,176,874)	(1,913,034)	(2,012,555)	(1,871,330)	(1,947,070)	-3.3%	4.0%
Depreciation on Non-Current Assets	(8,906,059)	(11,760,170)	(11,214,551)	(10,103,230)	(10,084,540)	(10,087,180)	-0.2%	0.0%
Interest Expenses	(1,199,652)	(1,145,812)	(1,163,983)	(1,096,280)	(1,096,280)	(1,048,240)	-4.4%	-4.4%
Insurance Expenses	(794,498)	(878,414)	(1,137,988)	(921,380)	(919,080)	(908,370)	-1.4%	-1.2%
Other Expenditure	1,204,412	(449,720)	(173,107)	88,080	50,450	(227,795)	-358.6%	-551.5%
	<b>(46,912,814)</b>	<b>(53,793,274)</b>	<b>(53,128,122)</b>	<b>(54,513,003)</b>	<b>(53,427,290)</b>	<b>(56,300,265)</b>	<b>3.3%</b>	<b>5.4%</b>
<b>OPERATING RESULT - Surplus / (Shortfall)</b>	<b>(1,381,293)</b>	<b>(5,811,150)</b>	<b>(1,529,952)</b>	<b>(1,300,281)</b>	<b>(1,199,000)</b>	<b>(1,285,400)</b>	<b>-1.1%</b>	<b>7.2%</b>
Non-Operating Grants & Contributions	2,163,779	1,903,855	1,000,136	2,366,854	1,346,930	2,551,355	7.8%	89.4%
Profit/Loss on Asset Disposal	673,018	2,296,451	5,916,720	3,716,718	2,679,150	1,020,686	-72.5%	-61.9%
Revaluation			(36,809)					
<b>NET RESULT</b>	<b>1,455,504</b>	<b>(1,610,844)</b>	<b>5,350,095</b>	<b>4,783,291</b>	<b>2,827,080</b>	<b>2,286,641</b>	<b>-52.2%</b>	<b>-19.1%</b>

Overall, the Operating Result is closely aligned to the Forecast Actual for 2015/16 and more favourable against the Revised Budget. The Net Result is however an unfavourable result against the Forecast Actual and Revised Budget for 2015/16, primarily due to the reduction in the Profit from Asset Disposal (Tamala Park land sales).

### 2.1 Operating Revenue

The total Operating Revenue is reflecting a 3.4% increase over the 2015/16 Revised Budget and 5.4% on the Forecast Actual. Key factors include:

- Rates:** a 2.9% increase in the rate in the dollar and increase in Minimum Rates, together with a 1.8% growth in the rate base is delivering an overall 5.0% increase in Revenue (see Section 4 Rating Strategy).
- Operating Grants:** a 55% increase is forecast, however this is due to 50% of the 2015/16 Financial Assistance grants provided by the Australian Government being prefunded in 2014/15 (see details in section 8.3 Grants and Contributions).
- Fees and Charges:** the budget reflects a 4.8% increase over the 2015/16 Forecast Actual, but a reduction of 1.6% on the Revised Budget. As noted in section 1.4, the forecast is a reflection of a softening trend in activity levels impacting on the revenue generated from Beatty Park, Development and Building Applications. In addition, the City received \$137,490 in Alfresco Dining Licence Fees in 2015/16, however it is proposed the fee will be discontinued in 2016/17.
- Interest earnings:** it is expected that the overall interest raised from investments will reduce due in main to the transfer of \$4.4m from the Aged Persons and Senior Citizens Reserve to the Trust Account, in accordance with Council resolution 8 March 2016.
- Other Revenue:** This revenue category includes a range on income areas that can vary significantly year on year.

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# 2016/17 ANNUAL BUDGET OVERVIEW

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## 2.2 Operating Expenditure

Total Operating Expenditure is reflecting an increase of 5.4% over the forecast Actual and 3.3% over the 2015/16 Revised Budget. Key factors include:

- Employee Costs: a 4.2% increase on the Forecast Actual and 2.1% increase on the Revised Budget. This provides for incremental increases in accordance with the relevant Award payment, together with an increase of 4.2 (FTE) positions to the City's establishment.
- Materials/Contracts: a 10.1% increase on the Forecast Actual and 6.8% increase on the Revised Budget. Some of the more significant increases over the Forecast Actual include an increase in software licences to provide for online lodgement of Building Applications, Consultancy Fees associated with projects listed in the CBP, Parking Revenue Reimbursements (offset by increased revenue) and Contractors (includes building maintenance expenses offset by Reimbursements from Lessees). Consultancy fees are reflecting a substantial increase, the most significant being for the development of the 10 Year Strategic Community Plan.
- Utility Charges: reductions in gas consumption, and competitive pricing for contestable electricity accounts, together with street lighting charges being slightly below expectations have allowed the budget to be set at a level 3.3% lower than the previous budget.
- Interest expenses: the City has four loans with an outstanding Principal at 30 June 2016 of \$16,596,822. All loans relate to income generating buildings (DSR, Loftus Centre and Beatty Park).
- Insurance Expenses: the majority of the City's insurance is provided through the Local Government Insurance Scheme, with the exception of motor vehicle, which is obtained through an open quote process administered on behalf of the industry by LGIS. Due to a good performance record and competitive pricing for motor vehicle, the overall cost of insurance is marginally lower than 2015/16.
- Other expenditure: as noted in section 1.3, this expenditure category includes a wide range of accounts, including internal cost recovery accounts and allocations to projects. The increase over the 2015/16 Forecast Actual and Budget arises from a combination of inputs, including an increase to the Donations, Environmental and Compliance Programmes and allocations associated with the increase in the staff establishment.

## 2.3 Non-Operating Income/Expenditure

The Statement of Comprehensive Income by Nature & Type separately lists Non-Operating Grants together with Profit/Loss on Asset Disposal. This information is also presented in the RSS along with a range of other Non-Operating transactions which are explained below.

- Revenue: excludes Rates but includes Capital Grants and Profit on Asset Disposal.  
Expenditure: includes Loss on Asset Disposal.
- Funding Balance Adjust: to neutralise the effect of non-cash transactions when determining the amount required to be raised from Rates, \$10,087,180 is included to offset the Depreciation listed previously in Expenditure and \$1,020,686 is included to offset the Profit and Loss values included above in Revenue and Expenditure.
- Capital Revenue: Cash Proceeds from Disposal of Assets is the cash received for the following:
- \$916,666 for the distribution from Tamala Park Regional Council for land sale activities. This has been reduced from previous forecasts due to a softening in the land sales market.
  - \$394,500 for the sale/trade-in of plant listed for replacement in the 2016/17 Capital Works Program.
  - \$139,000 for the sale/trade-in of plant listed for replacement in the 2015/16 Capital Works Program, but carried forward to 2016/17.



# 2016/17 ANNUAL BUDGET OVERVIEW

## 3. Capital Budget

### 3.1 General Observation

Historically, the City of Vincent has prepared a 12 month capital works programme for incorporation into the Annual Budget. Best practice would indicate that a minimum 10 year capital works programme should be developed, to align with the 10 Year LTFP. The direct benefits of adopting a longer term capital works programme are:

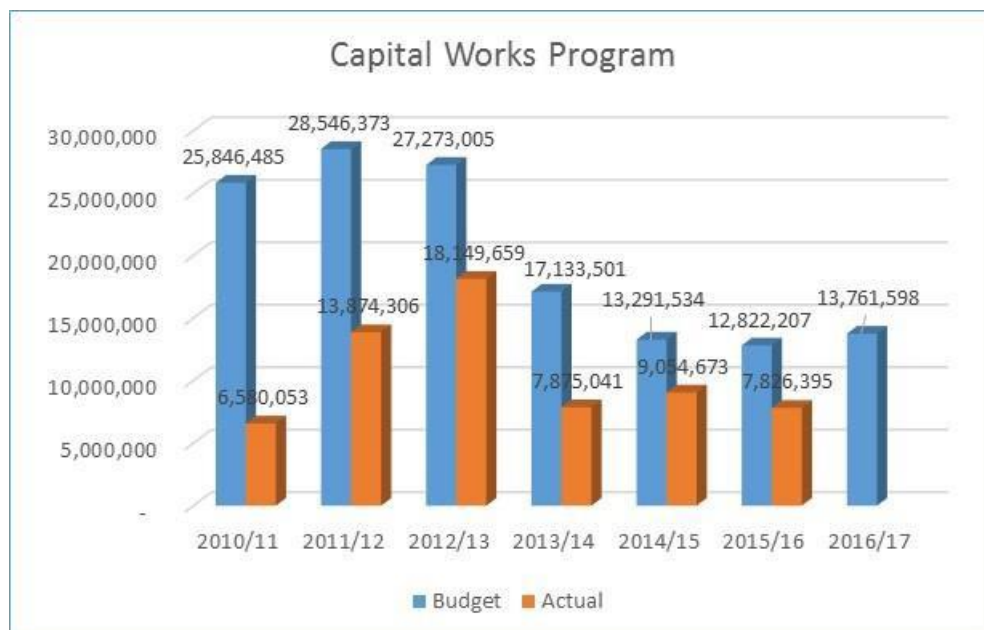
1. Alignment with the duration of the SCP;
2. Demonstrable integration with the CBP;
3. The community is better informed of the proposed works to be undertaken within the City, over an extended period;
4. The City can ensure the programme is aligned to the capacity of the organisation to manage it;
5. Council can consider the funding requirements over the full period and implement appropriate financial strategies, designed to smooth the impact of major projects; and
6. Through the LTFP, the recurrent costs of proposed improvements can be modelled to enable whole of life consideration of budget proposals.

One of the risks of a 12 month capital works program is the tendency to over commit on the level of work that can be implemented during the period, particularly when it is a major project and known to require longer than 12 months to complete. This can also impact on funding decisions such as the timing of loans and potentially the amount of rates being raised in a given year.

The following table clearly demonstrates the experience over the last 6 years.

CAPITAL WORKS PROGRAMME - BUDGET Vs ACTUAL													
	2010/11		2011/12		2012/13		2013/14		2014/15		2015/16		2016/17
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual	Revised Budget	Actual	Revised Budget	Forecast Actual	Draft Budget
Land and Buildings Infrastructure Assets Plant and Equipment Furniture and Equipment	12,125,150	758,406	15,154,425	987,180	11,249,000	7,750,758	1,229,000	530,549	1,038,275	561,670	2,198,201	1,777,089	1,597,398
Work in Progress	10,843,835	1,950,107	12,082,448	3,158,218	13,956,365	8,832,287	12,198,585	6,080,709	11,034,467	6,994,170	8,244,538	5,371,108	7,890,080
	2,662,600	1,970,662	1,126,500	514,390	1,757,000	1,358,217	3,504,166	1,202,353	1,065,167	1,434,416	1,872,979	400,364	3,537,050
	214,900	156,837	183,000	112,678	310,640	208,397	201,750	61,430	153,625	64,417	506,489	277,834	737,070
		1,744,041		9,101,840									
	<b>25,846,485</b>	<b>6,580,053</b>	<b>28,546,373</b>	<b>13,874,306</b>	<b>27,273,005</b>	<b>18,149,659</b>	<b>17,133,501</b>	<b>7,875,041</b>	<b>13,291,534</b>	<b>9,054,673</b>	<b>12,822,207</b>	<b>7,826,395</b>	<b>13,761,598</b>
		25.5%		48.6%		66.5%		46.0%		68.1%		61.0%	

Note: 2015/16 percentage increases to 66% if the Revised Budget is reduced by the forecast surplus.



The above table graphically depicts the level of capital expenditure each year compared to the Budget.

# 2016/17 ANNUAL BUDGET OVERVIEW

It is important when developing a capital works programme, in addition to financial considerations, to consider the capacity of the organisation to deliver the works within the allocated timeframe.

## 3.2 2016/17 Capital Works Programme

The 2016/17 Draft Capital Works Programme has been amended throughout the workshop process, resulting in the 2016/17 program being \$9,866,998. The following table provides a summary of the budget, including the work/expenditure category and funding source.

Draft Capital Works Budget 2016/17					Funding Source				
Category	Total	Renewal	Upgrade	New	Total	Municipal	Reserve	Grant	Trade-in
Land & Buildings	1,230,860	740,000	265,860	225,000	1,230,860	1,125,860	105,000	0	
Infrastructure Assets	5,595,143	2,378,843	1,263,800	1,952,500	5,595,143	4,033,582	60,000	1,501,561	
Plant and Equipment	2,525,500	2,305,000	127,000	93,500	2,525,500	1,837,774	293,226	0	394,500
Furniture and Equipment	515,495	64,000	100,000	351,495	515,495	417,495	98,000	0	
	<b>9,866,998</b>	<b>5,487,843</b>	<b>1,756,660</b>	<b>2,622,495</b>	<b>9,866,998</b>	<b>7,414,711</b>	<b>556,226</b>	<b>1,501,561</b>	<b>394,500</b>

Following the review of the status of works in 2015/16 and addition of Carry Forward projects to the value of \$3,894,600, the following table then summarises the full budget for 2016/17.

Draft Capital Works Budget 2016/17 with Carry Forwards					Funding Source				
Category	Total	Renewal	Upgrade	New	Total	Municipal	Reserve	Grant	Trade-in
Land & Buildings	1,597,398	748,281	624,117	225,000	1,597,398	1,492,398	105,000	0	0
Infrastructure Assets	7,890,080	2,827,753	1,605,595	3,456,732	7,890,080	4,804,467	534,258	2,551,355	0
Plant and Equipment	3,537,050	3,176,800	152,000	208,250	3,537,050	2,513,774	489,776	0	533,500
Furniture and Equipment	737,070	275,500	100,000	361,570	737,070	578,570	158,500	0	0
	<b>13,761,598</b>	<b>7,028,334</b>	<b>2,481,712</b>	<b>4,251,552</b>	<b>13,761,598</b>	<b>9,389,209</b>	<b>1,287,534</b>	<b>2,551,355</b>	<b>533,500</b>

In developing the Capital Works Programme, particular attention has been given to the level of expenditure incurred on Renewal/Replacement of Assets. One of the key measures used by the Department of Local Government and Communities (the Department) to determine whether a local government is effectively managing its assets is the Asset Sustainability Ratio. This ratio indicates whether a local government is replacing or renewing existing assets at the same rate that its overall asset stock is wearing out. It is calculated by measuring expenditure on Renewal, relative to the depreciation expense.

Ratio	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Budget	2016/17 Budget
Asset Sustainability Ratio	0.87	1.21	1.43	0.50	0.46	0.5	0.70

Whilst the Department has set 0.9 (or 90%) as a 'basic' benchmark for the ratio, with a target of 90 – 110%, the City requires significant more work to develop renewal plans and a resourcing strategy to be able to implement that level of work. In the interim, the Budget also provides for the transfer of \$1.465 million to the Asset Sustainability Reserve, which is likely to be called on in future years to assist in funding larger renewal programmes.

## 3.3 10 Year Capital Works Programme

Work has been undertaken to compile a 10 Year Capital Works Program, however it is evident that further work is required to develop a better understanding across all asset types, of relevant asset condition, acceptable standards of service and long term requirements for the upgrade of existing assets and development of new facilities.

Asset management at the City took a big step forward in 2015/16 with the compilation of extensive Building Assets condition data. This data showed an average renewal expenditure demand in the order of \$1.3 million per year based on intervention generally at the point when asset components reached condition 5 (failure).

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## 2016/17 ANNUAL BUDGET OVERVIEW

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It will be necessary to compile similar information on the range of other asset categories, including:

- Roads and Paths
- Parks
- Plant and Equipment
- Car Parks
- Furniture and Equipment
- Parking Equipment

In addition to asset condition data, substantial work is then required to develop a renewal program to appropriately service all assets based on agreed service standards, which are likely to move the point of intervention earlier than condition 5, on defined assets.

The Budget includes a new position within the Asset team to assist in developing these works programmes and standards, with a view to progressively enhancing the level of detail and resource capacity to implement an effective asset renewal programme.

Given progress, it is accepted that an iterative approach will be required over successive years to enable appropriate consultation and development of strategies to inform good decision making. In the interim, existing information has been used to assess the impact over an extended period through input to a LTFP model.

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# 2016/17 ANNUAL BUDGET OVERVIEW

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## 4 Rating Strategy

### 4.1 Legislation

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

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

### 4.2 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 most recent triennial review was implemented in 2014/15, therefore, the next GRV review will apply for rates levied in 2017/18.

The Rate Setting Statement 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).

# 2016/17 ANNUAL BUDGET OVERVIEW

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

## 4.3 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 the 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 Council over the previous six years.

	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Draft Budget
Total Rateable Properties				16,603	16,732	16,904	17,554	17867
Total Rate Revenue (\$)	\$21,101,600	\$22,410,088	\$23,825,952	\$25,362,390	\$27,302,021	\$26,909,021	\$29,596,786	\$30,752,137
Minimum Rate (\$)	\$572.00	\$599.00	\$624.00	\$655.00	\$681.00	\$707.00	\$907.00	\$1,007.00
Number on Minimum Rate	999	997	718	791	761	907	2,125	3,230
Minimum Rates Paid (\$)	\$571,428	\$597,203	\$447,984	\$518,110	\$518,241	\$642,663	\$1,928,896	\$3,252,610
Percentage increase		5%	4%	5%	4%	4%	28%	11%
\$ Increase		\$27.00	\$25.00	\$31.00	\$26.00	\$26.00	\$200.00	\$100.00

The Minimum Rate in Vincent was clearly out of proportion to other local governments, with the average minimum rate paid for residential properties across the metropolitan area in 2014/15 being \$1,143 (including the Waste Collection charge) compared to the \$707 at the City of Vincent. Even with the increase of the minimum rate in 2015/16 to \$907, the City of Vincent retained the lowest Minimum Rate in the metropolitan region and well below the average.

## 4.4 Differential Rates

Council Rates are a land tax and arguably could even be defined as a wealth tax given they are based on the value (GRV) of individual properties. Rating is however only a part of the revenue 'pie' available to local governments, but is influenced by decisions involving strategic pricing policy, such as striking a balance between recovering the cost of services that have predominantly private good characteristics through user-pays charges and applying property rates to offset the cost of services with predominant public good characteristics.

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

Whilst a simple rating system is preferable, in that it is easily communicated, simpler to administer and more readily understood by the community, however 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 to provide the following:

	Rate in Dollar ¢	Minimum Rate \$
Vacant Commercial	11.58	1,414
All Other Properties	5.79	707

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.

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## 2016/17 ANNUAL BUDGET OVERVIEW

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The latest GRV revaluation implemented in July 2014 demonstrated the impact of valuation changes on different use types. In that instance, the following average valuation increases were experienced:

- industrial properties • 11%
- commercial properties • 15%
- residential properties • 31%

Whilst at the time, the City endeavoured to neutralise the increase in the overall valuation at the (then) single rate category level, by reducing the base rate in the dollar, this had the effect that any property that experienced a valuation increase less than 17% would have actually received a rate reduction. Given that the average increase across the use types of industrial and commercial was below that threshold, the majority actually had a rate reduction in 2014/15.

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

In 2015/16, Council resolved to introduce a 'Residential' category, effectively to separate Residential from the 'Other' land use/zoning types, which is predominantly commercial and industrial uses. In order to establish a differential between the Residential and Other categories the Other category was set above Residential. The Commercial Vacant category was established in 2014/15 and already experienced a differential significantly above the other two categories, so it was proposed to remain the same.

In providing a rationale for the difference between the Residential and Other categories, it was advised that the differential rating system has been applied to enable an equitable rates distribution model and avoid the impact of variations in GRV revaluations. The rate in the dollar for the Other category was set to align the level of income with the percentage the properties represent to the overall value of the rate base (26%). It was highlighted that this is structural change, with any minor variations in the percentages between Other and Residential likely to be resolved through successive budgets as the Minimum Rate for Residential properties is incrementally increased.

Each category was also to have a separate Minimum Rate applicable. Given the disproportionately low level that the Minimum Rate had previously been set in Vincent, it was recognised that achieving an optimum level consistent with the industry average would need to be phased in over successive years.

# 2016/17 ANNUAL BUDGET OVERVIEW

## 2016/17

In developing an equitable rating model, it is useful to undertake a comparison with other metropolitan local governments. The following table details how the rate in the dollar and waste collection charges (where they are applied separately) levied in 2015/16 impact on the rate levied on an individual residential property at a nominated Gross Rental Value (GRV) of \$21,000.

Council	Rate in \$	Minimum	GRV Min Threshold	Waste Charge	Security	Total Minimum	Rates on 21,000 GRV
<b>Vincent</b>	<b>0.05951</b>	<b>\$907.00</b>	<b>\$15,241</b>	<b>\$0.00</b>		<b>\$907.00</b>	<b>\$1,249.71</b>
Perth	0.04411	\$685.00	\$15,530	\$272.00		\$957.00	\$1,198.25
East Fremantle	0.06229	\$1,000.00	\$16,055	\$0.00		\$1,000.00	\$1,308.01
Cottesloe	0.05395	\$1,033.00	\$19,149	\$0.00		\$1,033.00	\$1,132.87
Belmont	0.04560	\$790.00	\$17,323	\$293.30		\$1,083.30	\$1,250.98
Canning	0.04051	\$683.00	\$16,860	\$356.00	\$54.90	\$1,093.90	\$1,206.71
Victoria Park	0.07410	\$1,112.00	\$15,007	\$0.00		\$1,112.00	\$1,556.10
Bayswater	0.04955	\$795.00	\$16,044	\$318.39		\$1,113.39	\$1,358.94
Stirling	0.04563	\$805.00	\$17,642	\$315.98	\$29.50	\$1,150.48	\$1,274.21
Mosman Park	0.05583	\$841.00	\$15,063	\$313.00		\$1,154.00	\$1,485.51
South Perth	0.06310	\$910.00	\$14,422	\$262.00		\$1,172.00	\$1,587.06
Joondalup	0.05185	\$828.00	\$15,969	\$346.00		\$1,174.00	\$1,434.83
Gosnells	0.05845	\$900.00	\$15,398	\$275.00		\$1,175.00	\$1,502.45
Mundaring	0.07560	\$760.00	\$10,053	\$460.00		\$1,220.00	\$2,047.60
Fremantle	0.06374	\$1,222.00	\$19,170	\$0.00		\$1,222.00	\$1,338.62
Peppermint Grove	0.06946	\$1,225.00	\$17,636	\$0.00		\$1,225.00	\$1,458.66
Claremont	0.05693	\$1,240.00	\$21,781	\$0.00		\$1,240.00	\$1,240.00
Kwinana	0.07090	\$916.00	\$12,920	\$340.00		\$1,256.00	\$1,828.90
Melville	0.06106	\$1,204.00	\$19,718	\$0.00	\$53.00	\$1,257.00	\$1,282.26
Wanneroo	0.07496	\$1,261.00	\$16,823	\$0.00		\$1,261.00	\$1,574.12
Subiaco	0.05250	\$780.00	\$14,856	\$505.00		\$1,285.00	\$1,607.59
Kalamunda	0.05524	\$840.00	\$15,208	\$487.00		\$1,327.00	\$1,646.94
Swan	0.06562	\$845.00	\$12,878	\$358.00	\$150.00	\$1,353.00	\$1,735.98
Bassendean	0.06360	\$1,026.00	\$16,132	\$335.00		\$1,361.00	\$1,670.60
Armadale	0.08024	\$1,084.00	\$13,509	\$338.00		\$1,422.00	\$2,023.04
Rockingham	0.06520	\$1,043.00	\$15,997	\$345.00	\$34.25	\$1,422.25	\$1,714.20
Cambridge	0.05861	\$937.00	\$15,988	\$500.00		\$1,437.00	\$1,730.74
Nedlands	0.04606	\$1,333.00	\$28,941	\$293.00		\$1,626.00	\$1,626.00
Cockburn	0.07074	\$1,250.00	\$17,670	\$450.00	\$67.00	\$1,767.00	\$1,935.54

In a Residential rating context, the above table clearly demonstrates, that when the Waste Collection charge is factored in, the City of Vincent in 2015/16:

1. had the 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 \$21,000.

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

In accordance with the requirements of Section 6.33 of the Act, Council considered a report on the introduction of Differential and Minimum Rates at its Special Meeting of Council held on 21 June 2016. Whilst a proposal was submitted to consider the introduction of a separate Waste Services Charge for residential properties in 2016/17, the following resolution was adopted:

# 2016/17 ANNUAL BUDGET OVERVIEW

“That Council:

1. *ADVERTISES by local public notice, in accordance with Section 6.36(1) of the Local Government Act 1995 for a period of 21 days its intention to levy the following Differential Rates and Minimum Rates in 2016/17 and invites submissions on the proposal from electors and ratepayers:*

	2016/17	
Rating Category	Rate-in-\$	Minimum
Residential	0.0613	\$1,007
Commercial Vacant	0.11925	\$1,414
Other	0.06469	\$1,007

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

The Budget Deficiency presented on the Rate Setting statement was \$31,102,138. As properties are developed throughout the year, the City is provided updated valuation data, which is then utilised to issue interim rates. In 2016/17, it is anticipated this growth will provide approximately \$350,000, therefore the balance of the Budget Deficiency needed to be derived from the levying of the Annual Rates is \$30,752,138.

For 2016/17, it is not proposed to review the differential rating categories, or even the parity between categories, therefore a flat 3% increase was proposed across all categories. As noted in the previous budget, it is proposed to incrementally increase the minimum rate applicable on Residential and Other properties, to progressively bring it more in line with the industry average. The following table shows the proposed Differential and Minimum Rates compared to the previous two financial years as presented to the Special Council Meeting on 21 June 2016.

Rating Category	2014/15		2015/16		Draft 2016/17	
	Rate-in-\$	Minimum	Rate-in-\$	Minimum	Rate-in-\$	Minimum
General	0.05789	\$707				
Commercial Vacant	0.11578	\$1,414	0.11578	\$1,414	0.11925	\$1,414
Residential	As for General		0.05951	\$907	0.0613	\$1,007
Other	As for General		0.06281	\$907	0.06469	\$1,007

Given further improvements to the forecast result for 2015/16, the latest RSS has reduced the budget deficiency to \$31,075,530, therefore it is proposed to reduce the rate increase to 2.9%, which will result in the following rates:

	<u>Advertised</u>	<u>Proposed</u>
Commercial Vacant:	\$0.11925	\$0.11914
Residential:	\$0.613	\$0.6124
Other:	\$0.6469	\$0.6463

Applying the proposed rates for 2016/17 on a total GRV of 483,151,556 (increased by 1.8% from 2015/16) will generate the following income:

Rating Category	Valuation		Rates Levied
	(GRV)	Properties	
Residential	312,104,882	12,984	\$ 0.06124
Residential Minimum	43,272,049	3,136	\$ 1,007
Other	123,712,610	1,603	\$ 0.06463
Other Minimum	1,005,165	94	\$ 1,007
Commercial Vacant	3,056,850	50	\$ 0.11914
Commercial Vacant Minimum	-	-	\$ 1,414
<b>Total</b>	<b>483,151,556</b>	<b>17,867</b>	<b>\$30,725,530</b>



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## 2016/17 ANNUAL BUDGET OVERVIEW

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### 4.5 Pensioner Concession

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

Whilst the concession is available on local government rates, it does not cover a rubbish charge, where that charge is levied separately. In view of this, the City of Vincent and a number of other local governments do not levy a separate rubbish charge and therefore effectively include the cost with the amount to be generated from rates.

Whilst this practice delivers a direct benefit to eligible pensioners and seniors card holders, it does remove the transparency of the cost of providing a rubbish service to ratepayers and means the cost of the service is paid in proportion to the value of the property (GRV), rather than a fixed price based on bin lifts or size of bin.

The scheme entitles pensioners and seniors card holders to a rebate of up to 50% on the local government rates, which is then paid by the government to the relevant local government. Legislative amendments have been approved to the *Rates and Charges (Rebates and Deferments) Act 1992*, which provides for a capped limit to the 50% concession from 1 July 2016. The pensioner rates cap amount will be prescribed each year, however it is understood it will commence at \$750. The gazettal of the cap amounts, consistent with the current process for the Seniors concession, is expected to occur in late June, prior to commencement of the rating year.

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# 2016/17 ANNUAL BUDGET OVERVIEW

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## 5. Budget Development Framework

### 5.1 Legislative Requirements

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

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

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

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

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

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

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

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

# 2016/17 ANNUAL BUDGET OVERVIEW

## 5.2 Integrated Planning and Reporting Framework.

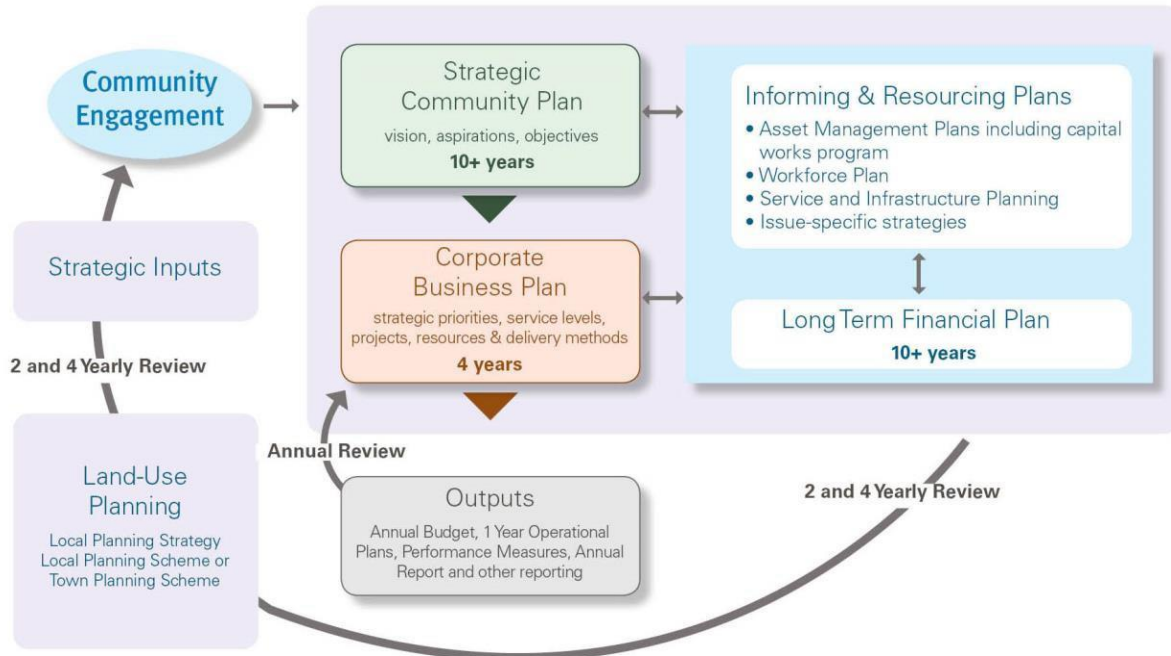
In 2010, the Integrated Planning and Reporting Framework (IPRF) and Guidelines were introduced in Western Australia as part of the State Government's Local Government Reform Program. The Local Government Reform Steering Committee noted that while there are examples of good organisational planning in the local government sector, the sector overall is not strong in:

- Ensuring community input is explicitly and reliably generated.
- Providing the capacity for location specific planning where appropriate.
- Informing the long term objectives of the local government with these inputs.
- Identifying the resourcing required to deliver against the long term objectives.
- Clearly articulating long term financial implications and strategies.

The guidelines were supported by amendments to the *Local Government (Administration) Regulations 1996*, which came into effect on 1 July 2013 requiring all local governments in Western Australia to have developed and adopted a Strategic Community Plan and a Corporate Business Plan - supported and informed by resourcing and delivery strategies. These plans will drive the development of each local government's Annual Budget and through a process of continuous improvement local governments should be better able to plan for and meet the needs of their communities.

The IPRF Advisory Standard published by the Department of Local Government and Communities states that the legislation requires only that basic standards be met. The intermediate and advanced standards demonstrate the higher levels to which local governments should aspire as they strive towards achieving best practice. Meeting the basic standard is a pre-requisite for progression to both the intermediate and advanced standards. The intermediate standards need to be met before progression to the advanced standards.

The following flow chart outlines the process and linkages involved in a fully integrated system, with long (minimum 10 years), medium (minimum four years) and short term outputs, including a one Year Operational Plan, including the Annual Budget.



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# 2016/17 ANNUAL BUDGET OVERVIEW

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The key components of the IPRF are:

Strategic Community Plan	The SCP is the overarching document that sets out the vision, aspirations and objectives of the community in the district, to form the basis of the local government's strategy and direction. It covers a period of at least 10 financial years and is reviewed <i>at least</i> once every 4 years.
Corporate Business Plan	The CBP shows how, over a minimum 4-years, resources will be directed towards strategies and actions that deliver on the aspirations and vision of the community. The CBP also draws together actions contained within the City's Capital Works Program and various informing strategies to provide a medium-term snapshot of operational actions, commitments and priorities to inform the annual planning and budgeting process.
Long Term Financial Plan	The LTFP enables local governments to set priorities, based on their resourcing capabilities, for the delivery of short, medium and long term community priorities. The Long Term Financial Plan (LTFP) is a ten year rolling plan that informs the Corporate Business Plan to activate Strategic Community Plan priorities. From these planning processes, Annual Budgets that are aligned with strategic objectives can be developed. The LTFP indicates a local government's long term financial sustainability, allows early identification of financial issues and their longer term impacts, shows the linkages between specific plans and strategies, and enhances the transparency and accountability of the Council to the community.
Informing/Resourcing Plans	Given the scale of infrastructure managed by local governments, the Asset Management Plans are an essential factor influencing the performance, service delivery and ultimate sustainability of an individual local government. This in turn will significantly impact on the Workforce Plan and works scheduling, needing to be factored into the LTFP. However, care must be taken to ensure all adopted plans and strategies are reviewed to ensure they are integrated into the forward planning of the City.

It is intended, that Local governments that embrace IPR will realise a range of benefits from their commitment to the continuous improvement pathway inherent in IPR, by:

- Having a clear strategic direction and the confidence to implement it knowing that it has community endorsement;
- Encouraging the emergence of new civic leaders through community engagement activities.
- Demonstrating a sound plan and vision to external funding agencies and to investors in the region;
- Building collaborative relationships with other agencies and organisations, from both public and private sector; and the community sector.
- Being in a position to contribute to collaborative initiatives with neighbouring local governments that create benefits for the community and the region;
- Being able to effectively contribute to and influence regional planning and State-wide planning.
- Attaining financial stability and sustainability.
- Producing community development outcomes.

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## 2016/17 ANNUAL BUDGET OVERVIEW

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Council adopted on 14 June 2011 *the amended Town of Vincent Plan for the Future (Strategic Community Plan 2011 – 2021) and Strategic Plan (Corporate Business Plan) 2011 – 2016*. Those plans were subsequently reviewed and further components developed to conform with the requirements of IPRF as detailed below.

Plan	Date Adopted	Minimum Duration	Review Requirements
Strategic Community Plan (SCP)	10/09/2013	10 years	Minor review every 2 years and major review every 4 years
Corporate Business Plan (CBP)	10/09/2013	4 years	Annually
Long Term Financial Plan (LTFP)	25/06/2013	10 years	10 Year rolling plan
Asset Management Plan	23/04/2013		
Workforce Plan	23/04/2013		

As part of the 2015/16 Budget development, it was noted that whilst the City has prepared each of the above documents, the status of the asset management system and general level of integration between the plans means there is substantial work required to be undertaken before the tools are fully functional and an unqualified assessment of the City's financial sustainability could be provided.

In view of the status of the review of the SCP and maturity of the existing strategic and financial planning processes, a progressive approach is being applied to the development of an integrated model, rather than strict alignment to the IPRF flowchart. The IPRF flowchart provides for the Annual Budget to be an output from the CBP, which in turn has been informed by the various informing strategies, including the LTFP. That approach is sound, however, the progressive compilation of asset data and adoption of service standards and other criteria to influence future works programmes means a progressive approach is more achievable for the City.

A major review of the SCP is required and is in the process of being implemented for presentation and adoption in 2017. In the interim, at the Special Council Meeting held 19 April 2016, Council considered a report presenting a range of priorities developed at a Council Workshop held on 6 February 2016. That report included the following reference:

*“As the current SCP is considered to lack detail and to a degree is potentially out of date, the development of strategic priorities was considered appropriate to provide a coherent and clear short term plan for Council, consistency of direction and assist in aligning budget considerations. As a result of the Workshop, a list of Proposed Council Priorities for 2016 - 2017 was compiled. The priorities included a range of initiatives to address the following strategies:*

- *Developing a new strategic plan to guide the future of the City*
- *Leading local government transparency and accountability*
- *Stronger financial management and budget planning*
- *Better customer service*
- *Meaningful and smarter community engagement*
- *Cutting red tape*
- *Creating Liveable Neighbourhoods*
- *Renewing of town centres*
- *Smarter, sustainable waste management for the community*
- *Guiding better density development in the City*
- *Better planning advice, quicker approval times*
- *Greater sustainability outcomes across Vincent*
- *Better targeted community development program which reflects real need”*

The following resolution was adopted:

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## 2016/17 ANNUAL BUDGET OVERVIEW

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*That Council:*

1. *ADOPTS the 'Proposed Council Priorities for 2016 – 2017' as detailed in Attachment 1 to guide Council's focus during 2016/17 and inform considerations for the 2016/17 Annual Budget; and*
2. *WAIVES the requirement to advertise the Draft Budget for 2016/17 and INSTRUCTS the CEO to invite public submissions from the community, aligned to the Council Priorities for consideration in the development of the 2016/17 Annual Budget.*
3. *REQUIRES a Special Council Briefing Session to be held one week prior to the Special Council Meeting to adopt the draft 2016/17 Budget to provide the opportunity for the community to review the Draft Budget before it is considered by Council for adoption.*

A review of the CBP has been undertaken to establish a clear action list, aligned to the Council's Priorities for 2016 – 2017. Where known, projects have been forecast over the four year life of the CBP, however the development of the CBP has been on the basis of an interim approach, pending the outcome of the current review of the SCP.

With the improvement in the level of data held on assets and preparation of the CBP, the City's LTFP has also been reviewed. This was also significantly influenced by the status of the SCP review, interim nature of the CBP and developing understanding of asset renewal requirements. The resulting preliminary LTFP is designed to provide a broad understanding of the City's financial forecast, subject to defined parameters and broad assumptions. Progressively, this plan will be developed as work is completed on the informing strategies, service standards are adopted and a 10 Year Capital Works Budget is formalised.

# 2016/17 ANNUAL BUDGET OVERVIEW

## 6. Budget Influences

### 6.1 Economy

#### Reserve Bank of Australia (RBA)

The Reserve Bank sets the target 'cash rate', which is the market interest rate on overnight funds. It uses this as the instrument for monetary policy, and influences the cash rate through its financial market operations. Decisions regarding the cash rate target are made by the Reserve Bank Board and explained in a media release announcing the decision after each Board meeting.

The following table was included in the RBA's Economic Outlook publication, released in conjunction with the Statement of Monetary Policy – February 2016:

**Table 6.1: Output Growth and Inflation Forecasts<sup>(a)</sup>**

	Per cent					
	Year-ended					
	Dec 2015	Jun 2016	Dec 2016	Jun 2017	Dec 2017	Jun 2018
<b>GDP growth</b>	2½	2–3	2½–3½	2½–3½	2½–3½	3–4
<b>CPI inflation</b>	1.7	1½	2–3	2–3	2–3	2–3
<b>Underlying inflation</b>	2	2	2–3	2–3	2–3	2–3
	Year-average					
	2015	2015/16	2016	2016/17	2017	2017/18
<b>GDP growth</b>	2½	2–3	2–3	2½– 3½	2½– 3½	2½– 3½

(a) Technical assumptions include A\$ at US\$0.72, TWI at 62 and Brent crude oil price at US\$35 per barrel; shaded regions are historical data  
Sources: ABS; RBA

In respect to domestic activity, the statement included the following reference:

*“Low interest rates and ongoing growth in employment are expected to lead to a further pick-up in household incomes and demand. Forecasts for growth in household income have been revised up in line with a slightly stronger forecast of employment in the near term. Meanwhile, consumption growth is projected to increase to be a little above its longer-term average over the forecast period, consistent with the forecasts in the November Statement. Together, the forecasts for household consumption and income growth imply a more modest decline in the household saving ratio than previously expected. The high level of residential building approvals is likely to translate into continued strong growth in dwelling investment in the near term. However, the decline in higher-density dwelling approvals and the easing in housing market conditions are likely to see growth in dwelling investment moderate gradually.”*

#### RBA Board Meeting 3 May 2016

Statement by Glenn Stevens, Governor:

Monetary Policy Decision -

*“At its meeting today, the Board decided to lower the cash rate by 25 basis points to 1.75 per cent, effective 4 May 2016. This follows information showing inflationary pressures are lower than expected.*

*The global economy is continuing to grow, though at a slightly lower pace than earlier expected, with forecasts having been revised down a little further recently. While several advanced economies have recorded improved conditions over the past year, conditions have become more difficult for a number of emerging market economies. China's growth rate moderated further in the first part of the year, though recent actions by Chinese policymakers are supporting the near-term outlook.*

*Commodity prices have firmed noticeably from recent lows, but this follows very substantial declines over the past couple of years. Australia's terms of trade remain much lower than they had been in recent years.*

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## 2016/17 ANNUAL BUDGET OVERVIEW

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*Sentiment in financial markets has improved, after a period of heightened volatility early in the year. However, uncertainty about the global economic outlook and policy settings among the major jurisdictions continues. Funding costs for high-quality borrowers remain very low and, globally, monetary policy remains remarkably accommodative.*

*In Australia, the available information suggests that the economy is continuing to rebalance following the mining investment boom. GDP growth picked up over 2015, particularly in the second half of the year, and the labour market improved. Indications are that growth is continuing in 2016, though probably at a more moderate pace. Labour market indicators have been more mixed of late.*

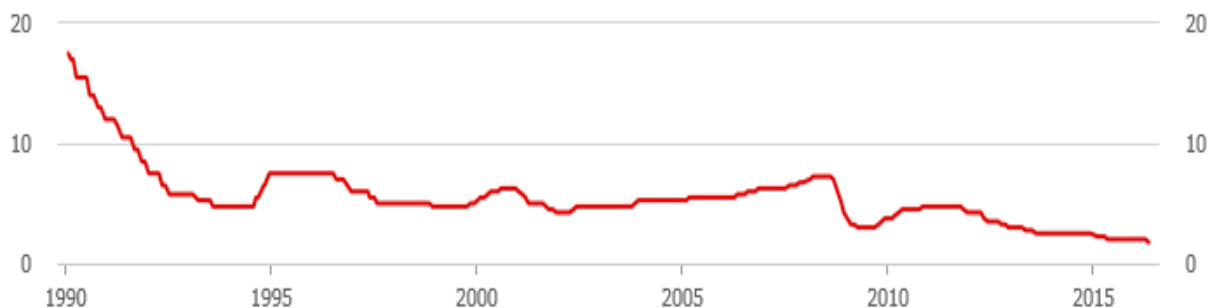
*Inflation has been quite low for some time and recent data were unexpectedly low. While the quarterly data contain some temporary factors, these results, together with ongoing very subdued growth in labour costs and very low cost pressures elsewhere in the world, point to a lower outlook for inflation than previously forecast.*

*Monetary policy has been accommodative for quite some time. Low interest rates have been supporting demand and the lower exchange rate overall has helped the traded sector. Credit growth to households continues at a moderate pace, while that to businesses has picked up over the past year or so. These factors are all assisting the economy to make the necessary economic adjustments, though an appreciating exchange rate could complicate this.*

*In reaching today's decision, the Board took careful note of developments in the housing market, where indications are that the effects of supervisory measures are strengthening lending standards and that price pressures have tended to abate. At present, the potential risks of lower interest rates in this area are less than they were a year ago.*

*Taking all these considerations into account, the Board judged that prospects for sustainable growth in the economy, with inflation returning to target over time, would be improved by easing monetary policy at this meeting."*

### Graph of the Cash Rate



Source: RBA

It is noted, that prior to this 0.25% reduction, the cash rate has remained stable at 2% for the past 12 months, which followed a gradual decline of 1% over the preceding 24 month period. Economists have been anticipating the likelihood of a cut, although timing has been unclear until the release of the recent inflation data, which was unexpectedly low. There is no clear indication in the RBA decision or statement whether further reductions are anticipated, however that may depend on the results presented in the June CPI figures.

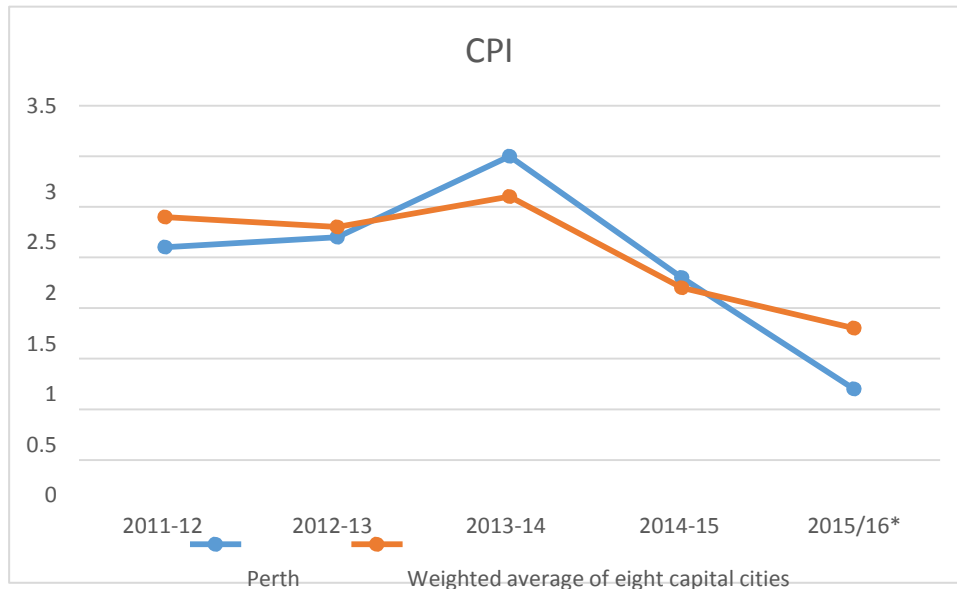


# 2016/17 ANNUAL BUDGET OVERVIEW

## Consumer Price Index (CPI)

CPI is an inflationary indicator that measures changes in the price level of a market basket of consumer goods and services purchased by households. The main contributors to the lower CPI rate reflected in the March 2016 result for Perth are reductions in fuel costs, new housing and rental costs.

The “All groups” CPI for Perth (March 15 to March 16) is 0.7% compared to the weighted average for all capital cities of 1.3%. The following table shows the CPI results for the past 5 years.



\* NOTE: 2015/16 is March 2015 to March 2016

The State Budget is forecasting Perth CPI to be 1.75% in 2016/17.

## Local Government Cost Index (LGCI)

Council services are quite different to household services, as a greater proportion of costs are directed towards providing infrastructure and social/community services. This means that local government costs have often increased at a rate above CPI. In view of this, when developing budgets, a more relevant forecast to consider is the Local Government Cost Index (LGCI). WALGA publishes an Economic Briefing report in March each year, which includes forecast information for the LGCI. The CPI and LGCI are more aligned under current conditions and the forecast for 2016/17 is 1.5%.

The March 2016 Economic Briefing publication includes the following reference to the LGCI:

*The Local Government Cost Index (LGCI) increased by 0.3% during the December quarter of last year, resulting in an annual LGCI rate of 1.0% for the year ended December 2015, compared to 0.9% for the 12 months ended 2014.*

<b>Table 1 Key LGCI figures for the June quarter 2014 Index</b>	<b>Sep qtr 2015 to Dec qtr 2015 (%)</b>	<b>Dec qtr 2014 to Dec qtr 2015 (%)</b>
Wages	0.5	1.8
Road and Bridge Construction	-0.1	-0.4
Non-residential Building	0.3	-0.2
Other costs (Consumer Prices)	0.5	1.5
Machinery and Equipment	0.0	1.4
Electricity and street lighting	0.0	4.6
<b>Local Government Cost Index</b>	<b>0.3</b>	<b>1.0</b>

Source: WALGA calculations; ABS data, Dec 2015.

# 2016/17 ANNUAL BUDGET OVERVIEW

Higher growth in electricity and street lighting costs in 2015 were offset to some degree by marginal declines in non-residential, road & bridge construction costs.

We expect the LGCI to remain fairly flat during the 2016/17 financial year, possibly floating up to around 1.5% based on forecasts for the component indices and subject to any economic impacts that may flow from the pending State and Federal budgets

Whilst both the LGCI and CPI are trending down, the biggest concern for the WA economy is likely to be unemployment, as we continue to transition from the resource sector construction boom. Monthly ABS figures show that unemployment in WA has grown from 5.9% in January 2015 to 6.2% as at January 2016.

Net of the economic impacts of unemployment in terms of consumer demand, it is possible that there will be increasing demand on local government community services as unemployed individuals and their families seek support.

Recent experience would indicate that there is greater competition in prices for the supply of goods and services, which is bringing the LGCI closer in line with the CPI. For budget purposes, **indexation in the range of 1.5 – 1.75%** is proposed to be applied where alternative indexation is not defined.

## 6.2 Growth

Administration is proposing to develop a better understanding of its community through the use of online tools such as *forecast id* and *profile id*, in order to obtain relevant demographic information about the current community and the factors that are driving population change. This information will be valuable in understanding the impact of external factors on the community and how the changes in our community may impact on the City's services in the future.

The following table provides a demonstration of the growth in the estimated resident population and number of rateable properties since 2008, reflecting an overall growth of 20% and 11% respectively.

YEAR (at 30 June)	POPULATION*	Increase		RATEABLE** PROPERTIES	Increase	
		Number	%		Number	%
2016				<b>17867</b>	313	1.78%
2015	37461	402	1.08%	17554	260	1.50%
2014	37059	424	1.16%	17294	560	3.35%
2013	36635	1398	3.97%	16734	136	0.82%
2012	35237	1380	4.08%	16598	26	0.16%
2011	33857	1109	3.39%	16572	246	1.51%
2010	32748	748	2.34%	16326	256	1.59%
2009	32000	845	2.71%	16070	102	0.64%
2008	31155	876	2.89%	15968	8	0.05%

Source:

\* *profile.id*

\*\* *City of Vincent Annual reports*

2016 'Population'

ERP is the official ABS estimate of population and is updated annually for local government areas.

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# 2016/17 ANNUAL BUDGET OVERVIEW

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## 6.3 Direct External Influences

There are a range of external influences that have a direct impact on the City's operations and need to be considered and appropriately factored into the relevant budget provision, where it is considered the influence will impact on revenue streams or cost of service delivery during the budget year. For 2016/17, these include:

Income:

- Rates Growth - during 2015/16 it is estimated that the number of rateable properties has increased by 313 predominantly residential properties, an increase of 1.8% (17,554 Rate Notices levied in 2015/16). The Gross Rental Value increase associated with these properties represents a potential increase in revenue, also of approximately 1.8%.
- The City moderated a number of budget forecasts through the 2015/16 Mid-Year Budget Review, in recognition of lower levels of activity including the revenue associated with Development Applications and Beatty Park Memberships. The trend over recent months and broader economic factors suggest this will continue into 2016/17 and the draft budget for the respective areas anticipates this outcome.
- The 2014 Federal Budget froze indexation of the Commonwealth Financial Assistance Grants for a three year period commencing 2014/15. Therefore, the relevant budget provision of \$1,110 million will remain the same in 2016/17. Taking CPI into account, the Government's decision has resulted in a reduction in the real value of the grant of \$44,000 over the three years.
- Interest on Investments – the 90 days Bank Accepted Bills rate for April 2016 was 2.26%, with an average for 2015/16 of 2.23%. The City has achieved an average return on investments during 2015/16 of 2.92%. Interest rates have remained relatively stable during the year, however it is expected that the recent RBA lowering of the official Cash Rate and uncertainties around the capacity for a further reduction is likely to impact on the rates being offered by banks. The budget is being developed on the basis of an average investment return of 2.6% during 2016/17.

Interest attributable to the Reserve funds has been reduced to recognise the transfer of the funds previously held in the Aged Persons and Senior Citizens Reserve.

Expenditure:

- Growth – increased demand for services can be attributable to a range of factors. One factor is through population increase, with the City's population having increased by approximately 20% since 2008. Whilst the City has not been provided forecast data for the current financial year, it is expected that the population will increase in the order of 1-2% over the course of 2015/16. This information is important in the context of the LTFP and demand on City services.
- Consumer Price Index (CPI) – the "All groups" CPI for Perth (March 15 to March 16) is 0.7% compared to the weighted average for all capital cities, being 1.3%.

In view of this, when developing budgets, a more relevant forecast for Councils to consider is the Local Government Cost Index (LGCI). WALGA publishes an Economic Briefing report in March each year, which includes forecast information for the LGCI. The forecast for 2015/16 was 2.9%.

For budget purposes, indexation of 1.5-1.75%, is proposed to be applied where alternative indexation is not defined.

- The State Government Budget generally includes factors that will directly impact local government costs. The budget was released on 12 May 2016 and included the following items of note:

## 2016/17 ANNUAL BUDGET OVERVIEW

<b>Electricity:</b>	<b>2015/16</b>	<b>2016/17</b>
- Street Lighting	5.6% Previously forecast as 7.5% in the State Budget	3%
- Business/General	4.5%	3%
<b>Water charges</b>	6%	4.5%
<b>ESL</b>		4.2%
<b>Motor Vehicle registration</b>	3%	2.5% plus \$99*
*From July 2016 an additional increase is required to cater for the introduction of the 'no-fault' catastrophic compulsory third party insurance scheme, which will cost an extra \$99 per vehicle. This will result in an additional \$9,000 for the City (up from \$25,000), which represents a 36% increase for 2016/17.		

- Refuse Disposal Costs – in 2015/16, the Mindarie Regional Council increased the gate fee from \$139/tonne to \$155/tonne, representing an 11.5% increase. An indicative increase for 2016/17 has been set at \$165 (6.45%), which includes an allowance for a \$5 increase to the 'Waste Avoidance and Resource Recovery Levy', which is increasing to \$60 per tonne. It is proposed that a \$5 increase will be applied for each of the subsequent years, increasing the levy to \$70 per tonne from 1 July 2018.
- Development Activity – a slowing of activity is noticeable.

### 6.4 Internal Influences

- Fees and Charges – it is proposed that discretionary fees and charges be increased generally consistent with CPI or to round to next appropriate increment.
- No budget provision has been included for Alfresco Dining Licences (-\$130,000)
- Operating Leases – the City has entered into a range of leases for the provision of various operational equipment. The annual cost of these leases in 2015/16 is \$762,577, with the cost attributed to Beatty Park being \$454,878.

Whilst operating leases are an appropriate funding stream under certain circumstances, it appears the predominant reason for the City funding the provision of operating equipment through a lease was due to perceived constraints on capital funding. A lease however is a limited solution, as once expired, the City must either renegotiate the lease or return the equipment (subject to a residual) and decide how to procure replacement equipment.

There is also a risk that the expiry is not managed appropriately and the lease fee continues, in the absence of alternative direction. This appears to have been the case at the City. A number of the leases have actually expired, with the City continuing to utilise the equipment and paying the annual lease fee. The total due to be paid in 2015/16 on expired leases is \$35,854, with further leases with a lease value of \$172,249 expiring during the year.

The cost differential between a lease and the capital cost is often marginal, however owning the equipment provides flexibility on how long the equipment can be retained prior to replacement. Evidence has shown that whilst equipment was leased for between three and five years, the City has actually been using some of the equipment for several years beyond the original lease, with one, a multi-function printer which will be held for a total of five years beyond the original three year lease by the time we will be able to replace it, at an additional cost of \$52,295 (replacement is estimated at \$20,000).

The following table lists the equipment currently provided to the City through an operating lease:

## 2016/17 ANNUAL BUDGET OVERVIEW

Lessor	Quantity	Equipment	Lease			Additional to Sep 16	Comments
			Term (yrs)	Expiry	Lease Fee		
Macquarie	Various	Two-way radios	3	24/08/2012	17,597.24	\$65,990	No further lease fees required
Macquarie	1	Fuji Copier	3	30/09/2011	10,459.09	\$49,681	No further lease fees required
Macquarie	3	Fuji Photocopiers	3	21/11/2014	7,797.56	\$12,346	Buy-out approved
Lease Choice	1	Folding Machine	5	03/11/2016	6,733.92		Listed on Budget 2016/17
Canon	1	Plan Printer (A0)	3	30/10/2015	9,892.80	\$4,946	Listed on Budget 2016/17
Alleasing	Various	Longer life gym equipment	5	30/03/2018	99,523.80		
Alleasing	Various	Shorter life gym equipment	3	30/03/2016	158,380.44	\$158,380	Listed on Budget 2016/17
Alleasing	Various	PA System	5	30/03/2018	9,034.08		
Alleasing	Various	Two-way radios	3	31/03/2016	3,976.08	\$3,976	
Alleasing	Various	Cleaning equipment	5	30/03/2018	8,952.76		
Flexirent	1	Slushy Machine	3	11/11/2016	2,185.20		
Alleasing	Various	CCTV Cameras/System	5	30/03/2018	23,486.47		
Alleasing	Various	Ticket Machine EMV kits	3	30/06/2017	138,959.72		
Imagetec	17	Printers & copiers	2	11/08/2016	29,415.12		Listed on Budget 2016/17
Alleasing	Various	LED lights	5	21/09/2019	60,835.40		
Alleasing	Various	Fan variable speed drivers	5	21/01/2020	39,691.24		
Alleasing	200	Office computers	3	11/11/2017	86,843.36		
Alleasing	Various	Gym Equipment	3	05/03/2018	26,549.44		
Alleasing	Various	Gym Equipment	5	28/04/2020	18,063.00		
Neopost	1	Franking machine	5	15/04/2020	4200.00		
					<b>\$762,576.72</b>	<b>\$295,319</b>	

Included in the draft 2016/17 Budget are capital proposal for the purchase of new equipment to replace the expired leases. In conjunction with this, the operating budget is being reduced to reflect the proportionate reduction in lease fees (less \$170,000). The City has been able to negotiate the finalisation of three of the older expired leases, however an additional \$295,319 would still have been incurred on lease payments for equipment covered by expired leases or leases due to expire but required to be renewed to carry over into 2016/17.

Over the course of four years, it is proposed to provide funding to purchase the remaining equipment to coincide with the expiry of each of the relevant leases. This is a structural change proposed in the budget and reflected in the LTFFP, which is anticipated to have a positive financial impact over the longer term.

- Organisational management –
  - A program of business improvement has been launched to identify opportunities for process and service delivery improvements and possible operational efficiencies. This work is ongoing, but in its development phase will have a minimal demand for budget.
  - It has also been noted that a range of strategic work is required to inform decision making for the future. These activities have been included in the draft CBP and whilst some of the work will be undertaken in-house, it will be necessary to rely on consultancies to provide relevant professional support. As a result, the City's expenditure on Consultancies has increased significantly to cater for projects listed in the CBP.
  - A limited number of additional resources are proposed to be brought on to ensure the City is equipped to effectively meet current workload, compliance obligations and increasing demand. A total of 4.2 (full time equivalent) positions in the areas of HR, OSH, Asset Management and Compliance.

# 2016/17 ANNUAL BUDGET OVERVIEW

## 7. Financial Performance

### 7.1 Annual Result

In the 2015/16 Budget documentation, it was noted that the projected Opening Balance reflected in each of the Rate Setting Statements included in the Budgets for the previous five years were subsequently proven to be overly optimistic. The table below demonstrates that for each of the years the budget anticipated a positive opening balance, however the actual closing balance for the previous year was ultimately a considerable deficit. This results in the budget deficiency that is required to be made up from Rates being understated. Over that period, the level of the Deficit grew from \$2.3 million at 30 June 2011 to \$4.7 million at 30 June 2014.

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Budget 1 July Opening Balance - Surplus / (Deficit)	\$1,698,660	\$922,458	\$2,454,494	\$3,914,577	\$3,199,779	\$576,865
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
Surplus / (Shortfall) in funding	(\$4,343,020)	(\$3,219,224)	(\$5,459,775)	(\$7,717,738)	(\$7,958,489)	\$431,026
Budget 30 June Closing Balance - Surplus / (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0
Actual 30 June Surplus / (Deficit)	(\$2,296,766)	(\$3,005,281)	(\$3,803,161)	(\$4,758,710)	\$1,007,891	*\$4,259,422
Value of Municipal funded carry forwards	\$2,186,458	\$2,035,074	\$2,989,877	\$3,159,827	\$2,065,879	\$1,974,499
Underlying 30 June Surplus / (Deficit)	(\$4,483,224)	(\$5,191,739)	(\$5,838,235)	(\$7,748,587)	(\$1,057,988)	*\$2,284,923

\* Actual 30 June 2016 is the estimated end of year result including carry forward funding

The shortfall does not fully reflect the underlying shortfall in funding when carry forward projects are considered as demonstrated above. As an example, the 2012/13 Budget included \$2.03 million of carry forward capital projects relying on Municipal funding. Had the Opening Balance been \$2.45 million as indicated, then sufficient funding would have been available to fund the carry forwards. However, given the Opening Balance was actually a \$3.0 million deficit, there was no carry forward funding and insufficient funding generated through rates to cover. This situation continued until 2014/15, when through prompt action to revise the budget and subsequent tight financial management, the situation was addressed prior to the end of 2014/15. The 2015/16 Budget introduced more prudent budget practices, including forecasting actuals.

### 7.2 Net Result

The Net Result forms the basis of reporting organisational performance under Australian and International Accounting Standards (see Rate Setting Statement, Statement of Comprehensive Income by Nature & Type and Programme). The Net Result includes operating income and expenditure, but also includes non-operating items such as profit/loss from the sale of assets and capital grants (but does not include the related capital expenditure).

The proposed Net Result in the 2015/16 Revised Budget is \$4.783 million, with the forecast currently anticipated to be in the order of \$3.089 million. This result takes into account capital income (grants and sale of assets) associated with capital projects that will be carried forward into 2016/17.

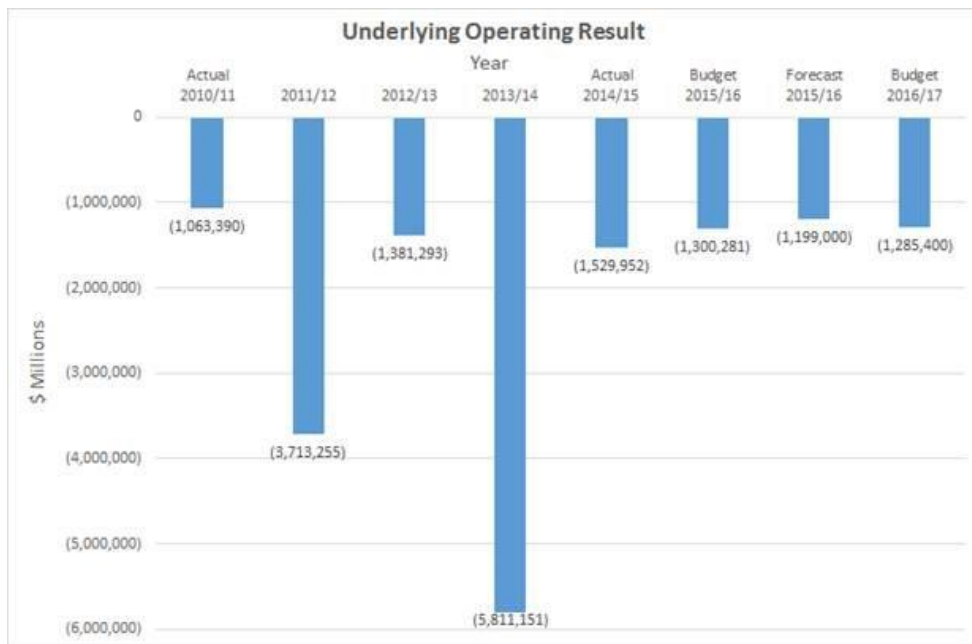
	2012/13	2013/14	2014/15	2015/16		2016/17
	Audited Actual	Audited Actual	Audited Actual	Revised Budget	Forecast Actual	Draft Budget
Operating Revenue	45,531,521	47,982,124	51,598,170	53,212,722	52,228,290	55,014,865
Operating Expenditure	(46,912,814)	(53,793,274)	(53,128,122)	(54,513,003)	(53,427,290)	(56,300,265)
<b>Underlying Operating result</b>	<b>(1,381,293)</b>	<b>(5,811,150)</b>	<b>(1,529,952)</b>	<b>(1,300,281)</b>	<b>(1,199,000)</b>	<b>(1,285,400)</b>
Non-operating Revenue	2,836,797	4,200,306	6,880,047	6,083,572	4,026,080	3,572,041
<b>Net Result</b>	<b>1,455,504</b>	<b>(1,610,844)</b>	<b>5,350,095</b>	<b>4,783,291</b>	<b>2,827,080</b>	<b>2,286,641</b>

# 2016/17 ANNUAL BUDGET OVERVIEW

The following table compares the Net Result for the past six years.



This measure of result can significantly distort the perception of the City's operating performance and sustainability, particularly where asset sales are involved. It is considered that a better indicator of sustainable financial performance is through the underlying Operating Result, which excludes Non-Operating items such as Capital Grants and Sale of Assets, but still includes Depreciation. That result aligns closer to the Own Source Revenue Coverage Ratio, used to demonstrate a local government's ability to cover its costs through its own taxing and revenue efforts.



A balanced underlying Operating Result (\$0) would demonstrate sustainability and that sufficient funds are generated annually to meet annual operational requirements, including a level of renewal expenditure consistent with the annual depreciation. In reality, some level of road infrastructure renewal is funded from grants, therefore in those circumstances, a 'balanced' operating result would generate some funding for a component of new capital works.

# 2016/17 ANNUAL BUDGET OVERVIEW

## 7.4 Financial Ratios

Ratio	2012/13	2013/14	2014/15	2015/16	2016/17	Standard	
	Actual	Actual	Actual	Actual	Budget	Basic	Target
Current Ratio	0.47	0.51	1.04	1.5	1	> 1:1	
Asset Sustainability Ratio	1.43	0.50	0.46	0.24	0.7	90% (0.9)	90% to 110%
Asset Consumption ratio	0.6	0.54	0.55	0.55	0.54	0.5 or >	0.6 to 0.75
Asset Renewal Funding Ratio	0.77	0.76	0.76	0.24	0.77	0.75 to 0.95	0.95 to 1.05
Debt service Cover Ratio	3.72	4.2	5.75	5.38	5.29	> 2	> 5
Operating Surplus Ratio	(0.03)	(0.07)	0.08	(0.02)	(0.02)	1% - 15%	> 15% or >0.15
Own Source Revenue Coverage Ratio	0.95	0.88	1.00	0.96	0.95	0.4 - 0.6	Int. 0.6 - 0.9 Adv. >0.9

Financial ratios are designed to provide stakeholders with a clearer interpretation of the performance and financial results of a local government and a comparison of trends over a number of years. These ratios are prescribed for use by all local governments, facilitating easy benchmarking and comparison across local governments.

Ratio	Purpose
Current Ratio	This is a modified commercial ratio designed to focus on the liquidity position of a local government that has arisen from past year's transactions
Asset Sustainability	Indicates whether a local government is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out.
Asset Consumption	Measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost.
Asset Renewal Funding	A measure of the ability of a local government to fund its projected asset renewal / replacements in the future.
Debt Service ratio	The measurement of a local government's ability to repay its debt including lease payments. The higher the ratio is, the easier it is for a local government to obtain a loan.
Operating Surplus	A measure of a local government's ability to cover its operational costs and have revenues available for capital funding or other purposes.
Own Source Revenue Coverage	The measurement of a local government's ability to cover its costs through its own revenue efforts.

To assess the City's capacity to fund its operations and ongoing capital works programme, the following three ratios are particularly relevant:

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Standard
Asset Renewal Funding Ratio	0.77	0.76	0.76	<b>0.75 – 0.95</b>
Operating Surplus Ratio	<b>(0.03)</b>	<b>(0.07)</b>	0.08	<b>Basic 0.01 – 0.15</b>
Own Source Revenue Coverage Ratio	0.95	0.88	1.00	<b>Intermediate 0.6 – 0.9</b>



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# 2016/17 ANNUAL BUDGET OVERVIEW

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## Asset Renewal Funding

The following equation is used to calculate the Ratio:

$$\frac{\text{NPV of Planned Capital Renewals over 10 years}}{\text{NPV of Required Capital Expenditure over 10 years}}$$

This ratio indicates whether the local government has the financial capacity to fund asset renewal as required, and can continue to provide existing levels of services in future, without additional operating income, or reductions in operating expenses.

This ratio is forward looking and designed to reflect planned renewal works reflected in the LTFFP compared to 'required' renewal as scheduled in the asset management system, supporting the AMP's. The ratio is from the existing LTFFP, however is based on inadequate data and therefore not reliable. The LTFFP is being reviewed with input from asset data currently being compiled. Given the percentage of previous capital budgets allocated to renewal expenditure compared to the value of depreciation being reflected against assets, it is likely this ratio would have been below the basic standard.

## Operating Surplus ratio

A key indicator of a local government's financial performance is measured by the 'Operating Surplus Ratio'. If a local government consistently achieves a positive operating surplus ratio and has soundly based long term financial plans showing that it can continue to do so in the future, having regard to asset management and the community's service level needs, then it is considered financially sustainable. The following equation is used to calculate the Ratio:

$$\frac{\text{(Operating Revenue MINUS Operating Expense)}}{\text{Own Source Operating Revenue}}$$

A positive ratio indicates the percentage of total own source revenue available to help fund proposed capital expenditure, transfer to cash reserves or to reduce debt. A negative ratio indicates the percentage increase in total own source revenue (principally rates) that would have been required to achieve a break-even operating result.

## Own Source Revenue Coverage Ratio

This ratio demonstrates a local government's ability to cover its costs through its own taxing and revenue efforts. The following equation is used to calculate the Ratio:

$$\frac{\text{Own Source Operating Revenue}}{\text{Operating Expense}}$$

This ratio suggests that in 2013/14, the City had sufficient funding to meet its operating requirements, including funding renewal expenditure (non-cash depreciation expense is included in Operating Expenses and can be an indicator of the demand for renewal expenditure over the longer term).

The other two ratios are relevant for the capacity to fund non-operating expenses such as capital works, contributions to Reserve Funds and debt reduction.

## Ratio Analysis

The ratios reflected above, generally suggest that in 2013/14, the City had sufficient funding to meet its operating requirements and capital renewal expenditure, however the negative result for the Operating Surplus ratio would not have provided any Municipal funding capacity for capital works of a new or upgrade nature. New capital works projects would therefore have relied on non-operating revenues such as grants, Reserve funds or proceeds from the sale of assets. In 2014/15 there was a capacity improvement that should have enabled some level of funding for new capital works.

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## 2016/17 ANNUAL BUDGET OVERVIEW

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Whilst ratios should be treated as a general indicator only, as particular circumstances may exist to mitigate the usual interpretation, in this instance, the general indication would appear accurate; the level of new capital expenditure actually undertaken was at the expense of required renewal expenditure. This is reinforced by the negative result in the Asset Sustainability Ratio.

### 7.5 Financial Sustainability

The City appears to service its community well, however many of the delivery practices have been established over many years and may warrant review to ensure they remain relevant to the community's needs and expectations and are being delivered in the most cost effective manner. The proposed review of the City's SCP will go a long way to identifying community expectations and as a result the types and levels of service that should be expected.

Financially, the City has managed reasonably well and delivered its services from a rating level that has previously been one of the lowest in the metropolitan area, although steps were taken to review the Rating Strategy for the 2015/16 Budget, which had a positive impact on rate revenue.

Progressively, the City is filling in the data gaps to be in a position to develop a better understanding of the long term financial position and sustainability. Effective asset management will play an important role in demonstrating lasting sustainability.

The recently completed building asset condition report did not indicate a significant backlog of asset renewal, therefore adjusting the level of renewal expenditure could quickly reinforce the City's effective stewardship of assets, in a financially sustainable manner. However if sufficient expenditure is not dedicated to maintaining the City's assets, there will remain a significant risk that its asset management practices remain deficient and as a consequence, there will develop a substantial deferred maintenance liability, which will increasingly require more resourcing to resolve.

The direct impact of this is:

- Facilities that may not be delivering an acceptable standard of service;
- Community and user dissatisfaction;
- Increased risk to users;
- Increased level of maintenance expenditure;
- Deferral and compounding of the required renewal expenditure.

A lack of data at the City has prevented an accurate assessment of the level of asset renewal demand, however that is steadily being resolved, however that data now needs to be interpreted and renewal plans prepared based on agreed standards.

It is of note, that on an annual basis, the City's financial position reflects reasonably strongly, demonstrating that it has the capacity to progressively address the level of expenditure on asset renewal, which in turn would improve those ratios that do not meet the standard.

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# 2016/17 ANNUAL BUDGET OVERVIEW

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## 8. Funding Capacity

In considering the capacity to undertake capital works, in addition to routine service provision, a local government needs to consider all appropriate funding sources, including Own Source, Grants and Contributions, Reserves and Loans.

### 8.1 Own Source Funding

This category relates to income generated by the City and primarily relates to fees and charges, Rates generation and income from investments. In that respect, the following is relevant:

#### 8.1.1 Fees and Charges

There are two factors that impact on the level of income derived from the City's activities where fees or charges are levied:

- The level of utilisation or patronage
- The level of the fee set

Whilst there are limited opportunities to substantially influence the level of utilisation, price setting is generally within Council's discretionary area of responsibility, other than for certain statutory functions. Determining the level of charges that apply for services and facilities is important in establishing a pricing policy between user pays and community pays (subsidies).

As noted below, all other revenue sources are taken into account before determining the level of rates that need to be collected. Therefore, there is a direct link between the amount collected from actual users of services and the amount of rates levied. As stated earlier, this area of income is being adversely effected by the slowdown of economic activity.

#### 8.1.2 Rates

One of the key statutory financial statements required to be prepared by local governments, is the Rate Setting Statement (RSS), which is a composite view of the annual Budget (Operating and Capital), with funding source inputs and forecast opening and closing positions. The output from the RSS is the budget deficiency, a calculation of the funding required to be made up from Rates. In 2016/17, the amount proposed to be raised from Rates is \$31,075,530.

Rates represent approximately 56% of the City's total revenue from operational activities.

In 2016/17 it is expected that the rate base will increase in the order of 313 properties (predominantly residential), a growth of approximately 1.8%. The relevant valuation (GRV) has increased by a corresponding amount, which in turn would have a direct correlation to revenue.

For further details, refer to the Rating Strategy section (Section 4).

# 2016/17 ANNUAL BUDGET OVERVIEW

## 8.2 Reserves

Local governments can establish reserve accounts when it wishes to set aside money for a particular purpose for use in a future financial year (s6.11 of the Act). Generally, this is deemed a prudent financial management exercise to reduce the impact on ratepayers to meet significant fluctuations in expenditures in particular years. They are special purpose savings plans for a future one-off or ongoing project with a level of expenditure which cannot be managed in a single budgetary year, or at least would create an unreasonable spike in demand from ratepayers. Ideally, the LTFP will include a Reserve Schedule with a link to the 10 Year Capital Works Program, to inform funding decisions and rating strategies. This is an improvement proposed to be introduced through the review of the LTFP, however practically, this will need to be phased, in conjunction with the level of detail provided in the 10 Year Capital Works Programme, which will ultimately be embedded in the LTFP.

At 30 June 2015, the City held \$7,671,805 within 26 cash-backed reserves, although seven of those reserves had a zero balance (four at 30 June 2014). The forecast balance for 30 June 2016 is estimated at \$6,446,485.

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DRAFT 2016/17 BUDGET								
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Actual	Est. Actual	Budget
RESERVE	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	30/06/2016	2016/17
Administration Centre*	48,139	127,706	114,260	317,007	226,132	60,382	\$61,566	10,443
Aged Persons and Senior Citizens (Trust)	2,610,365	2,831,513	3,090,072	3,246,597	3,620,923	3,238,209	0	-
Asset Sustainability Reserve*	0	0	0	0	0	0	1,720,673	3,246,051
Beatty Park Leisure Centre*	2,919,414	2,933,459	7,690,180	1,985	0	104,774	218,179	468,236
Capital	302,439	327,503	106,269	96,839	346,514	255,510	99,280	-
Car Park Development (Cash in Lieu)	10,571	11,176	240,574	339,830	410,535	585,128	648,087	2,115,733
Office Building - 246 Vincent Street (DSR)*	254,805	341,425	435,020	529,794	562,340	551,740	511,753	524,368
Electronic Equipment	42,751	62,393	86,461	160,776	147,672	130,123	51,179	52,441
Hyde Park Lake*	140,164	258,178	2,500,114	279,626	183,913	139,913	144,154	147,707
Land & Building Asset Acquisition	212,085	224,222	239,568	251,214	261,329	261,329	269,248	275,885
Leederville Oval*	254,273	192,756	227,147	285,594	290,666	219,099	210,813	124,900
Leederville Tennis Reserve*	0	0	0	0	0	0	975	1,981
Light Fleet Replacement*	247,716	171,518	2,385	115,264	-	-	-	-
Loftus Community Centre*	8,231	12,167	18,788	14,581	12,928	18,928	20,950	12,538
Loftus Recreation Centre*	70,767	31,871	40,740	119,483	40,590	5,725	26,167	64,379
North Perth Tennis Reserve*	0	0	0	0	0	0	36,323	41,966
Parking Facilities and Equipment	105,389	159,471	248,447	341,505	339,337	145,447	142,880	109,199
Parking Fund City Centre Upgrade	0	0	139,552	82,895	14,953	0	0	0
Parking Fund Transport Initiative	0	0	152,931	301,699	266,298	0	0	0
Percent for Art Reserve	0	0	0	0	0	0	0	380,371
Perth Oval*	225,586	290,154	270,174	1,029	0	0	0	0
Plant and Equipment*	764,609	747,065	795,764	525,693	473,330	392,416	398,389	0
State Gymnastics Centre*	0	0	40,625	51,804	60,066	70,556	83,476	96,467
Strategic Waste Management	64,383	68,067	72,726	76,262	19,679	19,679	20,276	20,776
Tamala Park Land sales	0	0	0	0	841,853	1,250,544	1,553,079	2,039,223
Underground Power	153,856	162,661	173,794	182,244	184,531	184,531	190,121	194,807
Waste Management	604,634	371,444	491,769	442,717	390,490	37,772	38,917	546,039
<b>Total Cash Backed Reserves</b>	<b>9,040,177</b>	<b>9,324,749</b>	<b>17,177,360</b>	<b>7,764,438</b>	<b>8,694,079</b>	<b>7,671,805</b>	<b>6,446,485</b>	<b>10,473,510</b>
Less Aged Persons and Senior Citizens Res	2,610,365	2,831,513	3,090,072	3,246,597	3,620,923	3,238,209	0	0
	<b>6,429,812</b>	<b>6,493,236</b>	<b>14,087,288</b>	<b>4,517,841</b>	<b>5,073,156</b>	<b>4,433,596</b>	<b>6,446,485</b>	<b>10,473,510</b>

*Balance of Aged Persons and Senior Citizens Reserve transferred to Trust.*

From the Reserve list, the following have an external funding linkage:

Cash in Lieu of Parking Reserve:

payments associated with Planning Approvals to accept payment in lieu of parking provision.

Leederville Tennis Reserve:

payments under the lease for a specific sinking fund.

Loftus Community Centre Reserve:

payments under the lease for a specific sinking fund.

Loftus Recreation Centre Reserve:

payments under the lease for a specific sinking fund.

North Perth Tennis Reserve:

payments under the lease for a specific sinking fund.

State Gymnastics Centre Reserve:

payments under the lease for a specific sinking fund.

Tamala Park Land Sales Reserve:

funded from the annual disbursement of proceeds from the land sales by Tamala Park Regional Council.

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## 2016/17 ANNUAL BUDGET OVERVIEW

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A fundamental issue highlighted during the 2015/16 Budget Development process was the need to progressively shift the percentage of capital expenditure from new to renew and development of a funding strategy that will not rely on unreasonably large rate increases to achieve the shift over time. Part of that strategy will involve building suitable levels of Reserve funding to endeavour to smooth out significant variations in expenditure demand. At the Ordinary Meeting of Council on 2 June 2015, Council approved the establishment of a new reserve called the Asset Sustainability Reserve, with the following purpose:

*“To assist Council in funding its long term asset management objectives and provide a means to spread the cost of intergenerational assets over multiple years.”*

Council resolved on 2 June 2015 in part:

*“4 NOTES a comprehensive review of the Long Term Financial Plan will be undertaken in 2015/16, which will include the development of a draft 10 Year Capital Works Program and a review of all cash backed Reserves, with a view to verifying ongoing relevance, funding requirement (linked to Capital Works Program) and identification/clarification of source and level of funding; and “*

A review of all Reserves has been undertaken and it is proposed to workshop a policy on the management of Cash Backed reserves.

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# 2016/17 ANNUAL BUDGET OVERVIEW

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## 8.3 Grants and Contributions

The majority of Grants received by the City are directly linked to the provision of services or undertaking specific capital projects. The exception is the Financial Assistance Grants which are provided by the Australian Government under the *Local Government (Financial Assistance) Act 1995* and distributed through the Western Australian Grants Commission. The grants are the State's entitlement for financial assistance from the Commonwealth Government, paid in equal quarterly instalments for a financial year.

There are two separately identified components to the Financial Assistance Grant:

- General Purpose component which is distributed between the states and territories according to population (i.e. on a per capita basis), and
- a local road component which is distributed between the states and territories according to fixed historical shares.

The General Purpose Grant is allocated to local governing bodies on the principle of horizontal fiscal equalisation. That is, grants that the local governing body receives should enable them to function by reasonable effort to an average standard. Differences in expenses for performance of functions and the capacity to raise revenue are taken into account to establish the average level of performance in revenue capacity and expenditure need.

Both components of the grant are untied, which means councils are able to use the funds for any general council activity. Payments are made in four quarterly instalments and since 2009-10, an early payment of the Financial Assistance Grant has been paid by the Government at the end of the previous financial year.

Generally, the allocation of these Government funds between states and territories is increased annually in real per capita terms and includes a Consumer Price Index (CPI) adjustment, as well as a population adjustment. However, the Commonwealth Government has determined these grants will not be indexed for a period of three years from 2014/15. This is effectively a reduction in funding in real terms to local governments, given the proportionate increase in costs over that three year period.

The City's 2015/16 allocation was:

- General Purpose Grant           \$750,035
- Road Grant                           \$360,255

A complexity in terms of setting the budget for this grant is the Government's practice over recent years of prefunding a proportion of the Grant. Advice was received from the Grants Commission on 29 June 2015 that an advance payment of the Financial Assistance Grant was to occur on 30 June 2015, equivalent to half of the 2015/16 funding pool. For the City of Vincent, this meant that 50% of the estimated \$1,153,730 grant expected for 2015/16 was to be received in 2014/15. The City received \$576,865 on the last day of the financial year, which is then required to be recognised in 2014/15 but reflected in the balance carried forward into the 2015/16 financial year. A last minute change to the Draft 2015/16 Budget was initiated to reflect this situation, resulting in the budget for the grant to be received in 2015/16 being reduced by 50% to \$576,865. It is of note that the State's overall allocation was reduced due to an adjustment in the population used to determine the distribution between states. Therefore the City's allocation was reduced by \$43,440 to \$1,110,290 from the notional \$1,153,730.

The merit of this 'early' distribution is questionable, however it does have the effect of complicating the budget process, as it is difficult to predict whether the practice of prefunding will continue and if so, to what level, given previous prefunding amounts have equated to 25% and 50% of the subsequent year's allocation. For 2016/17, no prefunding was announced, so the budget is structured on the basis that the full grant is to be received in 2016/17, although confirmation is yet to be received of the exact amount to be paid.

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# 2016/17 ANNUAL BUDGET OVERVIEW

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## 9. Asset Management

### 9.1 General

Asset Management *The combination of management, financial, economic, engineering and other practices applied to physical assets with the objective of providing the required level of service in the most cost-effective manner.*

The original Department of Local Government and Communities' (the Department) Asset Management Framework and Guidelines publication included the following extract from the Minister's 'Foreword':

*"Careful planning and coordination of local government infrastructure is fundamental to the economic and social well-being of our communities. Assets, public utilities and services make possible our wide range of lifestyle choices and high standards of living.*

*Much of the sector has critical 'information gaps' in its overall planning process, including its asset management systems. Many current asset management processes do not provide for the true asset management costs to be accurately captured and evaluated on a uniform reporting basis.*

*The development of this Framework and supporting Guidelines reflects a national move towards improving asset management capability within the local government sector. The Framework has been developed to assist local governments plan and manage their assets so that the long term aspirations of their communities can be reached. It highlights the fundamental link between asset management, long term financial planning and strategic planning and will provide local governments with direction on ensuring adequate integration."*

The Department has recently published updated Guidelines (21 Dec 2015), which includes the following introduction:

*"The effective management of local government assets is crucial to the sustainable delivery of those services to meet the current and future needs of the community. Local governments are typically asset rich and income poor, managing a large stock of long-lived assets. Asset management planning is therefore essential to ensure that assets are maintained and replaced at appropriate intervals to ensure continuity of services in line with community expectations.*

*It is recommended that local governments focus on a continuous improvement pathway that allows them to achieve an Asset Management Plan that meets their needs. Larger local governments are more likely to have established systems and processes in place, while smaller local governments may need to build capability in this area. The complexity of the asset management approach taken by each local government will be influenced by the range of services it offers, the size of its asset portfolio and the availability of skilled staff to work on the plan. Asset staff, finance staff and managers across the organisation will need to work in close collaboration to ensure that asset management information and planning is integrated with the Long Term Financial Plan, the Workforce Plan and the Corporate Business Plan.*

*To succeed and produce community benefits, asset management requires executive support within the organisation. At CEO level and across all senior management roles there needs to be an understanding of asset management and its critical role in keeping the local government financially viable.*

*The updated Asset Management Guidelines encourage 'whole of life', 'whole of organisation' and continuous improvement approaches to asset management. The Guidelines will assist local governments to embed robust asset management plans into their Integrated Planning and Reporting functions. Asset management planning should be done in tandem with development of the Long Term Financial Plan and the Workforce Plan, with the financial and workforce strategies being reflected consistently across all of the plans."*

# 2016/17 ANNUAL BUDGET OVERVIEW

Asset management is critical to meeting local government strategic goals within an Integrated Planning and Reporting approach. Asset Management Policies, Asset Management Strategies and Asset Management Plans are informed by, and in turn inform, the community aspirations and service requirements in the Strategic Community Plan. They are also integral to developing and delivering the local government's strategic direction and the priority projects and services outlined in the Corporate Business Plan. Asset management ensures that robust Long Term Financial Plans and Annual Budgets are developed and that local governments have the financial capacity to deliver their strategic priorities into the future.

## 9.2 Asset Management Framework

Prior to the introduction of IPRF, the City adopted the following asset management guiding documents:

- Asset Management Policy (Policy No: 2.2.12)
- Asset Management strategy 2010 – 2020.

Following the introduction of the IPRF, the City prepared the following Asset Management Plans (AMP), which were adopted by Council on 23 April 2013:

- Transport (roads, paths, bus shelters, car parks and drainage)
- Recreation (softscape, hardscape, furniture, irrigation and structures)
- Property (City owned or managed buildings and vacant freehold land)
- Light Vehicles/Major Plant and Equipment

At 30 June 2015, the City of Vincent recorded a written down book value of \$268 million in assets (infrastructure, Property, Plant and Equipment) under its care. Effective asset management will ensure these long life assets are maintained and as required, renewed to ensure they continue to provide an appropriate level of service (fit for purpose) to the community.

The AMP's generally consider work within six areas of activity, which corresponds with how financial resources are allocated within our Budgets.

	Activity	Definition
Operating Budget	Operations	Continuously required expenditure which enables the asset to provide benefits to the community such as mowing, street sweeping and lighting power charges.
	Maintenance	Regular repair works to prevent deterioration of the assets' capability, such as pothole filling, minor repairs etc.
Capital Budget	Renewal	Works to replace existing assets which are worn, poorly functioning or dated with assets of equivalent capacity or performance. For example, the renewal of an internal wall in a building, renewal of an engine in a grader, resurfacing a road (re-sheeting or resealing) or replacing girders on a bridge.
	Upgrade	The significant upgrade of an asset to produce a higher level of service, such as dualling or widening of a road, extending of a building, installation of reticulation to a dry park etc.
	New Work	The creation of a new asset, in a location where that asset type has not existed before.
	Asset Disposal	The process of removing and disposing of an asset upon the end of its useful life. For the purpose of this AMP this is only when an asset is not replaced.



# 2016/17 ANNUAL BUDGET OVERVIEW

## 9.3 Asset Renewal

The City is required to report three different ratios that collectively are designed to provide an indication of the financial capacity for, and level of Asset Management being exercised with a view to maintaining a consistent level of service and amenity to the community over the short, medium and longer term.

	2010/11	2011/12	2012/13	2013/14	2014/15	Standard
Asset Sustainability Ratio	0.87	1.21	1.43	0.50	0.46	> 0.9
Asset Consumption Ratio	N/A	N/A	0.60	0.54	0.55	>0.5
Asset Renewal Funding Ratio	N/A	N/A	0.77	0.76	0.76	0.75 – 0.95

### Asset Sustainability Ratio

This ratio is an approximation of the extent to which assets managed by a local government are being replaced as they reach the end of their useful lives. It is calculated by measuring capital expenditure on renewal or replacement of assets, relative to depreciation expense. Expenditure on new or additional assets is excluded.

Depreciation expense represents an estimate of the extent to which the assets have been consumed during that period. The Department has indicated that measuring assets at fair value is critical to the calculation of a valid depreciation expense value. It should be noted however, that the introduction of the fair value valuation method has seen a significant increase in the book value of some assets, which in turn increases the calculation for depreciation. This occurred in 2013/14, when the annual depreciation value increased from \$8.9 million to \$11.7 million, however since then, further valuations, including breaking down to component level has resulted in the overall depreciation charge being reduced.

The ratio is calculated by dividing the “Capital Renewal and Replacement Expenditure” in a year by the value of depreciation for the year. In this context, Capital Renewal and Replacement Expenditure is defined by the Department as:

*“Means expenditure to renew or replace existing assets.*

*In other words, it is expenditure on an existing asset to return the service potential or the life of the asset up to that which it had originally. It is periodically required expenditure. As it reinstates existing service potential it may reduce operating and maintenance costs.”*

### Asset Consumption Ratio

This ratio seeks to highlight the aged condition of a local government’s stock of physical assets. If a local government is responsibly maintaining and renewing / replacing its assets in accordance with a well prepared asset management plan, then the fact that the Asset Consumption Ratio may be relatively low and/or declining should not be cause for concern – providing it is operating sustainably.

### Asset Renewal Funding Ratio

This ratio indicates whether the local government has the financial capacity to fund asset renewal as required, and can continue to provide existing levels of services in future, without additional operating income; or reductions in operating expenses.

The ratio is calculated from information included in the local government’s Long Term Financial Plan and Asset Management Plan; **not** the Annual Financial Report. For the ratio to be meaningful, a consistent discount rate should generally be applied in Net Present Value (NPV) calculations.

### Ratio Analysis

Based on the ratios reflected above, it would suggest that in 2014/15 the City had sufficient financial capacity to maintain and renew its assets, albeit at the low end of the standard (Asset Renewal Funding Ratio), however the overall condition of the assets remained stable during the period (Asset Consumption Ratio), with the assets depreciating (rate of consumption) at twice the value the City expended on renewing assets.

# 2016/17 ANNUAL BUDGET OVERVIEW

Asset Management is a long term process and a one year view is not necessarily reflective of overall performance. The Asset Sustainability Ratio for 2011/12 and 2012/13, were both well above the standard, however those results were significantly contributed by the Beatty Park Redevelopment project in 2011/12 and 2012/13 and the Hyde Park Lake Restoration Project in 2012/13. Not only are those projects unique, but the apportionment of the 'renew' portion of the expenditure on a major upgrade project can distort results.

The ratios detailed in the current LTFP 2013-2023, for each of the forecast 10 years of the plan indicate a sustainable approach to Asset Management, however the Asset Renewal Funding Ratio was not able to be calculated and is therefore showing "Unknown" for all 10 years. This reflects the level of detail available at the time to support each of the AMP's, with the exception of the Transport AMP.

In the absence of full data on assets; their current condition, rate of consumption and proposed renewal date, the forecast capital expenditure utilised in the LTFP has been based on historical levels of expenditure, rather than a specified renewal programme associated with each of the AMP's. This has an impact on the level of confidence in the forecast ratios for Asset Management.

Consultants have been appointed to compile asset information on all the City's building assets, with this category of asset deemed a priority. It is proposed that they will also compile a forward works plan for the Building Assets, which will be utilised in preparing a 10 year Capital Works Program.

## 9.4 Renew Before New

The Asset Management Policy (No:2.2.12) adopted by Council on 10 March 2009 included the following Principle:

- Renew before New  
Adopt a principle of "Renew before New" of City owned assets, with an emphasis on integrating services while maintaining/upgrading/replacing existing assets rather than adding new assets to the City's inventory, unless cost benefit analysis justifies otherwise.

Category	Budget		Total	Budget 2015/16		
	2013/14	2014/15		New	Upgrade	Renewal
Land & Buildings	1,229,000	1,046,475	2,835,272	148,322	1,806,304	880,646
Infrastructure Assets	12,198,585	10,536,703	7,268,125	2,989,212	1,986,755	2,292,158
Plant and Equipment	3,504,166	1,854,775	2,104,650	586,650	95,000	1,423,000
Furniture and Equipment	201,750	209,075	449,300	0	40,000	409,300
	17,133,501	13,647,028	12,657,347	3,724,184	3,928,059	5,005,104

The Adopted 2015/16 Budget included a total of \$12.657 million of capital works (inclusive of carry forwards), of which \$5.0 million or 39.5% was classified as 'renew' projects. As the depreciation charge was expected to be approximately \$10.1 million, the Asset Sustainability Ratio would be 50%, consistent with 2014/15.

A low Asset Sustainability Ratio, if maintained over an extended period could translate to a degrading of asset condition and therefore a reduction in the standard of service able to be delivered through the asset(s). The following chart has been included to demonstrate the financial impact of underspending on asset renewal and the measures required to compensate.

The 'MyCouncil' website was recently launched by the Department of local Government and Communities and provides information derived from local governments' Annual Reports, primarily from the Ratios. This website not only provides an opportunity to view the performance on an individual local government, but also to compare against other local governments to understand broader performance.

According to the site, a "Financial Health Indicator (FHI) score" of more than 70 / 100 indicates sound financial health. The City of Vincent scored 78 / 100.

# 2016/17 ANNUAL BUDGET OVERVIEW

The graph below shows the City of Vincent scores relating to the various financial ratios that comprise the City's FHI score.



Of note, is the **Asset Sustainability Ratio** for which the City scored a 0 / 10. Although the City's 2014/15 Annual Financial Statement lists the Asset Sustainability Ratio as 0.46 (4.6/10), this ratio is calculated using: **Capital Renewal Expenditure / Depreciation**, and according to the Department's guidelines, the standard is met by achieving 0.90.

The Department calculates FHI scores using a methodology which awards a ratio below 0.75 with a score of "0". Although there can be a danger in reading too much into a single ratio and while there are some mitigating circumstances at the City (e.g. significant depreciation on NIB stadium, for which the City does not have renewal obligations), nevertheless, it is clear that the City's Asset Sustainability Ratio is well below benchmark.

The graphic score achieved by the City, aligns with the understanding held that the level of expenditure renewing assets has not kept speed with the rate the assets are being depreciated (asset condition being consumed).

Proactive work is being undertaken at the City to ensure renewal of assets can be managed in an appropriate and cost effective manner.



**CITY OF VINCENT**

# **STATUTORY BUDGET**

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE AND TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	Note	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b>REVENUE</b>					
Rates	3	29,396,786	29,596,786	29,601,380	31,075,530
Operating Grants, Subsidies and Contributions		987,530	1,029,740	1,057,980	1,643,565
Fees and Charges	4	20,984,415	20,271,607	19,026,320	19,937,890
Interest Earnings	5	785,980	920,645	1,085,940	864,460
Other Revenue		1,201,655	1,393,944	1,456,670	1,493,420
		<b>53,356,366</b>	<b>53,212,722</b>	<b>52,228,290</b>	<b>55,014,865</b>
<b>EXPENDITURE</b>					
Employee costs		(24,790,490)	(24,584,527)	(24,089,370)	(25,112,680)
Materials and Contracts		(15,773,385)	(15,883,111)	(15,417,140)	(16,968,930)
Utility Charges		(1,946,150)	(2,012,555)	(1,871,330)	(1,947,070)
Interest Expenses	6	(1,096,280)	(1,096,280)	(1,096,280)	(1,048,240)
Insurance Expenses		(1,009,145)	(921,380)	(919,080)	(908,370)
Depreciation on Non-Current Assets	7	(11,058,555)	(10,103,230)	(10,084,540)	(10,087,180)
Other Expenditure		(176,650)	88,080	50,450	(227,795)
		<b>(55,850,655)</b>	<b>(54,513,003)</b>	<b>(53,427,290)</b>	<b>(56,300,265)</b>
		<b>(2,494,289)</b>	<b>(1,300,281)</b>	<b>(1,199,000)</b>	<b>(1,285,400)</b>
Non-operating Grants, Subsidies, Contributions	8	1,791,189	2,366,854	1,346,930	2,551,355
Profit on Asset Disposals	9	3,720,037	3,720,037	2,679,510	1,024,716
Loss on Asset Disposals	9	(3,319)	(3,319)	(360)	(4,030)
<b>NET RESULT</b>		<b>3,013,618</b>	<b>4,783,291</b>	<b>2,827,080</b>	<b>2,286,641</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes on Revaluation of Non-Current assets		0	0	0	0
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>3,013,618</b>	<b>4,783,291</b>	<b>2,827,080</b>	<b>2,286,641</b>

**Notes:**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit and loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	Note	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b>REVENUE (REFER NOTES 1, 3 TO 5)</b>					
General Purpose Funding		31,115,981	31,473,526	31,614,580	33,429,280
Governance		32,110	32,970	72,120	84,410
Law, Order and Public Safety		189,900	194,430	201,520	187,200
Health		403,340	431,660	458,570	335,160
Education and Welfare		331,940	348,770	351,680	323,200
Community Amenities		1,627,760	1,450,760	1,354,380	1,396,610
Recreation and Culture		11,057,975	11,003,954	10,370,270	10,500,265
Transport		7,960,990	7,619,462	7,307,540	8,268,580
Economic Services		459,340	459,340	317,380	342,940
Other Property and Services		177,030	197,850	180,250	147,220
		<b>53,356,366</b>	<b>53,212,722</b>	<b>52,228,290</b>	<b>55,014,865</b>
<b>EXPENDITURE EXCLUDING FINANCE COSTS (REFER NOTES 5 TO 7)</b>					
General Purpose Funding		(617,250)	(599,560)	(566,140)	(644,490)
Governance		(3,269,225)	(3,089,910)	(2,892,700)	(3,416,130)
Law, Order and Public Safety		(1,374,465)	(1,373,230)	(1,307,470)	(1,432,490)
Health		(1,159,030)	(1,125,090)	(1,034,780)	(1,275,145)
Education and Welfare		(1,101,830)	(1,072,215)	(1,103,020)	(1,202,370)
Community Amenities		(10,147,540)	(9,984,015)	(9,247,220)	(10,927,900)
Recreation and Culture		(21,750,090)	(21,557,370)	(21,796,240)	(21,414,315)
Transport		(12,210,450)	(11,611,943)	(11,396,870)	(12,200,175)
Economic Services		(765,230)	(754,275)	(728,970)	(752,500)
Other Property and Services		(2,359,265)	(2,249,115)	(2,257,600)	(1,986,510)
		<b>(54,754,375)</b>	<b>(53,416,723)</b>	<b>(52,331,010)</b>	<b>(55,252,025)</b>
<b>FINANCE COSTS (REFER NOTE 6)</b>					
Recreation and Culture		(1,096,280)	(1,096,280)	(1,096,280)	(1,048,240)
		<b>(1,096,280)</b>	<b>(1,096,280)</b>	<b>(1,096,280)</b>	<b>(1,048,240)</b>
<b>NON-OPERATING GRANTS, SUBSIDIES CONTRIBUTION (REFER NOTE 8)</b>					
Law, Order and Public Safety		0	0	6,670	0
Education and Welfare		288,847	18,212	17,680	0
Community Amenities		0	0	0	0
Recreation and Culture		62,000	62,000	62,080	90,000
Transport		1,440,342	2,286,642	1,260,500	2,461,355
		<b>1,791,189</b>	<b>2,366,854</b>	<b>1,346,930</b>	<b>2,551,355</b>

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

Note	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (REFER NOTE 9)</b>				
Governance	0	0	0	420
Law, Order and Public Safety	9,162	9,162	4,800	1,360
Health	2,653	2,653	2,840	7,100
Education and Welfare	0	0	0	0
Community Amenities	(940)	(940)	0	3,000
Recreation and Culture	3,249	3,249	350	29,430
Transport	1,828,173	1,828,173	1,825,770	0
Economic Services	0	0	0	1,160
Other Property and Services	1,874,421	1,874,421	845,390	978,216
	<b>3,716,718</b>	<b>3,716,718</b>	<b>2,679,150</b>	<b>1,020,686</b>
<b>NET RESULT</b>	<b>3,013,618</b>	<b>4,783,291</b>	<b>2,827,080</b>	<b>2,286,641</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
Changes on Revaluation of Non-Current assets	0	0	0	0
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>3,013,618</b>	<b>4,783,291</b>	<b>2,827,080</b>	<b>2,286,641</b>

**Notes:**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit and loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	Note	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b>REVENUE FROM OPERATING ACTIVITIES (EXCLUDING RATES)</b>					
General Purpose Funding		1,719,195	1,876,740	2,013,200	2,353,750
Governance		32,110	32,970	72,120	84,830
Law, Order and Public Safety		199,062	203,592	213,350	188,560
Health		405,993	434,313	461,410	342,260
Education and Welfare		620,787	366,982	369,360	323,200
Community Amenities		1,630,139	1,453,139	1,354,380	1,399,610
Recreation and Culture		11,123,224	11,069,203	10,432,700	10,619,695
Transport		11,229,505	11,734,277	10,393,810	10,729,935
Economic Services		459,340	459,340	317,380	344,100
Other Property and Services		2,051,451	2,072,271	1,025,640	1,129,466
	(a)	<b>29,470,806</b>	<b>29,702,827</b>	<b>26,653,350</b>	<b>27,515,406</b>
<b>EXPENDITURE FROM OPERATING ACTIVITIES</b>					
General Purpose Funding		(617,250)	(599,560)	(566,140)	(644,490)
Governance		(3,269,225)	(3,089,910)	(2,892,700)	(3,416,130)
Law, Order and Public Safety		(1,374,465)	(1,373,230)	(1,307,830)	(1,432,490)
Health		(1,159,030)	(1,125,090)	(1,034,780)	(1,275,145)
Education and Welfare		(1,101,830)	(1,072,215)	(1,103,020)	(1,202,370)
Community Amenities		(10,150,859)	(9,987,334)	(9,247,220)	(10,927,900)
Recreation and Culture		(22,846,370)	(22,653,650)	(22,892,520)	(22,462,555)
Transport		(12,210,450)	(11,611,943)	(11,396,870)	(12,200,175)
Economic Services		(765,230)	(754,275)	(728,970)	(752,500)
Other Property and Services		(2,359,265)	(2,249,115)	(2,257,601)	(1,990,540)
		<b>(55,853,974)</b>	<b>(54,516,322)</b>	<b>(53,427,651)</b>	<b>(56,304,295)</b>
<b>NET RESULT EXCLUDING GENERAL RATES</b>		<b>(26,383,168)</b>	<b>(24,813,495)</b>	<b>(26,774,301)</b>	<b>(28,788,889)</b>
<b>OPERATING ACTIVITIES EXCLUDED FROM BUDGET</b>					
<b>Non-Cash Expenditure and Revenue</b>					
(Profit)/Loss on Asset Disposals	9	(3,716,718)	(3,716,718)	(2,679,150)	(1,020,686)
Depreciation on Assets	7	11,058,555	10,103,230	10,084,540	10,087,180
Leederville Gardens Retirement Village Funds Adjustment	14	0	(4,409,070)	(3,536,066)	0
"Percent for Art" and "Cash in Lieu" Funds Adjustment	14	0	0	0	1,544,740
<b>AMOUNT ATTRIBUTABLE TO OPERATING ACTIVITIES</b>		<b>7,341,837</b>	<b>1,977,442</b>	<b>3,869,324</b>	<b>10,611,234</b>
<b>INVESTING ACTIVITIES</b>					
Purchase Land and Buildings	10	(2,835,272)	(2,198,201)	(1,777,089)	(1,597,398)
Purchase Infrastructure Assets	10	(7,268,125)	(8,244,538)	(5,371,108)	(7,890,080)
Purchase Plant and Equipment	10	(2,104,650)	(1,872,979)	(400,364)	(3,537,050)
Purchase Furniture and Equipment	10	(449,300)	(506,489)	(277,834)	(737,070)
Proceeds from Disposal of Assets	9	4,662,151	4,665,090	3,916,490	1,450,166
<b>AMOUNT ATTRIBUTABLE TO INVESTING ACTIVITIES</b>		<b>(7,995,196)</b>	<b>(8,157,117)</b>	<b>(3,909,905)</b>	<b>(12,311,432)</b>
<b>FINANCING ACTIVITIES</b>					
Repayment of Debentures	6	(760,288)	(760,288)	(760,288)	(818,840)
Transfers to Cash Backed Reserves (Restricted Assets)	11	(4,568,059)	(5,331,657)	(4,722,080)	(5,337,045)
Transfers from Cash Backed Reserves (Restricted Assets)	11	2,391,223	7,089,837	5,947,400	1,310,020
<b>AMOUNT ATTRIBUTABLE TO FINANCING ACTIVITIES</b>		<b>(2,937,124)</b>	<b>997,892</b>	<b>465,032</b>	<b>(4,845,865)</b>
Add: Estimated Surplus/(Deficit) July 1 B/Fwd		576,865	1,007,891	1,007,891	4,259,422
Less: Estimated Surplus/(Deficit) June 30 C/Fwd	13	0	609,399	4,259,422	0
<b>AMOUNT REQUIRED TO BE RAISED FROM GENERAL RATES</b>	3	<b>(29,396,786)</b>	<b>(29,596,786)</b>	<b>(29,601,380)</b>	<b>(31,075,530)</b>

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

Note: (a) Revenue includes Non-operating Grants, Subsidies and Contributions.



**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	Note	2015/16 Adopted Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>RECEIPTS</b>				
Rates	3	29,396,786	29,601,380	31,075,530
Operating Grants, Subsidies and Contributions		987,530	1,057,980	1,643,565
Fees and Charges	4	20,984,415	19,051,239	20,092,591
Interest Earnings	5	785,980	1,085,940	864,460
Goods and Services Tax		2,957,533	920,160	920,160
Other Revenue		1,201,655	1,456,670	1,493,420
		<b>56,313,899</b>	<b>53,173,369</b>	<b>56,089,726</b>
<b>PAYMENTS</b>				
Employee Costs		(24,323,490)	(23,963,944)	(24,979,680)
Materials and Contracts		(16,832,593)	(15,879,258)	(16,988,787)
Utility Charges		(1,946,150)	(1,871,330)	(1,947,070)
Interest Expenses		(1,096,280)	(1,096,280)	(1,048,240)
Insurance Expenses		(1,009,145)	(919,080)	(908,370)
Goods and Services Tax		(2,957,533)	(830,160)	(920,160)
Other Expenditure		(176,650)	50,450	(227,795)
		<b>(48,341,841)</b>	<b>(44,509,602)</b>	<b>(47,020,102)</b>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	12	<b>7,972,058</b>	<b>8,663,767</b>	<b>9,069,624</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for Development of Land Held for Resale		0	0	0
Payments for Purchase of Property, Plant & Equipment		(5,389,222)	(2,410,907)	(5,871,518)
Payments for Construction of Infrastructure		(8,277,888)	(5,261,944)	(8,043,624)
Non-Operating Grants Subsidies used for the Development of Assets	8	1,991,210	1,318,930	2,579,355
Proceeds from Sale of Plant and Equipment	9	4,662,151	3,916,490	1,450,166
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<b>(7,013,749)</b>	<b>(2,437,431)</b>	<b>(9,885,621)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Proceeds from Borrowings		0	0	0
Repayment of Debentures		(760,288)	(760,288)	(818,840)
<b>NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES</b>		<b>(760,288)</b>	<b>(760,288)</b>	<b>(818,840)</b>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>		<b>198,021</b>	<b>5,466,048</b>	<b>(1,634,837)</b>
Cash at Beginning of the year		14,445,787	14,453,256	19,919,304
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	12	<b>14,643,808</b>	<b>19,919,304</b>	<b>18,284,467</b>

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

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The significant policies which have been adopted in the presentation of the annual Budget are:-

**(a) Basis of Preparation (FM Reg 22(2))**

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

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on 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.

**(b) The Local Government Reporting Entity**

All Funds through which the Council 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, transfers between Funds) have been eliminated.

Monies held in the Trust Fund, which Council holds in a custodian role, are excluded from the Financial Statements, but a separate Statement of those monies is disclosed in Note 15.

**(c) 2015/2016 Actual Balances (FM Reg 30(2))**

Balances shown in this budget as 2015/2016 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(d) Rounding Off Figures (FM Reg 15(3) & AASB 101.51(e))**

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

**(e) Rates, Grants, Donations and Other Contributions (AASB 1004.27 & AASB 1004.30)**

Rates, grants, donations and other contributions are recognized as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(f) Goods and Services Tax (UIG Interpretation 1031)**

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.

**(g) Superannuation**

The Council contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

**(h) Cash and Cash Equivalents (AASB 107.46 & AASB 107.6)**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 13 - Net Current Assets.

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(i) *Trade and Other Receivables (AASB 101.17(c))*

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.

(j) *Inventories (AASB 102, 102.9, 102.10 & 102.36(a))*

**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.

**Land Held for Resale**

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

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

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

(k) *Fixed Assets (AASB 116)*

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

**Initial Recognition and Measurement between Mandatory Revaluation Dates**

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

**Revaluation**

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(k) *Fixed Assets (AASB 116) Continued...*

**Land Under Roads**

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16 (a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

**Depreciation**

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

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

Buildings	30 to 75 years
Furniture and Equipment	3 to 10 years
Plant and Equipment	3 to 15 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

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

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

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

**Capitalisation Threshold**

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(l) *Fair Value of Assets and Liabilities*

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

***Fair Value Hierarchy***

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

***Valuation techniques***

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
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**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(l) *Fair Value of Assets and Liabilities* **Continued...**

**Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(m) *Financial Instruments*

**Initial Recognition and Measurement**

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and Subsequent Measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

The Council does not designate any interest in subsidiaries, associates or joint venture entities as being subject to the requirements of accounting standards specifically applicable to financial instruments.

(i) *Financial assets at fair value through profit and loss*

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) *Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
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**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(m) *Financial Instruments Continued...*

*(iv) Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other financial assets are classified as non-current.

*(v) Financial liabilities*

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

**Impairment**

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

**Derecognition**

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(n) *Impairment of Assets (AASB 136.9 & AASB 136.12)*

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(o) *Trade and Other Payables (AASB 101.17(c))*

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

(p) *Employee Benefits (AASB 119)*

**Short-term Employee Benefits**

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

**Long-term Employee Benefits**

Provision is made for the employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

(q) *Borrowing Costs (AASB 123, AASB 123.8 & AASB 123.Aus8.1)*

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.

(r) *Provisions (AASB 137.11 & AASB 137.14)*

Provisions are recognised when the Council 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.

(s) *Leases*

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

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

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

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

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



**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(t) *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. Refer to note 1(q) for a description of the equity method of accounting.

The Council is participant with six other Councils (namely the Cities of Joondalup, Wanneroo, Stirling, Perth and the Towns of Cambridge and Victoria Park) in Mindarie Regional Council and Tamala Park Regional Council.

The Council's interest in Mindarie Regional Council and Tamala Park Regional Council is accounted for by applying the equity method of accounting in the financial report. Under this method of accounting interest in a joint controlled entity is initially recorded at cost and adjusted thereafter for the post acquisition change in the venturer's share of net assets of the jointly controlled entity.

For further details relating to the Interest in Joint Venture in the Mindarie Regional Council and the Tamala Park Regional Council refer to Note 18.

(u) *Current and Non-Current Classification (AASB 101.66 & AASB 101.69)*

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 Council's operational cycle. In the case of liabilities where the Council 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 resale where it is held as non-current based on the Council's intentions to release for sale.

(v) *Comparative Figures (AASB 101.38)*

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

(w) *Budget Comparative Figures (AASB 101.117(b))*

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

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**2. COMPONENT FUNCTIONS/ACTIVITIES**

(Local Government Act Financial Regulation 27(m), AASB 101.10 (e), AASB 101.51 & AASB 101.112)

In order to discharge its responsibilities to the community, the City has developed a Purpose, Vision, Guiding Values and operational and financial Strategic Objectives. These provide a framework for the strategic direction of the City of Vincent.

**Purpose**

*To provide and facilitate services for a safe, healthy and sustainable community.*

**Vision**

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

**Guiding Values**

*Excellence and Services*

*Honesty and Integrity*

*Innovation and Diversity*

*Caring and Empathy*

*Teamwork and Commitment*

**Strategic Objectives**

*Natural and Built Environment: Improve and maintain the natural and built environment and infrastructure.*

*Economic Development: Progress economic development with adequate financial resources.*

*Community Development and Wellbeing: Enhance and promote community development and wellbeing.*

*Leadership, Governance and Management: Provide good strategic decision-making, governance, leadership and professional management; provide a safe, positive and desirable workplace and promote and implement Knowledge Management and Technology.*

The Operating Statements are presented in a programme format using the following classifications:

**GOVERNANCE**

This program 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 program records detail 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 programme covers costs associated with Animal Control, Fire Prevention and other Law, Order and Public Safety services generally associated with Local Law control.

**HEALTH**

This programme covers Health Administration and Inspection, Child Health Clinics, Immunisation Clinics, Food Control and Pest Control Services.

**EDUCATION AND WELFARE**

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

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**2. COMPONENT FUNCTIONS/ACTIVITIES (Continued)**

*COMMUNITY AMENITIES*

This programme 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 programme covers activities associated with public halls, recreation administration, sportsgrounds, parks and reserves, Beatty Park Leisure Centre, Vincent Library and Cultural activities.

*TRANSPORT*

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

*ECONOMIC SERVICES*

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

*OTHER PROPERTY AND SERVICES*

This programme 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 plant operation costs, insurance claims and properties held for civic purposes.

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**3. RATING INFORMATION - 2016/17 FINANCIAL YEAR**

(FM Reg 23 (a) - (c) & LGA S6.2 (4)(b))

	2016/17 Advertised Rates	2016/17 Budgeted Rates	Number of Properties	Rateable Value	2015/16 Actual Rate Revenue	2016/17 Budgeted Rate Revenue	2016/17 Budgeted Interim Rates	2016/17 Budgeted Back Rates	2016/17 Budgeted Total Revenue
	\$	\$		\$	\$	\$	\$	\$	\$
<b>Differential Rate (Rate-in-\$)</b>									
GRV - Residential	0.06130	0.06124	12,984	312,104,882	19,530,802	19,113,181	280,000	10,000	19,403,181
GRV - Other	0.06469	0.06463	1,603	123,712,610	7,773,934	7,995,546	50,000	0	8,045,546
GRV - Vacant Commercial	0.11925	0.11914	50	3,056,850	367,748	364,193	10,000	0	374,193
<b>Sub-Totals</b>			<b>14,637</b>	<b>438,874,342</b>	<b>27,672,484</b>	<b>27,472,920</b>	<b>340,000</b>	<b>10,000</b>	<b>27,822,920</b>
<b>Minimum Rate</b>									
GRV - Residential	1,007	1,007	3,136	43,272,049	1,861,164	3,157,952	0	0	3,157,952
GRV - Other	1,007	1,007	94	1,005,165	63,490	94,658	0	0	94,658
GRV - Vacant Commercial	1,414	1,414	0	0	4,242	0	0	0	0
<b>Sub-Totals</b>			<b>3,230</b>	<b>44,277,214</b>	<b>1,928,896</b>	<b>3,252,610</b>	<b>0</b>	<b>0</b>	<b>3,252,610</b>
<b>Total Amount to be raised from Rates</b>			<b>17,867</b>	<b>483,151,556</b>	<b>29,601,380</b>	<b>30,725,530</b>	<b>340,000</b>	<b>10,000</b>	<b>31,075,530</b>

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

The general rates detailed above for the 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The proposed Rates-in-\$ have reduced from the advertised rates due to an increase in the estimated 2015/16 closing balance and a resulting decrease in the amount required to be raised from rates in 2016-17.

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

**OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING**

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

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

The *Residential* rate is the base differential general rate or benchmark for other differential rates. It imposes a differential general rate on land used primarily for residential purposes.

The object of this proposed 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 6.124 cents in the dollar and a minimum payment of \$1,007.

The *Other* rate is imposed on 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 generally those spaces meant to attract groups of people for business purposes.

The object of this proposed 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. The proposed rate in this category is 6.463 cents in the dollar and a minimum rate of \$1,007.

In 2014 the City introduced a higher rate-in-the-dollar for the calculation of Council rates on properties classified as *Vacant Commercial*.

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 proposed rate in this category is 11.914 cents in the dollar and a minimum payment of \$1,414.

Rates are calculated by multiplying a property's assessed GRV by the adopted Rate-in-the-\$. 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.

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**4. FEES AND CHARGES BY PROGRAM**

**(FM Reg 25)**

Schedules of various fees and charges applied by the City for 2016/17 are included in Section 6.

Fees include statutory fees raised under regulation or Local Laws as well as fees determined by Council. A summary of income expected to be raised through fees is provided by fee type and by programme.

An estimate of the total revenue from fees and charges included in the budget by program is detailed below.

<b>Program</b>	<b>2015/16 Adopted Budget \$</b>	<b>2015/16 Projected Actuals \$</b>	<b>2016/17 Proposed Budget \$</b>
General Purpose Fund	338,000	341,620	325,000
Governance	3,450	3,110	2,510
Law, Order and Public Safety	186,000	198,300	183,700
Health	385,445	441,180	315,620
Education and Welfare	121,495	102,770	119,390
Community Amenities	1,360,050	981,570	1,042,950
Recreation and Culture	10,293,935	9,395,860	9,387,190
Transport	7,778,190	7,187,060	8,136,080
Economic Services	450,500	310,010	334,500
Other Property and Services	67,350	64,840	90,950
	<b>20,984,415</b>	<b>19,026,320</b>	<b>19,937,890</b>

An estimate of the total revenue from fees and charges included in the budget by fee type is detailed below.

<b>Fee Type</b>	<b>2015/16 Adopted Budget \$</b>	<b>2015/16 Projected Actuals \$</b>	<b>2016/17 Proposed Budget \$</b>
Zoning and Ownership Enquiry	341,000	342,520	326,200
Freedom of Information	450	2,210	1,310
Property Leases	1,366,605	1,276,510	1,334,860
Health Licences	374,420	430,350	299,700
Animal Licence and Pound	73,000	104,850	85,200
Abandon Vehicles	10,100	9,820	5,100
Rubbish Service	285,800	277,650	318,600
Planning and Development	1,044,150	663,890	712,750
Building and Demolition Licence	446,500	308,030	332,500
Hall Hire	264,000	291,970	286,500
Sporting and Reserve Hire	131,200	163,420	153,850
Beatty Park Leisure Centre	8,727,340	7,827,220	7,811,270
Library and Community Development	63,500	59,830	57,200
Parking and Infringement	7,856,350	7,268,050	8,212,850
	<b>20,984,415</b>	<b>19,026,320</b>	<b>19,937,890</b>

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5. (a) INTEREST EARNINGS

(FM Reg 28)

	2015/16 Adopted Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b>Investments</b>			
Reserve Funds	203,680	295,268	206,000
Other Funds	320,000	502,000	390,000
Other Interest Revenue (refer note 5(b))	262,300	288,672	268,460
	<b>785,980</b>	<b>1,085,940</b>	<b>864,460</b>

(b) INTEREST CHARGES AND INSTALMENTS - 2016/17 FINANCIAL YEAR

(FM Reg 27 (a), (b) & (c))

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

Instalment Options	Due Date	Instalment Plan Administration Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
<b>Option 1</b>				
Single Full Payment	14/09/2016	\$ -	0%	0%
<b>Option 2</b>				
First Instalment	14/09/2016	\$ -	0.00%	11%
Second Instalment	14/11/2016	\$ 13.00	5.50%	11%
Third Instalment	16/01/2017	\$ 13.00	5.50%	11%
Fourth Instalment	20/03/2017	\$ 13.00	5.50%	11%

	2015/16 Adopted Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
Rates - Penalty Interest	76,000	92,902	80,000
Rates - Instalment Interest	167,000	178,280	176,260
Pensioner Deferred Rates Interest	6,500	0	4,500
Statutory Planning Cash In Lieu - Instalment Interest	3,500	9,570	200
Underground Power Charge - Penalty Interest	300	460	500
Underground Power Charge - Instalment Interest	9,000	7,460	7,000
	<b>262,300</b>	<b>288,672</b>	<b>268,460</b>

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**6. BORROWINGS**

**(FM Reg 29 (a), (b), (d), (f) & 30 (1)(d))**

**(a) Debenture Repayments**

Movements in debentures and interest between the beginning and the end of the current financial year.

Details	Interest Rate	Principal 01-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
				2016/17 Budget	2015/16 Actual	2016/17 Budget	2015/16 Actual	2016/17 Budget	2015/16 Actual
				\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>									
Loan 2 DSR Building	6.28%	5,950,998		172,887	146,500	5,778,111	5,950,998	414,940	426,380
Loan 5 Loftus Centre Redevelopment	6.35%	2,106,395		135,329	127,024	1,971,066	2,106,395	143,495	152,745
Loan 6 Underground Car Park Loftus Rec	4.40%	1,470,019		215,357	207,235	1,254,662	1,470,019	61,695	71,325
Loan 10 Beatty Park Redevelopment	5.49%	7,069,409		295,267	279,529	6,774,142	7,069,409	428,110	445,830
		<b>16,596,821</b>	<b>0</b>	<b>818,840</b>	<b>760,288</b>	<b>15,777,981</b>	<b>16,596,821</b>	<b>1,048,240</b>	<b>1,096,280</b>

Loan repayments from General Revenue with exception of the following loans :

Loan 2 DSR Building - Loan payments funded from rent from Office of Housing and Works.

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

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

**(b) Unspent Debentures**

Council had no unspent debenture funds as at 30th June 2016 nor it is expected to have unspent debenture funds as at 30th June 2017.

**(c) Overdraft**

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$2,000,000 with the Commonwealth Bank does exist. It is not anticipated that this facility will be required to be utilised during 2016/17.

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**7. DEPRECIATION**

**(FM Reg 27(n))**

This schedule summarises depreciation expense included in the Budget by Programme and Asset Class.

<b>By Program</b>	<b>2015/16 Adopted Budget \$</b>	<b>2015/16 Projected Actuals \$</b>	<b>2016/17 Proposed Budget \$</b>
General Purpose Funding	2,560	0	0
Governance	144,690	0	0
Law, Order and Public Safety	12,690	5,720	5,720
Health	57,800	52,560	52,550
Education and Welfare	265,700	260,830	260,830
Community Amenities	155,190	110,170	110,180
Recreation and Culture	5,443,585	5,524,850	5,526,640
Transport	3,873,860	3,050,760	3,056,130
Economic Services	4,810	0	0
Other Property and Services	1,097,670	1,079,650	1,075,130
	<b>11,058,555</b>	<b>10,084,540</b>	<b>10,087,180</b>

<b>By Class</b>	<b>2014/15 Adopted Budget \$</b>	<b>2014/15 Projected Actuals \$</b>	<b>2015/16 Proposed Budget \$</b>
Land and Buildings	4,416,140	4,267,033	4,267,030
Plant and Equipment	1,255,160	1,380,214	1,380,210
Furniture and Equipment	131,460	131,408	131,410
Infrastructure	5,255,795	4,305,885	4,308,530
	<b>11,058,555</b>	<b>10,084,540</b>	<b>10,087,180</b>



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**8. NON-OPERATING GRANTS, SUBSIDIES, CONTRIBUTIONS**

Description	Grant \$	Contribution \$	Funding Source
<b>Annual Distributor Roads Rehabilitation Program</b>			
Mitchell Street - Ellesmere to Stanley Streets	15,000		City of Bayswater
Stanley Street - Mitchell Street to Guildford Road	8,000		City of Bayswater
Edward Street - Claisebrook Road to Lord Street	92,654		Main Roads WA
Green Street - Charles to Eton Streets	68,319		Main Roads WA
Vincent Street - William to Beaufort Streets	240,391		Main Roads WA
Cleaver Precinct	170,000		Main Roads WA
Intersections at Bourke and Loftus Streets	75,000		Main Roads WA
Trial 40kph zone south of Vincent and Bulwer Streets	75,000		Main Roads WA
Lord Street - Edward to Windsor Streets	217,000		Main Roads WA
Vincent Street - Fitzgerald to Leake Streets	20,000		Main Roads WA
<b>Black Spot</b>			
Brady and Purslowe Streets	30,000		Main Roads WA
Newcastle and Palmerston Streets	26,667		Main Roads WA
Walcott Street and Raglan Road	13,333		Main Roads WA
<b>Roads to Recovery Program</b>			
Various Projects	572,197		Federal Government
<b>Other</b>			
Banks Reserve - Foreshore Restoration Stage 2	90,000		Department of Parks and Wildlife
Loftus Street Bike Lane, Vincent to Richmond	25,000		Department of Transport
Demonstration Bike Boulevard - Shakespeare Street	812,794		Department of Transport
	<u>2,551,355</u>	<u>0</u>	

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**9. DISPOSALS OF ASSETS**

**(FM Reg 27(d))**

Summarises assets proposed to be sold/disposed of, reporting estimated book gains or losses on disposal as well as estimated proceeds of sale.

By Program	WRITTEN DOWN VALUE	SALE PRICE	PROFIT	LOSS
	\$	\$	\$	\$
<b>Governance</b>				
Sedan - VW Passat 1EPC828	24,580	25,000	420	
<b>Law, Order and Public Safety</b>				
Sedan - Kia Cerato Hatch 1EKC503	7,640	9,000	1,360	
<b>Health</b>				
Sedan - Kia Cerato 1DUJ482	4,550	8,000	3,450	
Sedan - Holden Cruze 1EAA299	7,870	10,000	2,130	
Sedan - Kia Cerato 1EOT024	7,000	8,000	1,000	
Sedan - Kia Cerato 1EDZ181	7,480	8,000	520	
<b>Community Amenities</b>				
Sedan - Kia Cerato 1ECL032	7,000	10,000	3,000	
<b>Recreation and Culture</b>				
Sedan - Kia Cerato 1DYO668	7,910	9,000	1,090	
Sedan - Hyundai 1DTT607	7,470	9,000	1,530	
Sedan - Holden Cruze 1DWP260	3,390	10,000	6,610	
Sedan - Holden Cruze 1DMH086	830	9,000	8,170	
Ute - Holden Crewcab 1EAV089	10,670	16,000	5,330	
Ute - Holden Crewcab 1EAV090	11,370	16,000	4,630	
Ute - Ford Ranger 1EIV516	13,930	16,000	2,070	
<b>Economic Services</b>				
Sedan - Kia Cerato Hatch 1ECL031	7,000	8,000	1,000	
Sedan - Kia Cerato Hatch 1ELR992	9,840	10,000	160	
<b>Other Property and Services</b>				
Sedan - Holden Cruze 1DWJ603	9,000	10,000	1,000	
Sedan - Holden Cruze 1EBZ531	9,500	10,000	500	
Sedan - Mazda CX5 GT 1ENR894	19,950	20,000	50	
Sedan - Holden Cruze 1ELR867	9,920	10,000	80	
Sedan - Holden Cruze 1EOF648	9,560	10,000	440	
Ute - Ford PX Ranger Ttop 1DUU521	6,950	11,000	4,050	
Ute - Ford PX Ranger Ttop 1DUU390	3,220	11,000	7,780	
Ute - Ford PX Ranger Cab Chasis 1DTL237	5,310	11,000	5,690	
Ute - Ford PX Ranger Ttop 1DUU791	9,890	11,000	1,110	
Ute - Ford PX Ranger CrewCab 1EIV501	14,100	16,000	1,900	
Side Loader Rubbish Compactor 1CWD855	43,950	50,000	6,050	
Road Sweeper 1BKE873	29,330	30,000	670	
New Holland Tractor 1DFJ433	8,940	10,000	1,060	
Gang Mower 1TEK416	5,990	6,000	10	
Roller Mower	3,560	2,000		(1,560)
Mower 3 Gang	3,000	3,000	0	
Aerator	500	500	0	
Aerovator (AE60)	3,470	1,000		(2,470)
Rubbish Truck - Iveco Acco 1CRR605	36,690	50,000	13,310	
Rubbish Refuse Compactor 1CXD791	37,500	40,000	2,500	
Front End Loader	20,620	40,000	19,380	
Land - Tamala Park	0	916,666	916,666	
<b>OVERALL TOTAL</b>	<b>429,480</b>	<b>1,450,166</b>	<b>1,024,716</b>	<b>(4,030)</b>

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9. DISPOSALS OF ASSETS (Continued)

By Class	WRITTEN DOWN VALUE \$	SALE PRICE \$	PROFIT \$	LOSS \$
Land and Buildings	0	916,666	916,666	0
Plant and Equipment	429,480	533,500	108,050	(4,030)
<b>OVERALL TOTAL</b>	<b>429,480</b>	<b>1,450,166</b>	<b>1,024,716</b>	<b>(4,030)</b>

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**10. ACQUISITION OF ASSETS**

**(LGA S6.2 (4)(a))**

A summary schedule of assets to be acquired is detailed at page 3.1 to 3.8.

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

Asset Class	Governance \$	General Purpose Funding \$	Law, Order and Public Safety \$	Health \$	Education and Welfare \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Econmic Services \$	Other Property and Services \$	2016/17 Budget Total \$	2015/16 Actual Total \$
<b><u>Property, Plant and Equipment</u></b>												
Land and Buildings				25,000	79,360		944,924			548,114	<b>1,597,398</b>	1,777,089
Furniture and Equipment	7,500						255,670			473,900	<b>737,070</b>	277,834
Plant and Equipment						80,000	249,800	376,750		2,830,500	<b>3,537,050</b>	400,364
<b><u>Infrastructure</u></b>												
Roads						50,000		6,434,173		20,000	<b>6,504,173</b>	4,457,888
Parks							1,385,907				<b>1,385,907</b>	913,220
	<b>7,500</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>79,360</b>	<b>130,000</b>	<b>2,836,301</b>	<b>6,810,923</b>	<b>0</b>	<b>3,872,514</b>	<b>13,761,598</b>	<b>7,826,395</b>

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**11.1 CASH RESERVE PURPOSES**

**(AASB 101.10(e), 101.51, 101.112 & FM Reg 15 & Reg 27(g))**

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

**(a) ADMINISTRATION CENTRE RESERVE**

This reserve was established in 1996/97 for the following purpose:

“For providing for major upgrade renovation/maintenance/repairs and replacement of the fixtures and fittings associated with the City’s Administration and Civic Centre.”

**(b) ASSET SUSTAINABILITY RESERVE**

This Reserve Fund was established in June 2015 for the following purpose:

“For the purpose of assisting Council in funding its long term asset management objectives and provide a means to spread the cost of intergenerational assets over multiple years.”

**(c) BEATTY PARK LEISURE CENTRE RESERVE**

This reserve was established in 1994/95 for the following purpose:

“For the major upgrade/maintenance/repairs and redevelopment of the Beatty Park Leisure Centre including the replacement or purchase of major plant, equipment, fixtures and fittings.”

**(d) CASH IN LIEU PARKING RESERVE**

This Reserve fund was established in 1996/97 from payment of cash-in-lieu of car parking from development applicants. At the Special Meeting of Council held on 17 May 2011, the purpose of the Reserve Fund was amended to be as follows:

“This Reserve is established from payment of cash-in-lieu of car parking from development applicants and is to be used for the upgrade of existing car parking facilities or the establishment of new car parking facilities and associated infrastructure.”

**(e) CAPITAL RESERVE**

This was established in 1995/96 with the allocation of \$1,000,000 from the Infrastructure Account established under the City of Perth Restructuring Act for the following purpose:

“For future major capital works and projects.”

**(f) ELECTRONIC EQUIPMENT RESERVE**

This Reserve Fund was established in 1996/1997 for the following purpose:

“For the replacement and major upgrade of electronic equipment including, but not limited to computer hardware and software, information technology and communication equipment.”

**(g) HYDE PARK LAKE RESERVE**

At the Special Meeting of Council held on 12 July 2005, it was resolved to establish a reserve for the following purpose:

“For works associated with the investigation, maintenance, remedial works and the rehabilitation of the Hyde Park Lakes and surrounds.”

**(h) LAND AND BUILDING ASSET ACQUISITION RESERVE**

This reserve was established in 1995/1996 from proceeds of sale of land for the following purpose:

“To ensure that proceeds of real estate assets disposed of are restricted to purchase other land and buildings for civic purposes.”

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**11.1 CASH RESERVE PURPOSES (Continued)**

**(i) LEEDERVILLE OVAL RESERVE**

This reserve was established in 1998/99 with the allocation of \$1,000,000 from the Infrastructure Account established under the City of Perth Restructuring Act.

At the Special Council meeting of the 30 October 2001 it was resolved to change the purpose of this reserve to the following:

“For the redevelopment of Leederville Oval and for works associated with the maintenance, repairs, upgrade and replacement of Leederville Oval buildings, fixtures, fittings and associated land.”

**(j) LEEDERVILLE TENNIS RESERVE**

This Reserve Fund is proposed to be established in 2015/16 for the following purpose:

“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.”

**(k) LIGHT FLEET REPLACEMENT RESERVE**

This Reserve Fund was established in 2001/02 for the following purpose:

“To fund the replacement of the City’s light vehicle fleet.”

**(l) LOFTUS COMMUNITY CENTRE RESERVE**

This reserve was established in 1994/95 from contributions made by the lessee of the Loftus Recreation Centre for the following purpose:

“For the redevelopment of the Centre, including upgrade/renovation/maintenance/ repairs and replacement of major items of plant, equipment, fixtures or fittings.”

**(m) LOFTUS RECREATION CENTRE RESERVE**

This Reserve Fund was established in 1994/95 from contributions made by the lessee of the Loftus Recreation Centre for the following purpose:

“For the upgrade/renovation/maintenance/repairs of the Centre and the purpose of replacing major items of plant, equipment, fixtures and fittings.”

**(n) NORTH PERTH TENNIS RESERVE**

This Reserve Fund is proposed to be established in 2015/16 for the following purpose:

“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.”

**(o) OFFICE BUILDING RESERVE - 246 VINCENT STREET**

This Reserve Fund was established in 2003 for the following purpose:

“For major building upgrade/maintenance/repairs/renovation and replacement of floor covering, fixtures and fittings associated with the new Office Building and Land.”

**(p) PARKING FACILITY RESERVE**

This Reserve Fund was established in 2008. At the Special Meeting of Council held on 17 May 2011, the purpose of the Reserve was amended to be as follows:

“For the:

- purchase, maintenance and operations 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.”

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**11.1 CASH RESERVE PURPOSES (Continued)**

**(q) PARKING FUNDED CITY UPGRADE RESERVE**

This Reserve Fund was established in 2011 for the following purpose:

“For the provision and upgrade of infrastructure, facilities and services, both parking and non-parking, in the City of Vincent, City Centre’s and the promotion of those City Centre’s as well as works associated with any Parking Benefit Districts as determined by the Council.”

**(r) PARKING FUNDED TRANSPORT INITIATIVES RESERVE**

This Reserve Fund was established in 2011 for the following purpose:

“For the provision of sustainable transport initiatives and modes and including, but not limited to, the provision and maintenance of footpaths, cycle ways and other cycling support facilities, bus shelter and other transit facilities.”

**(s) PERCENTAGE FOR PUBLIC ART RESERVE (PROPOSED)**

This Reserve Fund was established in July 2016 for the following purpose:

“This Reserve is established 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.”

**(t) PLANT AND EQUIPMENT RESERVE**

This reserve was established in April 1995 for the following purpose:

“For the purchase of replacement plant and equipment associated with the City’s works.”

**(u) STATE GYMNASTICS CENTRE RESERVE**

This Reserve Fund was established in 2002 for the following purpose:

“For works associated with the maintenance, repairs, alterations, upgrade and replacement of the proposed State Gymnastics Centre buildings, major plant and equipment, fixtures, fittings and associated land.”

**(v) STRATEGIC WASTE MANAGEMENT RESERVE**

This Reserve Fund was established in 2001 for the following purpose:

“Investigation and implementation of integrated waste management strategies/programs and initiatives, (including secondary waste treatment and costs associated with the redevelopment of Lot 118 Tamala Park).”

**(w) TAMALA PARK LAND SALES RESERVE**

This reserve was established in 2012/13, for the following purpose:

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

**(x) UNDERGROUND POWER RESERVE**

This reserve was established in 1998/99, for the following purpose:

“For the purpose of funding the City’s contribution to approved underground power projects.”

**(y) WASTE MANAGEMENT PLANT AND EQUIPMENT RESERVE**

This Reserve Fund was established in 2001 for the following purpose:

“For the purpose of replacing plant and equipment associated with the City’s waste management, minimisation and recycling operations.”

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**11.1 CASH RESERVE PURPOSES (Continued)**

The following reserve funds will be used as and when the need arises:

- Administration Centre Reserve;
- Capital Reserve;
- Cash In Lieu Parking Reserve;
- Hyde Park Lake Reserve;
- Land and Building Asset Acquisition Reserve;
- Leederville Oval Reserve;
- Leederville Tennis Reserve;
- North Perth Tennis Reserve;
- Office Building Reserve - 246 Vincent Street;
- Parking Facility Reserve;
- Parking Funded City Upgrade Reserve;
- Parking Funded Transport Initiatives Reserve;
- Percentage For Public Art Reserve;
- State Gymnastics Centre Reserve;
- Strategic Waste Management Reserve;
- Tamala Park Land Sales Reserve; and
- Underground Power Reserve.

The following reserve funds are established to minimise the impact of major expenditure on any one budget and varying levels of expenditure will occur from year to year as required:

- Asset Sustainability Reserve;
- Beatty Park Leisure Centre Reserve;
- Electronic Equipment Reserve;
- Light Fleet Replacement Reserve;
- Loftus Community Centre Reserve;
- Loftus Recreation Centre Reserve;
- Plant and Equipment Reserve; and
- Waste Management and Plant Equipment Reserve.

All of the above reserve accounts are to be supported by money held in financial instruments.

Council have a policy of annual revaluation of road infrastructure. The amount of any revaluation adjustment as at 30 June 2017 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction (treated as Other Comprehensive Income) and as such, has no impact on this budget document.



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**11.2(a) RESERVE FUND ESTIMATES FOR THE YEAR ENDED 30 JUNE 2016**

RESERVE PARTICULARS	Opening Balance 01-Jul-15 \$	Transfers From Accumulation \$	Interest Earned \$	Total Transfers \$	Transfers To Accumulation \$	Projected Actuals Balance 30-Jun-16 \$
Administration Centre Reserve	60,382	0	1,184	1,184	0	61,566
Aged Persons and Senior Citizens Reserve	3,238,209	1,034,531	138,957	1,173,488	(4,411,697)	0
Asset Sustainability Reserve	0	1,698,000	22,673	1,720,673	0	1,720,673
Beatty Park Leisure Centre Reserve	104,774	146,700	3,308	150,008	(36,603)	218,179
Capital Reserve	255,510	0	5,855	5,855	(162,085)	99,280
Cash in Lieu Parking Reserve	585,128	188,190	19,347	207,537	(144,578)	648,087
Electronic Equipment Reserve	130,123	0	3,264	3,264	(82,208)	51,179
Hyde Park Lake Reserve	139,913	0	4,241	4,241	0	144,154
Land and Building Acquisition Reserve	261,329	0	7,919	7,919	0	269,248
Leederville Oval Reserve	219,099	0	6,466	6,466	(14,752)	210,813
Leederville Tennis Reserve	0	960	15	975	0	975
Light Fleet Replacement Reserve	0	0	0	0	0	0
Loftus Community Centre Reserve	18,928	6,088	648	6,736	(4,714)	20,950
Loftus Recreation Centre Reserve	5,725	56,268	556	56,824	(36,382)	26,167
North Perth Tennis Reserve	0	35,433	890	36,323	0	36,323
Office Building Reserve - 246 Vincent Street	551,740	0	16,684	16,684	(56,671)	511,753
Parking Facility Reserve	145,447	0	4,333	4,333	(6,900)	142,880
Parking Funded City Upgrade Reserve	0	0	0	0	0	0
Parking Funded Transport Initiatives Reserve	0	0	0	0	0	0
Plant and Equipment Reserve	392,416	0	11,774	11,774	(5,801)	398,389
State Gymnastics Centre Reserve	70,556	10,643	2,277	12,920	0	83,476
Strategic Waste Management Reserve	19,679	0	597	597	0	20,276
Tamala Park Land Sales Reserve	1,250,544	1,249,999	37,545	1,287,544	(985,009)	1,553,079
Underground Power Reserve	184,531	0	5,590	5,590	0	190,121
Waste Management and Plant Equipment Reserve	37,772	0	1,145	1,145	0	38,917
	<b>7,671,805</b>	<b>4,426,812</b>	<b>295,268</b>	<b>4,722,080</b>	<b>(5,947,400)</b>	<b>6,446,485</b>

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**11.2(b) RESERVE FUND BUDGET FOR THE YEAR ENDING 30 JUNE 2017**

<b>RESERVE PARTICULARS</b>	<b>Opening Balance 01-Jul-16 \$</b>	<b>Transfers From Accumulation \$</b>	<b>Interest Earned \$</b>	<b>Total Transfers \$</b>	<b>Transfers To Accumulation \$</b>	<b>Budget Balance 30-Jun-17 \$</b>
Administration Centre Reserve	61,566	0	877	877	(52,000)	10,443
Aged Persons and Senior Citizens Reserve	0	0	0	0	0	0
Asset Sustainability Reserve	1,720,673	1,464,892	60,486	1,525,378	0	3,246,051
Beatty Park Leisure Centre Reserve	218,179	300,000	8,357	308,357	(58,300)	468,236
Capital Reserve	99,280	0	1,206	1,206	(100,486)	0
Cash in Lieu Parking Reserve	648,087	1,493,997	33,649	1,527,646	(60,000)	2,115,733
Electronic Equipment Reserve	51,179	0	1,262	1,262	0	52,441
Hyde Park Lake Reserve	144,154	0	3,553	3,553	0	147,707
Land and Building Acquisition Reserve	269,248	0	6,637	6,637	0	275,885
Leederville Oval Reserve	210,813	0	4,087	4,087	(90,000)	124,900
Leederville Tennis Reserve	975	970	36	1,006	0	1,981
Light Fleet Replacement Reserve	0	0	0	0	0	0
Loftus Community Centre Reserve	20,950	6,180	408	6,588	(15,000)	12,538
Loftus Recreation Centre Reserve	26,167	57,110	1,102	58,212	(20,000)	64,379
North Perth Tennis Reserve	36,323	4,690	953	5,643	0	41,966
Office Building Reserve - 246 Vincent Street	511,753	0	12,615	12,615	0	524,368
Parking Facility Reserve	142,880	0	3,069	3,069	(36,750)	109,199
Parking Funded City Upgrade Reserve	0	0	0	0	0	0
Parking Funded Transport Initiatives Reserve	0	0	0	0	0	0
Percentage For Public Art Reserve	0	375,740	4,631	380,371	0	380,371
Plant and Equipment Reserve	398,389	0	4,837	4,837	(403,226)	0
State Gymnastics Centre Reserve	83,476	10,800	2,191	12,991	0	96,467
Strategic Waste Management Reserve	20,276	0	500	500	0	20,776
Tamala Park Land Sales Reserve	1,553,079	916,666	43,736	960,402	(474,258)	2,039,223
Underground Power Reserve	190,121	0	4,686	4,686	0	194,807
Waste Management and Plant Equipment Reserve	38,917	500,000	7,122	507,122	0	546,039
	<b>6,446,485</b>	<b>5,131,045</b>	<b>206,000</b>	<b>5,337,045</b>	<b>(1,310,020)</b>	<b>10,473,510</b>

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	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b>11.3 RESERVE POSITIONS</b>			
(a) Administration Centre Reserve			
Opening Balance	124,948	60,382	61,566
Transfer to Reserve	1,589	1,184	877
Transfer from Reserve	(116,816)	0	(52,000)
	<u>9,721</u>	<u>61,566</u>	<u>10,443</u>
(b) Aged Persons and Senior Citizens Reserve			
Opening Balance	3,238,209	3,238,209	0
Transfer to Reserve	1,170,861	1,173,488	0
Transfer from Reserve	(4,409,070)	(4,411,697)	0
	<u>0</u>	<u>0</u>	<u>0</u>
(c) Asset Sustainability Reserve			
Opening Balance	0	0	1,720,673
Transfer to Reserve	1,718,354	1,720,673	1,525,378
Transfer from Reserve	0	0	0
	<u>1,718,354</u>	<u>1,720,673</u>	<u>3,246,051</u>
(d) Beatty Park Leisure Centre Reserve			
Opening Balance	0	104,774	218,179
Transfer to Reserve	147,030	150,008	308,357
Transfer from Reserve	(113,214)	(36,603)	(58,300)
	<u>33,816</u>	<u>218,179</u>	<u>468,236</u>
(e) Capital Reserve			
Opening Balance	256,054	255,510	99,280
Transfer to Reserve	4,949	5,855	1,206
Transfer from Reserve	(162,085)	(162,085)	(100,486)
	<u>98,918</u>	<u>99,280</u>	<u>0</u>
(f) Cash in Lieu Parking Reserve			
Opening Balance	583,517	585,128	648,087
Transfer to Reserve	266,600	207,537	1,527,646
Transfer from Reserve	(170,000)	(144,578)	(60,000)
	<u>680,117</u>	<u>648,087</u>	<u>2,115,733</u>
(g) Electronic Equipment Reserve			
Opening Balance	130,123	130,123	51,179
Transfer to Reserve	2,465	3,264	1,262
Transfer from Reserve	(87,105)	(82,208)	0
	<u>45,483</u>	<u>51,179</u>	<u>52,441</u>
(h) Hyde Park Lake Reserve			
Opening Balance	139,913	139,913	144,154
Transfer to Reserve	3,340	4,241	3,553
Transfer from Reserve	0	0	0
	<u>143,253</u>	<u>144,154</u>	<u>147,707</u>
(i) Land and Building Acquisition Reserve			
Opening Balance	261,329	261,329	269,248
Transfer to Reserve	6,253	7,919	6,637
Transfer from Reserve	0	0	0
	<u>267,582</u>	<u>269,248</u>	<u>275,885</u>

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<b>11.3 RESERVE POSITIONS (Continued)</b>			
(j) Leederville Oval Reserve			
Opening Balance	225,650	219,099	210,813
Transfer to Reserve	4,562	6,466	4,087
Transfer from Reserve	(14,800)	(14,752)	(90,000)
	215,412	210,813	124,900
(k) Leederville Tennis Reserve			
Opening Balance	0	0	975
Transfer to Reserve	995	975	1,006
Transfer from Reserve	0	0	0
	995	975	1,981
(l) Light Fleet Replacement Reserve			
Opening Balance	0	0	0
Transfer to Reserve	0	0	0
Transfer from Reserve	0	0	0
	0	0	0
(m) Loftus Community Centre Reserve			
Opening Balance	18,928	18,928	20,950
Transfer to Reserve	6,668	6,736	6,588
Transfer from Reserve	(5,500)	(4,714)	(15,000)
	20,096	20,950	12,538
(n) Loftus Recreation Centre Reserve			
Opening Balance	0	5,725	26,167
Transfer to Reserve	57,484	56,824	58,212
Transfer from Reserve	(36,000)	(36,382)	(20,000)
	21,484	26,167	64,379
(o) North Perth Tennis Reserve			
Opening Balance	0	0	36,323
Transfer to Reserve	35,886	36,323	5,643
Transfer from Reserve	(8,000)	0	0
	27,886	36,323	41,966
(p) Office Building Reserve - 246 Vincent Street			
Opening Balance	551,740	551,740	511,753
Transfer to Reserve	12,404	16,684	12,615
Transfer from Reserve	(62,000)	(56,671)	0
	502,144	511,753	524,368
(q) Parking Facility Reserve			
Opening Balance	145,447	145,447	142,880
Transfer to Reserve	2,953	4,333	3,069
Transfer from Reserve	(43,650)	(6,900)	(36,750)
	104,750	142,880	109,199
(r) Parking Funded City Upgrade Reserve			
Opening Balance	0	0	0
Transfer to Reserve	0	0	0
Transfer from Reserve	0	0	0
	0	0	0

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	<b>2015/16 Revised Budget \$</b>	<b>2015/16 Projected Actuals \$</b>	<b>2016/17 Proposed Budget \$</b>
<b>11.3 RESERVE POSITIONS (Continued)</b>			
(s) Parking Funded Transport Initiatives Reserve			
Opening Balance	0	0	0
Transfer to Reserve	0	0	0
Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(t) Percentage For Public Art Reserve			
Opening Balance	0	0	0
Transfer to Reserve	0	0	380,371
Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>380,371</u>
(u) Plant and Equipment Reserve			
Opening Balance	409,513	392,416	398,389
Transfer to Reserve	7,292	11,774	4,837
Transfer from Reserve	(215,985)	(5,801)	(403,226)
	<u>200,820</u>	<u>398,389</u>	<u>0</u>
(v) State Gymnastics Centre Reserve			
Opening Balance	70,556	70,556	83,476
Transfer to Reserve	12,303	12,920	12,991
Transfer from Reserve	0	0	0
	<u>82,859</u>	<u>83,476</u>	<u>96,467</u>
(w) Strategic Waste Management Reserve			
Opening Balance	19,679	19,679	20,276
Transfer to Reserve	468	597	500
Transfer from Reserve	0	0	0
	<u>20,147</u>	<u>20,276</u>	<u>20,776</u>
(x) Tamala Park Land Sales Reserve			
Opening Balance	1,122,479	1,250,544	1,553,079
Transfer to Reserve	1,863,885	1,287,544	960,402
Transfer from Reserve	(1,645,612)	(985,009)	(474,258)
	<u>1,340,752</u>	<u>1,553,079</u>	<u>2,039,223</u>
(y) Underground Power Reserve			
Opening Balance	184,531	184,531	190,121
Transfer to Reserve	4,420	5,590	4,686
Transfer from Reserve	0	0	0
	<u>188,951</u>	<u>190,121</u>	<u>194,807</u>
(z) Waste Management Plant & Equipment Reserve			
Opening Balance	37,772	37,772	38,917
Transfer to Reserve	896	1,145	507,122
Transfer from Reserve	0	0	0
	<u>38,668</u>	<u>38,917</u>	<u>546,039</u>
<b>Total Reserves</b>	<b><u>5,762,208</u></b>	<b><u>6,446,485</u></b>	<b><u>10,473,510</u></b>

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	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b>11.3 SUMMARY OF RESERVE TRANSFERS</b>			
<b>Transfers to Reserves</b>			
Administration Centre Reserve	1,589	1,184	877
Aged Persons and Senior Citizens Reserve	1,170,861	1,173,488	0
Asset Sustainability Reserve	1,718,354	1,720,673	1,525,378
Beatty Park Leisure Centre Reserve	147,030	150,008	308,357
Capital Reserve	4,949	5,855	1,206
Cash in Lieu Parking Reserve	266,600	207,537	1,527,646
Electronic Equipment Reserve	2,465	3,264	1,262
Hyde Park Lake Reserve	3,340	4,241	3,553
Land and Building Acquisition Reserve	6,253	7,919	6,637
Leederville Oval Reserve	4,562	6,466	4,087
Leederville Tennis Reserve	995	975	1,006
Light Fleet Replacement Reserve	0	0	0
Loftus Community Centre Reserve	6,668	6,736	6,588
Loftus Recreation Centre Reserve	57,484	56,824	58,212
North Perth Tennis Reserve	35,886	36,323	5,643
Office Building Reserve - 246 Vincent Street	12,404	16,684	12,615
Parking Facility Reserve	2,953	4,333	3,069
Parking Funded City Upgrade Reserve	0	0	0
Parking Funded Transport Initiatives Reserve	0	0	0
Percentage For Public Art Reserve	0	0	380,371
Plant and Equipment Reserve	7,292	11,774	4,837
State Gymnastics Centre Reserve	12,303	12,920	12,991
Strategic Waste Management Reserve	468	597	500
Tamala Park Land Sales Reserve	1,863,885	1,287,544	960,402
Underground Power Reserve	4,420	5,590	4,686
Waste Management and Plant Equipment Reserve	896	1,145	507,122
	<b>5,331,657</b>	<b>4,722,080</b>	<b>5,337,045</b>
<b>Transfers from Reserves</b>			
Administration Centre Reserve	(116,816)	0	(52,000)
Aged Persons and Senior Citizens Reserve	(4,409,070)	(4,411,697)	0
Asset Sustainability Reserve	0	0	0
Beatty Park Leisure Centre Reserve	(113,214)	(36,603)	(58,300)
Capital Reserve	(162,085)	(162,085)	(100,486)
Cash in Lieu Parking Reserve	(170,000)	(144,578)	(60,000)
Electronic Equipment Reserve	(87,105)	(82,208)	0
Hyde Park Lake Reserve	0	0	0
Land and Building Acquisition Reserve	0	0	0
Leederville Oval Reserve	(14,800)	(14,752)	(90,000)
Leederville Tennis Reserve	0	0	0
Light Fleet Replacement Reserve	0	0	0
Loftus Community Centre Reserve	(5,500)	(4,714)	(15,000)
Loftus Recreation Centre Reserve	(36,000)	(36,382)	(20,000)
North Perth Tennis Reserve	(8,000)	0	0
Office Building Reserve - 246 Vincent Street	(62,000)	(56,671)	0
Parking Facility Reserve	(43,650)	(6,900)	(36,750)
Parking Funded City Upgrade Reserve	0	0	0
Parking Funded Transport Initiatives Reserve	0	0	0
Percentage For Public Art Reserve	0	0	0
Plant and Equipment Reserve	(215,985)	(5,801)	(403,226)
State Gymnastics Centre Reserve	0	0	0
Strategic Waste Management Reserve	0	0	0
Tamala Park Land Sales Reserve	(1,645,612)	(985,009)	(474,258)
Underground Power Reserve	0	0	0
Waste Management and Plant Equipment Reserve	0	0	0
	<b>(7,089,837)</b>	<b>(5,947,400)</b>	<b>(1,310,020)</b>
<b>Total Transfer to/(from) Reserves</b>	<b>(1,758,180)</b>	<b>(1,225,320)</b>	<b>4,027,025</b>

**CITY OF VINCENT  
2016-17 BUDGET DOCUMENTS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**12. NOTES TO THE STATEMENT OF CASH FLOWS**

**(AASB 107.45)**

For the purposes of the statement of cash flows the City of Vincent considers cash to include cash on hand and in banks and investments net of outstanding bank overdrafts and non cash investments. Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related items in the statement of financial position.

**(a) Reconciliation of Cash**

For the purposes of the budgeted statement of cash flows, the City considers cash to include cash on hand and investments in money market instruments.

	<b>2015/16 Projected Actuals \$</b>	<b>2016/17 Proposed Budget \$</b>
Cash - Unrestricted	9,061,122	3,399,260
Cash - Restricted	6,446,485	10,473,510
Cash - Restricted Leederville Gardens Inc Surplus Trust	4,411,697	4,411,697
	<b>19,919,304</b>	<b>18,284,467</b>

**(b) Reconciliation of net cash provided by Operating Activities to Net Result**

	<b>2015/16 Projected Actuals \$</b>	<b>2016/17 Proposed Budget \$</b>
Net Result	2,827,080	2,286,641
Depreciation	10,084,540	10,087,180
(Increase)/Decrease in Receivables	(3,081)	182,701
(Profit)/Loss on Sale of Asset	(2,679,150)	(1,020,686)
(Increase)/Decrease in Inventories	(15,059)	(4,098)
Increase/(Decrease) in Payables & Provisions	(231,633)	(1,427,499)
Reduce decrease in Payables for Transfer from Trust to Reserve	0	1,544,740
Grants/Contributions for the Development of Assets	(1,318,930)	(2,579,355)
<b>Net Cash from Operating Activities</b>	<b>8,663,767</b>	<b>9,069,624</b>

**CITY OF VINCENT  
2016-17 BUDGET DOCUMENTS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**13. CURRENT POSITION BALANCE CARRIED FORWARD**

(FM Reg 31)

The estimated surplus/(deficiency) c/fwd in the 2015/16 actual column represents the surplus/ (deficit) brought forward as at 1 July 2016. The estimated surplus/(deficiency) c/fwd in the 2016/17 budget column represents the surplus/(deficit) carried forward as at 30 June 2017.

	<b>2015/16 Projected Actuals \$</b>	<b>2016/17 Proposed Budget \$</b>
<b>Composition of Estimated Net Current Assets</b>		
<b>Current Assets</b>		
Cash - Unrestricted	9,061,122	3,399,260
Cash - Restricted	6,446,485	10,473,510
Cash - Restricted Leederville Gardens Inc Surplus Trust (Note 14)	4,411,697	4,411,697
Receivables	3,508,701	3,326,000
Inventories	213,902	218,000
	<b>23,641,907</b>	<b>21,828,467</b>
<b>Less Current Liabilities</b>		
Trade and Other Payables	(5,389,303)	(3,675,260)
Provisions	(3,135,000)	(3,268,000)
	<b>(8,524,303)</b>	<b>(6,943,260)</b>
<b>UNADJUSTED NET CURRENT ASSETS</b>	<b>15,117,604</b>	<b>14,885,207</b>
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.		
<b>Adjustments</b>		
Less: Cash - Restricted	(6,446,485)	(10,473,510)
Less: Cash - Restricted Leederville Gardens Inc Surplus Trust (Note 14)	(4,411,697)	(4,411,697)
Add: Current liabilities not expected to be cleared at end of year	0	0
<b>ADJUSTED NET CURRENT ASSETS - SURPLUS/(DEFICIT)</b>	<b>4,259,422</b>	<b>0</b>

**14. NON-CASH EXPENDITURE AND REVENUE ADJUSTMENTS**

**Leederville Gardens Retirement Village Funds Adjustment**

Represents the reversal of 2014-15 \$875,631 provision for funds owed by the City to the Aged Persons and Seniors Citizens Reserve; and the subsequent transfer of the balance of this reserve (\$4,411,697) to a separate "Leederville Gardens Incorporated Surplus Trust" account.

**"Percent For Art" and "Cash-in-lieu" Funds Adjustment**

To recognise the funds received into trust in prior years - being transferred to reserves in 2016-17.



**CITY OF VINCENT  
2016-17 BUDGET DOCUMENTS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**15. SUPERANNUATION**

The City of Vincent complies with the minimum obligations under federal law and contributes in respect of its employees to one of the following superannuation plans:-

**Accumulated Benefit Superannuation Funds**

The Council contributes in respect of certain of its employees to accumulated benefit superannuation funds nominated by the employees' funds. As such, assets are accumulated in the plans to meet members' benefits as they accrue. No liability of the Council has been recognised as at the reporting date in respect of superannuation benefits for its employees.

**City of Perth Superannuation Plan**

The Council contributes in respect of certain former City of Perth employees to a defined benefit superannuation plan. In accordance with statutory requirements, the Council contributes to the City of Perth Superannuation Fund (the Fund) amounts determined by the plan Actuary in respect of contributory members. In respect of non-contributory members, the Council contributes at the minimum Award/SGC contribution rate. As such, assets are accumulated in the Fund to meet members' benefits as they accrue.

The latest available audited financial report of the City of Perth Superannuation Plan was not subject to audit qualification, and an actuarial review both indicated that the assets of the plan are sufficient to meet accrued benefits.

**16. TRUST FUNDS**

Funds over which the City has no control and which are not included in the Financial Statements.

As the City performs only a custodial role in respect of these monies and because the monies cannot be used for Council purposes, they are excluded from the Annual Budget.

Details of the Trust Fund are reported in this schedule. Trust transactions are excluded from the Budget.

Detail	Balance 01-Jul-16 \$	Estimated Amounts Received \$	Estimated Amounts Paid \$	Estimated Balance 30-Jun-17 \$
<b>Deposits and Bonds</b>				
Key Deposits	18,750	2,850	(1,150)	20,450
Beatty Park Bonds	250	0	0	250
Ground Bonds	11,980	31,302	(31,203)	12,079
Hall Deposits	60,166	125,568	(128,568)	57,166
Nomination Deposits	0	0	0	0
City of Vincent Works Bonds	2,054,776	928,100	(851,525)	2,131,351
Planning Application Bonds	40,100	3,000	(10,800)	32,300
Unclaimed Monies	181,981	500	(500)	181,981
<b>Sub-total Deposits and Bonds</b>	<b>2,368,003</b>	<b>1,091,320</b>	<b>(1,023,746)</b>	<b>2,435,577</b>
Leederville Gardens Inc Surplus Trust	4,411,697	0	0	4,411,697
<b>Total Funds held in Trust</b>	<b>6,779,700</b>	<b>1,091,320</b>	<b>(1,023,746)</b>	<b>6,847,274</b>

**CITY OF VINCENT  
2016-17 BUDGET DOCUMENTS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**17. INTEREST IN REGIONAL COUNCILS**

**Mindarie Regional Council**

The City of Vincent, along with the Town of Victoria Park, Town of Cambridge, City of Perth, City of Wanneroo, City of Joondalup and City of Stirling is a member of the Mindarie Regional Council. The Mindarie Regional Council's objective is to establish and operate a long term refuse disposal site.

The City of Vincent has contributed one twelfth (1/12) of the land and establishment costs of the refuse disposal facility.

**Tamala Park Regional Council**

The City of Vincent together with the Town of Victoria Park, Town of Cambridge, City of Perth, City of Wanneroo, City of Joondalup and City of Stirling is a member of the Tamala Park Regional Council. The Tamala Park Regional Council was formally established on 3 February 2006.

The purpose of the regional council is primarily to undertake the rezoning, subdivision, development, marketing and sale of land described in the establishment agreement, (originally described as Lot 118 on Deposited Plan 28305) for the benefit of the communities of the participants.

The City of Vincent has a one twelfth (1/12) ownership of this land.

**CITY OF VINCENT  
2016-17 BUDGET DOCUMENTS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**18. ELECTED MEMBERS REMUNERATION**

This is a statutory schedule which details the Mayoral Allowance, Deputy Mayors Allowance, annual meeting allowance and extent of expenses to be reimbursed to Members during 2016/17 under Sections 5.98 and 5.99 of the Local Government Act 1995. Estimates of costs involved are also provided.

The following fees, expenses and allowance are to be paid to Council members and the Mayor.

	<b>2015/16 Projected Actuals \$</b>	<b>2016/17 Proposed Budget \$</b>
Mayor Meeting Fees	30,385	30,840
Councillors Meeting Fees	181,280	184,000
Mayor Allowance	61,800	62,730
Deputy Mayor Allowance	15,450	15,680
Information Technology Allowance	31,500	31,500
Travelling Expenses	1,500	1,500
Child Care	2,850	2,850
Printing/Stationery	6,500	4,000
Miscellaneous Expenses	950	1,150
	<b>332,215</b>	<b>334,250</b>

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**19. AUDIT REMUNERATION**

	<b>2015/16 Adopted Budget \$</b>	<b>2015/16 Projected Actuals \$</b>	<b>2016/17 Proposed Budget \$</b>
Auditing the Financial Reports	28,000	28,650	30,000
Other services	15,000	15,000	20,000
	<b>43,000</b>	<b>43,650</b>	<b>50,000</b>

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**20. MAJOR LAND TRANSACTIONS**

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

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

As part of an ongoing undertaking, the City is involved in a major land transaction implemented on behalf of seven Local Government owners by the Tamala Park Regional Council.

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

<b>Land Parcel</b>	<b>Estimated Proceeds</b> <b>\$</b>
Tamala Park Regional Council Land Sales	916,666
	<b><u>916,666</u></b>



**CITY OF VINCENT**

# **CAPITAL BUDGET**

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**SUMMARY OF CAPITAL WORKS BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	\$	
Land & Buildings	1,597,398	
Infrastructure	7,890,080	
Plant & Equipment	3,537,050	
Furniture & Equipment	737,070	
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>13,761,598</b>	
<b>RESERVE FUNDING</b>		
Administration Centre	52,000	
Aged Persons and Senior Citizen's	0	
Beatty Park Leisure Centre	58,300	
Capital	98,000	
Cash in Lieu Parking	60,000	
DSR Office Building	0	
Electronic Equipment	0	
Hyde Park Lake	0	
Land & Building Acquisition	0	
Leederville Oval	70,000	
Light Fleet	0	
Loftus Community Centre	15,000	
Loftus Recreation Centre	20,000	
Parking Facility	36,750	
Parking funded City Centre Upgrade	0	
Parking Funded Transport Initiative	0	
Plant & Equipment	403,226	
State Gymnastics Centre	0	
Strategic Waste Management	0	
Tamala Park Land Sales	474,258	
Underground Power	0	
Waste Management Plant & Equipment	0	
North Perth Tennis	0	
Leederville Tennis	0	
Asset Sustainability	0	
	<b>1,287,534</b>	
<b>Grant</b>	<b>0</b>	
City of Bayswater	23,000	
Department of Parks and Wildlife	90,000	
Department of Transport	837,794	
Federal Government	572,197	
Main Roads WA	1,028,364	
	<b>2,551,355</b>	
<b>Contribution</b>	<b>533,500</b>	
<b>Demand on Municipal Funding</b>	<b>9,389,209</b>	
<b>Total</b>	<b>13,761,598</b>	
<b>CLASSIFICATION</b>		
<b>NEW</b>		
<b>UPGRADE</b>	4,246,552	31%
<b>RENEW</b>	2,486,712	18%
	7,028,334	51%
	<b>13,761,598</b>	

**CITY OF VINCENT  
2016-17 BUDGET DOCUMENTS  
EXPENDITURE FOR DEVELOPMENT  
FOR THE YEAR ENDED 30TH JUNE 2017**

<b>LAND &amp; BUILDING ASSETS</b>	<b>C/Fwd 2015/16 \$</b>	<b>Budget 2016/17 \$</b>	<b>Total \$</b>	<b>Funding Sources</b>
Charles Veryard Reserve - clubroom upgrade	181,148		181,148	Muni
Dorrien Gardens - Perth Soccer Club CSRFF Grant	120,995		120,995	Muni
Men's Shed - Additional Work	8,281		8,281	Muni
Air Con replacement		30,000	30,000	Muni
Anzac Cottage - Grant Interpretation		4,360	4,360	Muni
Anzac Cottage - Provide rear access		30,000	30,000	Muni
Braithwaite Park Building Asset - Toilet	Note 1	60,000	60,000	Muni
Earlybird Childcare Centre - Replace ceilings		8,000	8,000	Muni
Highgate Child Health Clinic - Remove/Replace Lino Kitchen		5,000	5,000	Muni
Highgate Child Health Clinic - Replace ceilings		15,000	15,000	Muni
Highgate Forrest Park Playgroup		12,000	12,000	Muni
Install air con at Woodville Reserve Pavilion		10,000	10,000	Muni
Kyilla Park Shed		10,000	10,000	Muni
Replace 1 air conditioner in meeting room and leased area (condition 4)		16,000	16,000	Muni
Replace 2 air conditioner in leased area (condition 4)		28,000	28,000	Muni
Royal Park Hall - Replace 6 downpipes		7,500	7,500	Muni
Vincent Community Centre (Bethanie Group) - Install Building Compliance		10,000	10,000	Muni
Upgrade: emergency lights				
Miscellaneous Renewals across all assets (Lycopodium)		350,000	350,000	Muni
<b>MANDATORY BUILDING COMPLIANCE UPGRADE</b>				
Banks Reserve Pavilion - Install smoke detector		5,000	5,000	Muni
Beatty Park Pavilion		15,000	15,000	Muni
Britannia Reserve Pavilion		20,000	20,000	Muni
Dorrien Gardens (Azzurri Bocce Club)		20,000	20,000	Muni
Earlybird Childcare Centre		5,000	5,000	Muni
Forrest Park Clubroom (Croquet)		10,000	10,000	Muni
Forrest Park Pavilion		20,000	20,000	Muni
Leederville Childcare Centre		10,000	10,000	Muni
Leederville Tennis Club		10,000	10,000	Muni
Menzies Park Pavilion		10,000	10,000	Muni
Mt Hawthorn Child Health Clinic		5,000	5,000	Muni
Mt Hawthorn Community Centre		15,000	15,000	Muni
Mt Hawthorn Community Centre Lesser Hall		5,000	5,000	Muni
North Perth Lesser Hall - Smoke detector		5,000	5,000	Muni
North Perth Town Hall		15,000	15,000	Muni
Royal Park Hall		10,000	10,000	Muni
Woodville Reserve Pavilion		20,000	20,000	Muni
<b>ADMINISTRATION &amp; CIVIC CENTRE</b>				
Fitout and relocation	56,114	25,000	81,114	Muni
Airconditioning to Server Room		25,000	25,000	Muni
Alarm System		12,000	12,000	Muni
<b>BEATTY PARK LEISURE CENTRE</b>				
Indoor Pool change room refurbishment	Note 2	100,000	100,000	Muni
Replace handrail leading to pool slides		5,000	5,000	Muni
Retile waterproof sauna shower		2,500	2,500	Muni

**Notes:**

1 - Phased over two (2) years. First year develop, consult & plan. Second year implementation. Total project budget \$200,000.

2 - Phased over two (2) years. First year develop, consult & plan. Second year implementation. Total project budget \$400,000.



**CITY OF VINCENT  
2016-17 BUDGET DOCUMENTS  
EXPENDITURE FOR DEVELOPMENT  
FOR THE YEAR ENDED 30TH JUNE 2017**

<b>LAND &amp; BUILDING ASSETS</b>	<b>C/Fwd 2015/16 \$</b>	<b>Budget 2016/17 \$</b>	<b>Total \$</b>	<b>Funding Sources</b>
<b>DEPOT</b>				
Fitout and relocation		45,000	45,000	Muni
Shed/Workshop Emergency Lighting		5,000	5,000	Muni
<b>LEEDERVILLE OVAL</b>				
Public Toilets East - Replace ceilings		10,000	10,000	Muni
Public Toilets West - Replace ceilings		15,000	15,000	Muni
Stadium - Electrical upgrade		70,000	70,000	Res
<b>LIBRARY</b>				
Install Recycling station (Fitout)		1,500	1,500	Muni
Install solar tinting to windows		3,000	3,000	Muni
Replace RFID Access (Security Sensor Gates)		11,000	11,000	Muni
<b>LOFTUS COMMUNITY CENTRE</b>				
Upgrade flooring		15,000	15,000	Res
<b>LOFTUS RECREATION CENTRE</b>				
Internal courts		11,000	11,000	Muni
Upgrade telecommunication systems, carpets and commercial cooking equipment		79,000	79,000	Muni/Res
<b>Total Costs</b>	<b>366,538</b>	<b>1,230,860</b>	<b>1,597,398</b>	
<b>NEW</b>		225,000	225,000	
<b>UPGRADE</b>	358,257	265,860	624,117	
<b>RENEW</b>	8,281	740,000	748,281	
<b>TOTAL Land &amp; Building Assets</b>	<b>366,538</b>	<b>1,230,860</b>	<b>1,597,398</b>	
<b>Funding Summary</b>				
<b>Reserve</b>				
Leederville Oval		70,000	70,000	
Loftus Community Centre		15,000	15,000	
Loftus Recreation Centre		20,000	20,000	
<b>Municipal</b>	366,538	1,125,860	1,492,398	
<b>Total Land &amp; Building Funding Required</b>	<b>366,538</b>	<b>1,230,860</b>	<b>1,597,398</b>	

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**EXPENDITURE FOR DEVELOPMENT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

<b>INFRASTRUCTURE ASSETS</b>	<b>C/Fwd 2015/16 \$</b>	<b>Budget 2016/17 \$</b>	<b>Total \$</b>	<b>Funding Sources</b>
<b>TRAFFIC MANAGEMENT</b>				
Norfolk Road Safety Measure	12,038		12,038	Muni
Vincent Street - Traffic calming	20,000		20,000	Muni
Cleaver Precinct		170,000	170,000	Gr
Improvements at Vincent/Oxford Streets		40,000	40,000	Muni
Intersections at Bourke and Loftus Streets		150,000	150,000	Muni/Gr
Intersections at Vincent and Fitzgerald Streets		80,000	80,000	Muni
Introduce a trial 40kph zone south of Vincent and Bulwer Streets		150,000	150,000	Muni/Gr
Matlock/Woodstock traffic management - stage 2		60,000	60,000	Muni
Merredin Street - Speed humps		10,000	10,000	Muni
Traffic Calming - Gill Street		20,000	20,000	Muni
William and Bulwer Streets Pedestrian Phasing Signals		210,000	210,000	Muni
Miscellaneous Traffic Management requests		112,000	112,000	Muni
<b>BLACK SPOT PROGRAMME</b>				
Brady and Purslowe Streets		50,000	50,000	Muni/Gr
Newcastle and Palmerston		40,000	40,000	Muni/Gr
Walcott and Raglan Streets		20,000	20,000	Muni/Gr
<b>STREETScape IMPROVEMENTS</b>				
Leederville Town Centre - Street Furniture	9,540		9,540	Muni
Leederville Town Centre - Water Corp Laneway	1,360		1,360	Muni
Leederville Town Centre Enhancements	10,827		10,827	Muni
North Perth Town Centre Enhancements	5,000		5,000	Muni
Axford Park Improvements	Note 3	20,000	20,000	Muni
Christmas lights and decorations in Leederville		60,000	60,000	Muni
Green Street Verge		5,000	5,000	Muni
Town Centre Initiatives		30,000	30,000	Muni
<b>ROADWORKS - LOCAL ROADS PROGRAMME</b>				
Baker Avenue		58,000	58,000	Muni
Mitchell Street - Ellesmere to Stanley Street		45,000	45,000	Muni/Gr
Raglan Road - Leake to Fitzgerald Street		28,000	28,000	Muni
Scarborough Beach Road - Brady- Main and Green Streets		40,000	40,000	Muni
Stanley Street - Mitchell to Guildford		24,000	24,000	Muni/Gr
Various		260,000	260,000	Muni
<b>ROADWORKS - REHABILITATION (MRRG PROGRAM)</b>				
Beaufort Street - Brisbane to Parry Street	51,043		51,043	Muni
Beaufort/Brisbane Street Intersection Improvements	139,970		139,970	Muni
Brisbane Street - Beaufort to William Street	134,315		134,315	Muni
Lord Street - Edward to Windsor	405,808		405,808	Muni/Gr
Vincent Street - Fitzgerald to Leake	43,102		43,102	Muni/Gr
Edward Street - Claisebrook to Lord Street		138,981	138,981	Muni/Gr
Green - Charles to Eton Streets		102,479	102,479	Muni/Gr
Vincent Street - William to Beaufort Street		360,586	360,586	Muni/Gr
<b>ROADWORKS - ROADS TO RECOVERY PROGRAM</b>				
Roads to Recovery Program		572,197	572,197	Gr

**Note(s):**

3 - Phased over two (2) years. First year planning & design. Second year implementation. Total project budget \$50,000

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**EXPENDITURE FOR DEVELOPMENT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

INFRASTRUCTURE ASSETS	C/Fwd 2015/16 \$	Budget 2016/17 \$	Total \$	Funding Sources
<b>RIGHTS OF WAY</b>				
Bourke - Burgess Streets		15,000	15,000	Muni
Camilia Street		18,000	18,000	Muni
Muriel - Oxford Streets		45,000	45,000	Muni
Nova Lane		100,000	100,000	Muni
ROW Portion upgrade (Egina Street)		6,500	6,500	Muni
ROW's Acquisition		5,000	5,000	Muni
Solar Lighting of Laneways		30,000	30,000	Muni
Tennyson - Scott Streets		45,000	45,000	Muni
View - Vine Streets		110,000	110,000	Muni
<b>SLAB FOOTPATH PROGRAMME</b>				
Britannia Road - Upgrade/Extention		65,000	65,000	Muni
Burt - Norfolk St to Monmouth Street		25,000	25,000	Muni
Elma - Charles St to Walcott St		22,500	22,500	Muni
Elven - Emmerson St to Richmond St		5,900	5,900	Muni
Glenelg - Federation St to End		6,900	6,900	Muni
Melrose - Oxfort St to End		27,300	27,300	Muni
Menzies - Fitzgerald St to Woodville St		23,400	23,400	Muni
Newcastle St - Carr to Watercorp		85,000	85,000	Muni
Old Aberdeen - Cleaver Street to End		35,100	35,100	Muni
Rae - Tennyson to Marian St		17,700	17,700	Muni
Shakespeare - Wilberforce St to Anzac Rd		8,800	8,800	Muni
Ellesmere Street Path (incl Kerbing)		40,000	40,000	Muni
<b>BICYCLE NETWORK</b>				
Bicycle Network - Demonstration Bike Boulevard - Shakespeare Street	812,794		812,794	Gr
Bike Plan Network 2015-16 Implementation (Palmerston to Lord)	454,258		454,258	Res
Scarborough Beach Road Bike Lanes Stage 2 - Loftus to Charles	20,000		20,000	Res
Bicycle Network Oxford - Anzac to Scarb Bch Rd		190,000	190,000	Muni
Oxford Street Green - Bike Box		25,000	25,000	Muni
<b>TRAVEL SMART INITIATIVES</b>				
Bike Parking	7,273	20,000	27,273	Muni
Travel Smart - Bike Repair Stations	12,502	6,000	18,502	Muni
Loftus St Bike Lane Vincent to Richmond	Note 4	50,000	50,000	Muni/Gr
<b>CAR PARKING</b>				
Hardy Street Angle Parking		60,000	60,000	Res
North Perth Parking Improvements	Note 5	185,000	185,000	Muni
Misc Works		15,000	15,000	Muni
<b>DRAINAGE</b>				
Gully Soakwell Program		75,000	75,000	Muni
Miscellaneous Improvements - Upgrade		30,000	30,000	Muni
Miscellaneous Improvements - New		30,000	30,000	Muni
<b>MISCELLANEOUS</b>				
Axford Park - Uplighting trees		60,000	60,000	Muni
Bus Shelter Refurbishment and Relocations		50,000	50,000	Muni
Install a pit and pump at Depot Dog Pound		20,000	20,000	Muni
New Parklets - Mt Hawthorn & North Perth		25,000	25,000	Muni
Street Lighting - Upgrade and install additional upon request		15,000	15,000	Muni

**Note(s):**

4 - Phased over two (2) years. Total project budget \$200,000

5 - Phased over two (2) years. Stage 1 of implementation. Total project budget \$385,000

**CITY OF VINCENT  
2016-17 BUDGET DOCUMENTS  
EXPENDITURE FOR DEVELOPMENT  
FOR THE YEAR ENDED 30TH JUNE 2017**

INFRASTRUCTURE ASSETS	C/Fwd 2015/16 \$	Budget 2016/17 \$	Total \$	Funding Sources
<b>PARKS DEVELOPMENT</b>				
Britannia Reserve - Path Lighting Stage 1 year 2	140,000		140,000	Muni
Banks Reserve - Foreshore restoration stage 2		185,300	185,300	Muni/Gr
Banks Reserve - Replace playground equipment		20,000	20,000	Muni
Banks Reserve - Swan River Regional Recreational Path Realignment		64,000	64,000	Muni
Braithwaite Park - Fence (Western Boundary)		25,000	25,000	Muni
Braithwaite Park - New power supply to north-eastern corner of park		5,500	5,500	Muni
Brentham St Reserve - Replace fence		15,000	15,000	Muni
Eco-zoning - Britannia Reserve; Menzies Park and Charles/Walcott Street Reserve		45,000	45,000	Muni
Greening Plan - Brady & Green St Verge		15,000	15,000	Muni
Greening Plan - Britannia Rd Verge (Brentham to Seabrook)		20,000	20,000	Muni
Greening Plan - Oxford St North; Scarborough Beach Road; Lord Street; Newcastle Street & Vincent Street		300,000	300,000	Muni
Hyde Park - Re-asphalt pathways		100,000	100,000	Muni
Hyde Park - Replace playground softfall		70,000	70,000	Muni
Hyde Park - Water playground shadesail		45,000	45,000	Muni
Les Lilleyman Reserve Perimeter Path Stage 1	Note 6	75,000	75,000	Muni
Menzies Park - Netball Ring		9,000	9,000	Muni
Mick Michael Reserve - Replace bore		37,000	37,000	Muni
Oxford Reserve BBQ		12,000	12,000	Muni
Parks General - Furniture Upgrade		30,000	30,000	Muni
Synthetic Cricket Mats replacement		25,000	25,000	Muni
Upgrade litter bins in streetscapes		30,000	30,000	Muni
Charles Veryard Reserve - Full/Partial Dog Exercise Fence & Landscaping		15,000	15,000	Muni
Britannia Reserve - Mulch Area		3,000	3,000	Muni
<b>PARKS ENVIRONMENTAL</b>				
Greening Plan - Washing Lane Trees	10,000		10,000	Muni
Kyilla Park - Power Upgrade to Site	5,107		5,107	Muni
<b>Total Costs</b>	<b>2,294,937</b>	<b>5,595,143</b>	<b>7,890,080</b>	
<b>NEW</b>	1,504,232	1,947,500	3,451,732	
<b>UPGRADE</b>	341,795	1,268,800	1,610,595	
<b>RENEW</b>	448,910	2,378,843	2,827,753	
<b>TOTAL Infrastructure Assets</b>	<b>2,294,937</b>	<b>5,595,143</b>	<b>7,890,080</b>	
<b>Funding Summary</b>				
<b>Reserve</b>				
Tamala Park Land Sales	474,258		474,258	
Cash in Lieu		60,000	60,000	
<b>Grant</b>				
Main Roads WA	237,000	791,364	1,028,364	
City of Bayswater		23,000	23,000	
Department of Transport	812,794	25,000	837,794	
Department of Parks and Wildlife		90,000	90,000	
Federal Government		572,197	572,197	
<b>Municipal</b>	770,885	4,033,582	4,804,467	
<b>Total Infrastructure Funding Required</b>	<b>2,294,937</b>	<b>5,595,143</b>	<b>7,890,080</b>	

**Note(s):**

6 - Phased over two (2) years. Stage 1 of implementation. Total project budget \$150,000

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**EXPENDITURE FOR DEVELOPMENT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

<b>PLANT &amp; EQUIPMENT ASSETS</b>	<b>C/Fwd 2015/16 \$</b>	<b>Budget 2016/17 \$</b>	<b>Total \$</b>	<b>Funding Sources</b>
Beatty Park Server		15,000	15,000	Muni
Board Meeting Software		20,000	20,000	Muni
Council Agenda Software		31,000	31,000	Muni
Council Chambers AV		95,000	95,000	Muni
Install 30m Pool Chlorinator - replace current pool dosing system		12,000	12,000	Muni
Installation of Device Sensors for Town Centre Performance		10,000	10,000	Muni
Leederville Town Centre Wi-Fi		32,000	32,000	Muni
Misc Minor Plant		40,000	40,000	Muni
Purchase automatic pool cleaner		6,500	6,500	Muni
Purchase floor cleaning machine		2,500	2,500	Muni
Relocation of Parking Meters		15,000	15,000	Muni
Replace 1 thermal pool blanket		10,000	10,000	Muni
Replace 2G Modems in Ticket Machines (x125)		285,000	285,000	Muni
Replace Autocite Units (mobile infringement hardware)		40,000	40,000	Muni
Upgrade fire panel		25,000	25,000	Muni
<b>LIGHT FLEET VEHICLE REPLACEMENT PROGRAMME</b>				
Light Fleet Vehicles	25,000	612,500	637,500	Muni/Con
<b>MAJOR PLANT REPLACEMENT PROGRAMME</b>				
Parks Rubbish Truck	320,000		320,000	Muni/Con
Waste Service Rear Loader	360,000		360,000	Muni/Con
Front end loader	150,000		150,000	Res/Con
Aerator		15,000	15,000	Muni/Con
Aerovator (AE60)		25,000	25,000	Muni/Con
Finishing Mower APM361		30,000	30,000	Muni/Con
Gangmowers		100,000	100,000	Muni/Con
Mower - 3 / Gang		30,000	30,000	Muni/Con
Road Sweeper No 1		400,000	400,000	Muni/Res/Con
Side Loader Rubbish Compactor		410,000	410,000	Muni/Con
Tractor N/H T50/50		120,000	120,000	Muni/Con
<b>SUSTAINABILITY</b>				
Geothermal/LED Lighting	70,000		70,000	Muni
<b>BEATTY PARK LEISURE CENTRE</b>				
Boiler Replacement	41,800	144,000	185,800	Muni/Res
Pool - Inflatable	8,000		8,000	Res
<b>COMMUNITY SERVICES</b>				
6 Parking machines Fitzgerald Street car park-Lawley St North Perth	36,750		36,750	Res
<b>Total Costs</b>	<b>1,011,550</b>	<b>2,525,500</b>	<b>3,537,050</b>	
<b>NEW</b>	114,750	93,500	208,250	
<b>UPGRADE</b>	25,000	127,000	152,000	
<b>RENEW</b>	871,800	2,305,000	3,176,800	
<b>TOTAL Plant &amp; Equipment Assets</b>	<b>1,011,550</b>	<b>2,525,500</b>	<b>3,537,050</b>	
<b>Funding Summary</b>				
<b>Reserve</b>				
Plant & Equipment	110,000	293,226	403,226	
Beatty Park Leisure Centre	49,800		49,800	
Parking Facility	36,750		36,750	
<b>Contribution</b>	139,000	394,500	533,500	
<b>Municipal</b>	676,000	1,837,774	2,513,774	
<b>Total Plant &amp; Equipment Funding Required</b>	<b>1,011,550</b>	<b>2,525,500</b>	<b>3,537,050</b>	

**CITY OF VINCENT  
2016-17 BUDGET DOCUMENTS  
EXPENDITURE FOR DEVELOPMENT  
FOR THE YEAR ENDED 30TH JUNE 2017**

<b>FURNITURE &amp; EQUIPMENT ASSETS</b>	<b>C/Fwd 2015/16 \$</b>	<b>Budget 2016/17 \$</b>	<b>Total \$</b>	<b>Funding Sources</b>
Coffee Vending Machine		7,145	7,145	Muni
Corporate Systems - Re-Implementation or Replacement		100,000	100,000	Muni
Folding Machine	Note 7	40,900	40,900	Muni
Non Fixed Assets renewal		6,000	6,000	Muni
Purchase 1 additional RFID self loan kiosk with integrated eftpos		8,900	8,900	Muni
Purchase 1 replacement RFID self loan kiosk with integrated eftpos		8,900	8,900	Muni
Purchase 3 seat pods in junior area		2,550	2,550	Muni
Purchase additional ICT Equipment		15,000	15,000	Muni
Purchase of Multifunction Printer/Copiers (6)	Note 7	55,000	55,000	Res
Purchase of New Office Printers (12)	Note 7	18,000	18,000	Res
Renewal of furniture for municipal halls		6,000	6,000	Muni
Replace service desk draft chairs		1,100	1,100	Muni
Stall Establishment		15,000	15,000	Muni
Technical Services MFN A0 Plotter/Printer		25,000	25,000	Res
UPS for Server Room		20,000	20,000	Muni
Workstation for Safety Advisor and HR support Officer		7,500	7,500	Muni
<b>INFORMATION TECHNOLOGY</b>				
Implementation of new voice telephone solution	200,000		200,000	Muni/Res
<b>BEATTY PARK LEISURE CENTRE</b>				
Beatty Park Artwork	10,075		10,075	Muni
Gym Bag Storage Racks	8,500		8,500	Res
Replace lane ropes	3,000	7,000	10,000	Muni
Purchase blinds for Group fitness room		6,500	6,500	Muni
Purchase gym cardio equipment (x 80)	Note 7	150,000	150,000	Muni
Replace pool water feature		15,000	15,000	Muni
<b>Total Costs</b>	<b>221,575</b>	<b>515,495</b>	<b>737,070</b>	
<b>NEW</b>	10,075	351,495	361,570	
<b>UPGRADE</b>		100,000	100,000	
<b>RENEW</b>	211,500	64,000	275,500	
<b>TOTAL Plant &amp; Equipment Assets</b>	<b>221,575</b>	<b>515,495</b>	<b>737,070</b>	
<b>Funding Summary</b>				
<b>Reserve</b>				
Administration Centre	52,000		52,000	
Beatty Park Leisure Centre	8,500		8,500	
Capital		98,000	98,000	
<b>Municipal</b>	161,075	417,495	578,570	
<b>Total Furniture &amp; Equipment Funding Required</b>	<b>221,575</b>	<b>515,495</b>	<b>737,070</b>	

**Note(s):**

7 - Proposing to replace existing leased equipment.



**CITY OF VINCENT**

**SUMMARY OF INCOME AND  
EXPENDITURE BY SERVICE UNIT**

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**SUMMARY OF INCOME AND EXPENDITURE**  
**BY SERVICE AREAS**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b>Chief Executive Officer</b>				
Chief Executive Officer Expenditure				
Employee Costs	777,670	703,610	702,830	684,050
Other Employee Costs	24,510	24,510	21,800	68,830
Other Expenses	103,700	103,700	256,650	601,860
<b>Chief Executive Officer Expenditure Total</b>	<b>905,880</b>	<b>831,820</b>	<b>981,280</b>	<b>1,354,740</b>
Chief Executive Officer Indirect Costs				
Allocations	(905,880)	(831,820)	(980,510)	(1,354,740)
<b>Chief Executive Officer Indirect Costs Total</b>	<b>(905,880)</b>	<b>(831,820)</b>	<b>(980,510)</b>	<b>(1,354,740)</b>
<b>Chief Executive Officer Total</b>	<b>0</b>	<b>0</b>	<b>770</b>	<b>0</b>
<b>Members of Council</b>				
Members Of Council Revenue				
Revenue	(1,000)	(1,000)	(120)	(200)
<b>Members Of Council Revenue Total</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(120)</b>	<b>(200)</b>
Members Of Council Expenditure				
Employee Costs	0	1,110	1,160	77,500
Other Employee Costs	36,800	36,800	37,660	36,800
Other Expenses	476,655	476,655	471,220	390,600
<b>Members Of Council Expenditure Total</b>	<b>513,455</b>	<b>514,565</b>	<b>510,040</b>	<b>504,900</b>
Members Of Council Indirect Costs				
Allocations	1,376,540	1,360,260	1,363,310	2,026,975
<b>Members Of Council Indirect Costs Total</b>	<b>1,376,540</b>	<b>1,360,260</b>	<b>1,363,310</b>	<b>2,026,975</b>
<b>Members of Council Total</b>	<b>1,888,995</b>	<b>1,873,825</b>	<b>1,873,230</b>	<b>2,531,675</b>
<b>Human Resources</b>				
Human Resources Revenue				
Revenue	(1,060)	(1,060)	(410)	(55,950)
<b>Human Resources Revenue Total</b>	<b>(1,060)</b>	<b>(1,060)</b>	<b>(410)</b>	<b>(55,950)</b>
Human Resources Expenditure				
Employee Costs	384,140	393,940	411,100	562,290
Other Employee Costs	102,240	102,240	52,100	101,960
Other Expenses	18,450	18,450	29,050	206,580
<b>Human Resources Expenditure Total</b>	<b>504,830</b>	<b>514,630</b>	<b>492,250</b>	<b>870,830</b>
Human Resources Indirect Costs				
Allocations	(503,770)	(513,570)	(487,370)	(814,880)
<b>Human Resources Indirect Costs Total</b>	<b>(503,770)</b>	<b>(513,570)</b>	<b>(487,370)</b>	<b>(814,880)</b>
<b>Human Resources Total</b>	<b>0</b>	<b>0</b>	<b>4,470</b>	<b>0</b>
<b>Director Corporate Services</b>				
Director Corporate Services Expenditure				
Employee Costs	302,050	378,210	318,220	310,380
Other Employee Costs	12,650	12,650	9,500	12,690
Other Expenses	5,300	5,300	2,730	53,840
<b>Director Corporate Services Expenditure Total</b>	<b>320,000</b>	<b>396,160</b>	<b>330,450</b>	<b>376,910</b>
Director Corporate Services Indirect Costs				
Allocations	(320,000)	(396,160)	(329,110)	(376,910)
<b>Director Corporate Services Indirect Costs Total</b>	<b>(320,000)</b>	<b>(396,160)</b>	<b>(329,110)</b>	<b>(376,910)</b>
<b>Director Corporate Services Total</b>	<b>0</b>	<b>0</b>	<b>1,340</b>	<b>0</b>



**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**SUMMARY OF INCOME AND EXPENDITURE**  
**BY SERVICE AREAS**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b><u>Insurance Premium</u></b>				
Insurance Premium Expenditure				
Other Expenses	1,009,145	921,380	919,080	908,370
<b>Insurance Premium Expenditure Total</b>	<b>1,009,145</b>	<b>921,380</b>	<b>919,080</b>	<b>908,370</b>
Insurance Premium Recovery				
Allocations	(1,009,145)	(921,380)	(920,790)	(908,370)
<b>Insurance Premium Recovery Total</b>	<b>(1,009,145)</b>	<b>(921,380)</b>	<b>(920,790)</b>	<b>(908,370)</b>
<b>Insurance Premium Total</b>	<b>0</b>	<b>0</b>	<b>(1,710)</b>	<b>0</b>
<b><u>Insurance Claim</u></b>				
Insurance Claim Recoup				
Revenue	(40,000)	(40,000)	(46,600)	(25,000)
<b>Insurance Claim Recoup Total</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(46,600)</b>	<b>(25,000)</b>
Insurance Claim Expenditure				
Other Expenses	60,000	60,000	15,370	40,000
<b>Insurance Claim Expenditure Total</b>	<b>60,000</b>	<b>60,000</b>	<b>15,370</b>	<b>40,000</b>
<b>Insurance Claim Total</b>	<b>20,000</b>	<b>20,000</b>	<b>(31,230)</b>	<b>15,000</b>
<b><u>Mindarie Regional Council</u></b>				
Mindarie Regional Council Revenue				
Revenue	(73,350)	(73,350)	(67,650)	(71,450)
<b>Mindarie Regional Council Revenue Total</b>	<b>(73,350)</b>	<b>(73,350)</b>	<b>(67,650)</b>	<b>(71,450)</b>
Mindarie Regional Council Expenditure				
Other Expenses	43,260	43,260	39,060	53,550
<b>Mindarie Regional Council Expenditure Total</b>	<b>43,260</b>	<b>43,260</b>	<b>39,060</b>	<b>53,550</b>
<b>Mindarie Regional Council Total</b>	<b>(30,090)</b>	<b>(30,090)</b>	<b>(28,590)</b>	<b>(17,900)</b>
<b><u>Other Governance</u></b>				
Other Governance Revenue				
Revenue	(29,600)	(29,600)	(69,380)	(26,950)
<b>Other Governance Revenue Total</b>	<b>(29,600)</b>	<b>(29,600)</b>	<b>(69,380)</b>	<b>(26,950)</b>
Other Governance Expenditure				
Employee Costs	202,920	60,130	75,710	331,070
Other Employee Costs	0	0	79,690	4,000
Other Expenses	549,820	544,550	216,990	249,510
<b>Other Governance Expenditure Total</b>	<b>752,740</b>	<b>604,680</b>	<b>372,390</b>	<b>584,580</b>
Other Governance Indirect Costs				
Allocations	625,430	609,345	640,830	243,725
<b>Other Governance Indirect Costs Total</b>	<b>625,430</b>	<b>609,345</b>	<b>640,830</b>	<b>243,725</b>
<b>Other Governance Total</b>	<b>1,348,570</b>	<b>1,184,425</b>	<b>943,840</b>	<b>801,355</b>
<b><u>General Purpose Revenue</u></b>				
General Purpose Revenue				
Revenue	(1,111,495)	(1,236,900)	(1,366,870)	(1,742,490)
<b>General Purpose Revenue Total</b>	<b>(1,111,495)</b>	<b>(1,236,900)</b>	<b>(1,366,870)</b>	<b>(1,742,490)</b>
<b>General Purpose Revenue Total</b>	<b>(1,111,495)</b>	<b>(1,236,900)</b>	<b>(1,366,870)</b>	<b>(1,742,490)</b>

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**SUMMARY OF INCOME AND EXPENDITURE**  
**BY SERVICE AREAS**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b><u>Rates Services</u></b>				
Rates Services Revenue				
Revenue	(30,004,486)	(30,236,626)	(30,247,710)	(31,686,790)
<b>Rates Services Revenue Total</b>	<b>(30,004,486)</b>	<b>(30,236,626)</b>	<b>(30,247,710)</b>	<b>(31,686,790)</b>
Rates Services Expenditure				
Employee Costs	273,990	256,500	249,110	268,920
Other Employee Costs	1,650	1,650	1,040	1,400
Other Expenses	189,500	191,150	170,520	182,870
<b>Rates Services Expenditure Total</b>	<b>465,140</b>	<b>449,300</b>	<b>420,670</b>	<b>453,190</b>
Rates Services Indirect Costs				
Allocations	152,110	150,260	145,470	191,300
<b>Rates Services Indirect Costs Total</b>	<b>152,110</b>	<b>150,260</b>	<b>145,470</b>	<b>191,300</b>
<b>Rates Services Total</b>	<b>(29,387,236)</b>	<b>(29,637,066)</b>	<b>(29,681,570)</b>	<b>(31,042,300)</b>
<b><u>Finance Services</u></b>				
Finance Services Revenue				
Revenue	(1,260)	(14,200)	(5,130)	(950)
<b>Finance Services Revenue Total</b>	<b>(1,260)</b>	<b>(14,200)</b>	<b>(5,130)</b>	<b>(950)</b>
Finance Services Expenditure				
Employee Costs	722,430	713,730	698,590	740,560
Other Employee Costs	14,220	14,220	11,410	14,810
Other Expenses	29,400	38,340	34,450	65,680
<b>Finance Services Expenditure Total</b>	<b>766,050</b>	<b>766,290</b>	<b>744,450</b>	<b>821,050</b>
Finance Services Indirect Costs				
Allocations	(764,790)	(752,090)	(720,030)	(820,100)
<b>Finance Services Indirect Costs Total</b>	<b>(764,790)</b>	<b>(752,090)</b>	<b>(720,030)</b>	<b>(820,100)</b>
<b>Finance Services Total</b>	<b>0</b>	<b>0</b>	<b>19,290</b>	<b>0</b>
<b><u>Information Technology</u></b>				
Information Technology Revenue				
Revenue	(1,060)	(1,060)	(1,180)	(950)
<b>Information Technology Revenue Total</b>	<b>(1,060)</b>	<b>(1,060)</b>	<b>(1,180)</b>	<b>(950)</b>
Information Technology Expenditure				
Employee Costs	322,010	308,910	316,080	315,180
Other Employee Costs	6,560	6,560	4,770	9,330
Other Expenses	859,740	812,330	813,780	983,260
<b>Information Technology Expenditure Total</b>	<b>1,188,310</b>	<b>1,127,800</b>	<b>1,134,630</b>	<b>1,307,770</b>
Information Technology Indirect Costs				
Allocations	(1,187,250)	(1,126,740)	(1,087,730)	(1,306,820)
<b>Information Technology Indirect Costs Total</b>	<b>(1,187,250)</b>	<b>(1,126,740)</b>	<b>(1,087,730)</b>	<b>(1,306,820)</b>
<b>Information Technology Total</b>	<b>0</b>	<b>0</b>	<b>45,720</b>	<b>0</b>

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**SUMMARY OF INCOME AND EXPENDITURE**  
**BY SERVICE AREAS**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b><u>Records Management</u></b>				
Records Management Revenue				
Revenue	(450)	(9,190)	(10,090)	(1,310)
<b>Records Management Revenue Total</b>	<b>(450)</b>	<b>(9,190)</b>	<b>(10,090)</b>	<b>(1,310)</b>
Records Management Expenditure				
Employee Costs	239,330	256,630	274,800	260,890
Other Employee Costs	1,100	1,100	0	600
Other Expenses	5,400	7,400	3,900	31,140
<b>Records Management Expenditure Total</b>	<b>245,830</b>	<b>265,130</b>	<b>278,700</b>	<b>292,630</b>
Records Management Indirect Costs				
Allocations	(245,380)	(255,940)	(264,170)	(291,320)
<b>Records Management Indirect Costs Total</b>	<b>(245,380)</b>	<b>(255,940)</b>	<b>(264,170)</b>	<b>(291,320)</b>
<b>Records Management Total</b>	<b>0</b>	<b>0</b>	<b>4,440</b>	<b>0</b>
<b><u>Director Community Services</u></b>				
Director Community Services Expenditure				
Employee Costs	363,790	516,580	536,210	373,040
Other Employee Costs	15,770	15,770	11,290	12,410
Other Expenses	4,400	4,400	3,750	3,240
<b>Director Community Services Expenditure Total</b>	<b>383,960</b>	<b>536,750</b>	<b>551,250</b>	<b>388,690</b>
Director Community Services Indirect Costs				
Allocations	(383,960)	(536,750)	(551,890)	(388,690)
<b>Director Community Services Indirect Costs Total</b>	<b>(383,960)</b>	<b>(536,750)</b>	<b>(551,890)</b>	<b>(388,690)</b>
<b>Director Community Services Total</b>	<b>0</b>	<b>0</b>	<b>(640)</b>	<b>0</b>
<b><u>Beatty Park Leisure Centre Administration</u></b>				
Beatty Park Leisure Centre Admin Revenue				
Revenue	(3,120,960)	(2,877,460)	(2,604,710)	(2,661,850)
<b>Beatty Park Leisure Centre Admin Revenue Total</b>	<b>(3,120,960)</b>	<b>(2,877,460)</b>	<b>(2,604,710)</b>	<b>(2,661,850)</b>
Beatty Park Leisure Centre Admin Indirect Revenue				
Allocations	3,120,960	2,877,460	2,616,460	2,661,850
<b>Beatty Park Leisure Centre Admin Indirect Revenue Total</b>	<b>3,120,960</b>	<b>2,877,460</b>	<b>2,616,460</b>	<b>2,661,850</b>
Beatty Park Leisure Centre Admin Expenditure				
Employee Costs	771,020	771,020	786,790	836,160
Other Employee Costs	24,620	23,620	10,570	21,570
Other Expenses	282,800	297,040	399,750	300,820
<b>Beatty Park Leisure Centre Admin Expenditure Total</b>	<b>1,078,440</b>	<b>1,091,680</b>	<b>1,197,110</b>	<b>1,158,550</b>
Beatty Park Leisure Centre Admin Indirect Costs				
Allocations	(1,078,440)	(1,091,680)	(1,038,040)	(1,158,550)
<b>Beatty Park Leisure Centre Admin Indirect Costs Total</b>	<b>(1,078,440)</b>	<b>(1,091,680)</b>	<b>(1,038,040)</b>	<b>(1,158,550)</b>
<b>Beatty Park Leisure Centre Administration Total</b>	<b>0</b>	<b>0</b>	<b>170,820</b>	<b>0</b>

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<b><u>Beatty Park Leisure Centre Building</u></b>				
Beatty Park Leisure Centre Building Revenue				
Revenue	(153,710)	(153,710)	(151,530)	(158,400)
<b>Beatty Park Leisure Centre Building Revenue Total</b>	<b>(153,710)</b>	<b>(153,710)</b>	<b>(151,530)</b>	<b>(158,400)</b>
Beatty Park Leisure Centre Occupancy Costs				
Building Maintenance	441,330	422,310	359,460	389,210
Ground Maintenance	14,400	33,270	9,140	40,000
Other Expenses	1,669,250	1,692,730	1,727,390	1,684,940
<b>Beatty Park Leisure Centre Occupancy Costs Total</b>	<b>2,124,980</b>	<b>2,148,310</b>	<b>2,095,990</b>	<b>2,114,150</b>
Beatty Park Leisure Centre Indirect Costs				
Allocations	(1,971,270)	(1,994,600)	(1,905,050)	(1,955,750)
<b>Beatty Park Leisure Centre Indirect Costs Total</b>	<b>(1,971,270)</b>	<b>(1,994,600)</b>	<b>(1,905,050)</b>	<b>(1,955,750)</b>
<b>Beatty Park Leisure Centre Building Total</b>	<b>0</b>	<b>0</b>	<b>39,410</b>	<b>0</b>
<b><u>Swimming Pool Areas</u></b>				
Swimming Pool Areas Revenue				
Revenue	(2,020,090)	(2,071,590)	(1,971,890)	(1,855,530)
<b>Swimming Pool Areas Revenue Total</b>	<b>(2,020,090)</b>	<b>(2,071,590)</b>	<b>(1,971,890)</b>	<b>(1,855,530)</b>
Swimming Pool Areas Indirect Revenue				
Allocations	(493,810)	(455,210)	(419,940)	(422,970)
<b>Swimming Pool Areas Indirect Revenue Total</b>	<b>(493,810)</b>	<b>(455,210)</b>	<b>(419,940)</b>	<b>(422,970)</b>
Swimming Pool Areas Expenditure				
Employee Costs	957,960	967,810	1,063,480	1,043,530
Other Employee Costs	13,150	14,050	18,150	20,500
Other Expenses	196,730	186,860	228,370	215,260
<b>Swimming Pool Areas Expenditure Total</b>	<b>1,167,840</b>	<b>1,168,720</b>	<b>1,310,000</b>	<b>1,279,290</b>
Swimming Pool Areas Indirect Costs				
Allocations	2,291,790	2,311,485	2,216,220	2,370,315
<b>Swimming Pool Areas Indirect Costs Total</b>	<b>2,291,790</b>	<b>2,311,485</b>	<b>2,216,220</b>	<b>2,370,315</b>
<b>Swimming Pool Areas Total</b>	<b>945,730</b>	<b>953,405</b>	<b>1,134,390</b>	<b>1,371,105</b>
<b><u>Swim School</u></b>				
Swim School Revenue				
Revenue	(1,554,000)	(1,689,000)	(1,554,630)	(1,592,340)
<b>Swim School Revenue Total</b>	<b>(1,554,000)</b>	<b>(1,689,000)</b>	<b>(1,554,630)</b>	<b>(1,592,340)</b>
Swim School Indirect Revenue				
Allocations	(3,095)	(2,880)	(4,450)	(3,190)
<b>Swim School Indirect Revenue Total</b>	<b>(3,095)</b>	<b>(2,880)</b>	<b>(4,450)</b>	<b>(3,190)</b>
Swim School Expenditure				
Employee Costs	842,960	842,960	825,330	842,390
Other Employee Costs	5,450	5,950	3,780	5,500
Other Expenses	240,880	226,290	200,530	40,510
<b>Swim School Expenditure Total</b>	<b>1,089,290</b>	<b>1,075,200</b>	<b>1,029,640</b>	<b>888,400</b>
Swim School Indirect Costs				
Allocations	184,970	185,315	174,730	196,880
<b>Swim School Indirect Costs Total</b>	<b>184,970</b>	<b>185,315</b>	<b>174,730</b>	<b>196,880</b>
<b>Swim School Total</b>	<b>(282,835)</b>	<b>(431,365)</b>	<b>(354,710)</b>	<b>(510,250)</b>

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<b>Café</b>				
Cafe Revenue				
Revenue	(748,400)	(735,900)	(688,400)	(685,100)
<b>Cafe Revenue Total</b>	<b>(748,400)</b>	<b>(735,900)</b>	<b>(688,400)</b>	<b>(685,100)</b>
Cafe Indirect Revenue				
Allocations	(3,095)	(2,880)	(4,450)	(3,190)
<b>Cafe Indirect Revenue Total</b>	<b>(3,095)</b>	<b>(2,880)</b>	<b>(4,450)</b>	<b>(3,190)</b>
Cafe Expenditure				
Employee Costs	325,370	325,370	379,600	393,870
Other Employee Costs	1,850	2,750	2,760	2,750
Other Expenses	337,515	330,115	343,100	306,890
<b>Cafe Expenditure Total</b>	<b>664,735</b>	<b>658,235</b>	<b>725,460</b>	<b>703,510</b>
Cafe Indirect Costs				
Allocations	92,970	93,760	90,460	105,370
<b>Cafe Indirect Costs Total</b>	<b>92,970</b>	<b>93,760</b>	<b>90,460</b>	<b>105,370</b>
<b>Café Total</b>	<b>6,210</b>	<b>13,215</b>	<b>123,070</b>	<b>120,590</b>
<b>Retail</b>				
Retail Revenue				
Revenue	(529,000)	(535,000)	(488,620)	(480,000)
<b>Retail Revenue Total</b>	<b>(529,000)</b>	<b>(535,000)</b>	<b>(488,620)</b>	<b>(480,000)</b>
Retail Indirect Revenue				
Allocations	(620)	(580)	(780)	(530)
<b>Retail Indirect Revenue Total</b>	<b>(620)</b>	<b>(580)</b>	<b>(780)</b>	<b>(530)</b>
Retail Expenditure				
Employee Costs	62,150	62,150	49,750	70,650
Other Employee Costs	1,500	2,000	1,420	2,000
Other Expenses	259,830	259,830	231,860	247,045
<b>Retail Expenditure Total</b>	<b>323,480</b>	<b>323,980</b>	<b>283,030</b>	<b>319,695</b>
Retail Indirect Costs				
Allocations	76,600	77,610	71,010	81,950
<b>Retail Indirect Costs Total</b>	<b>76,600</b>	<b>77,610</b>	<b>71,010</b>	<b>81,950</b>
<b>Retail Total</b>	<b>(129,540)</b>	<b>(133,990)</b>	<b>(135,360)</b>	<b>(78,885)</b>

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<b>Health and Fitness</b>				
Health and Fitness Revenue				
Revenue	(459,250)	(333,250)	(286,840)	(273,000)
<b>Health and Fitness Revenue Total</b>	<b>(459,250)</b>	<b>(333,250)</b>	<b>(286,840)</b>	<b>(273,000)</b>
Health and Fitness Indirect Revenue				
Allocations	(1,735,040)	(1,599,580)	(1,446,930)	(1,477,870)
<b>Health and Fitness Indirect Revenue Total</b>	<b>(1,735,040)</b>	<b>(1,599,580)</b>	<b>(1,446,930)</b>	<b>(1,477,870)</b>
Health and Fitness Expenditure				
Employee Costs	718,580	645,440	597,090	570,950
Other Employee Costs	6,850	10,350	7,430	8,500
Other Expenses	297,430	306,590	369,970	240,260
<b>Health and Fitness Expenditure Total</b>	<b>1,022,860</b>	<b>962,380</b>	<b>974,490</b>	<b>819,710</b>
Health and Fitness Indirect Costs				
Allocations	525,130	531,740	501,530	541,240
<b>Health and Fitness Indirect Costs Total</b>	<b>525,130</b>	<b>531,740</b>	<b>501,530</b>	<b>541,240</b>
<b>Health and Fitness Total</b>	<b>(646,300)</b>	<b>(438,710)</b>	<b>(257,750)</b>	<b>(389,920)</b>
<b>Group Fitness</b>				
Group Fitness Revenue				
Revenue	(209,250)	(165,500)	(143,840)	(185,300)
<b>Group Fitness Revenue Total</b>	<b>(209,250)</b>	<b>(165,500)</b>	<b>(143,840)</b>	<b>(185,300)</b>
Group Fitness Indirect Revenue				
Allocations	(449,910)	(414,930)	(375,720)	(501,490)
<b>Group Fitness Indirect Revenue Total</b>	<b>(449,910)</b>	<b>(414,930)</b>	<b>(375,720)</b>	<b>(501,490)</b>
Group Fitness Expenditure				
Employee Costs	212,250	212,250	214,480	169,290
Other Employee Costs	500	500	200	1,000
Other Expenses	56,520	55,980	53,130	136,380
<b>Group Fitness Expenditure Total</b>	<b>269,270</b>	<b>268,730</b>	<b>267,810</b>	<b>306,670</b>
Group Fitness Indirect Costs				
Allocations	158,390	158,760	152,000	169,850
<b>Group Fitness Indirect Costs Total</b>	<b>158,390</b>	<b>158,760</b>	<b>152,000</b>	<b>169,850</b>
<b>Group Fitness Total</b>	<b>(231,500)</b>	<b>(152,940)</b>	<b>(99,750)</b>	<b>(210,270)</b>

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<b><u>Aqua Fitness</u></b>				
Aqua Fitness Revenue				
Revenue	(25,800)	(32,800)	(34,890)	(36,000)
<b>Aqua Fitness Revenue Total</b>	<b>(25,800)</b>	<b>(32,800)</b>	<b>(34,890)</b>	<b>(36,000)</b>
Aqua Fitness Indirect Revenue				
Allocations	(248,750)	(229,330)	(208,010)	(211,880)
<b>Aqua Fitness Indirect Revenue Total</b>	<b>(248,750)</b>	<b>(229,330)</b>	<b>(208,010)</b>	<b>(211,880)</b>
Aqua Fitness Expenditure				
Employee Costs	33,510	33,510	40,210	35,700
Other Employee Costs	250	250	270	250
Other Expenses	21,230	18,780	21,910	7,730
<b>Aqua Fitness Expenditure Total</b>	<b>54,990</b>	<b>52,540</b>	<b>62,390</b>	<b>43,680</b>
Aqua Fitness Indirect Costs				
Allocations	95,610	95,780	90,570	102,890
<b>Aqua Fitness Indirect Costs Total</b>	<b>95,610</b>	<b>95,780</b>	<b>90,570</b>	<b>102,890</b>
<b>Aqua Fitness Total</b>	<b>(123,950)</b>	<b>(113,810)</b>	<b>(89,940)</b>	<b>(101,310)</b>
<b><u>Creche</u></b>				
Creche Revenue				
Revenue	(48,100)	(57,619)	(56,150)	(43,100)
<b>Creche Revenue Total</b>	<b>(48,100)</b>	<b>(57,619)</b>	<b>(56,150)</b>	<b>(43,100)</b>
Creche Indirect Revenue				
Allocations	(47,590)	(43,740)	(40,290)	(40,730)
<b>Creche Indirect Revenue Total</b>	<b>(47,590)</b>	<b>(43,740)</b>	<b>(40,290)</b>	<b>(40,730)</b>
Creche Expenditure				
Employee Costs	231,570	231,570	228,450	240,490
Other Employee Costs	1,100	1,450	1,720	1,650
Other Expenses	1,660	1,310	920	1,400
<b>Creche Expenditure Total</b>	<b>234,330</b>	<b>234,330</b>	<b>231,090</b>	<b>243,540</b>
Creche Indirect Costs				
Allocations	89,960	90,290	86,030	96,540
<b>Creche Indirect Costs Total</b>	<b>89,960</b>	<b>90,290</b>	<b>86,030</b>	<b>96,540</b>
<b>Creche Total</b>	<b>228,600</b>	<b>223,261</b>	<b>220,680</b>	<b>256,250</b>

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<b><u>Cycling Fitness</u></b>				
Cycling Fitness Revenue				
Revenue	(28,550)	(26,550)	(20,600)	0
<b>Cycling Fitness Revenue Total</b>	<b>(28,550)</b>	<b>(26,550)</b>	<b>(20,600)</b>	<b>0</b>
Cycling Fitness Indirect Revenue				
Allocations	(139,050)	(128,330)	(115,650)	0
<b>Cycling Fitness Indirect Revenue Total</b>	<b>(139,050)</b>	<b>(128,330)</b>	<b>(115,650)</b>	<b>0</b>
Cycling Fitness Expenditure				
Employee Costs	44,680	44,680	45,700	0
Other Expenses	32,160	32,160	35,430	0
<b>Cycling Fitness Expenditure Total</b>	<b>76,840</b>	<b>76,840</b>	<b>81,130</b>	<b>0</b>
Cycling Fitness Indirect Costs				
Allocations	8,120	8,010	7,890	0
<b>Cycling Fitness Indirect Costs Total</b>	<b>8,120</b>	<b>8,010</b>	<b>7,890</b>	<b>0</b>
<b>Cycling Fitness Total</b>	<b>(82,640)</b>	<b>(70,030)</b>	<b>(47,230)</b>	<b>0</b>
<b><u>Customer Service Centre</u></b>				
Customer Services Centre Expenditure				
Employee Costs	459,420	450,020	446,300	459,700
Other Employee Costs	3,750	3,750	3,680	3,200
Other Expenses	32,100	32,100	22,580	46,330
<b>Customer Services Centre Expenditure Total</b>	<b>495,270</b>	<b>485,870</b>	<b>472,560</b>	<b>509,230</b>
Customer Services Centre Indirect Costs				
Allocations	(495,270)	(485,870)	(472,080)	(509,230)
<b>Customer Services Centre Indirect Costs Total</b>	<b>(495,270)</b>	<b>(485,870)</b>	<b>(472,080)</b>	<b>(509,230)</b>
<b>Customer Service Centre Total</b>	<b>0</b>	<b>0</b>	<b>480</b>	<b>0</b>
<b><u>Recreation, Arts and Culture</u></b>				
Recreation, Arts and Culture Revenue				
Revenue	(21,950)	(54,170)	(42,960)	(45,115)
<b>Recreation, Arts and Culture Revenue Total</b>	<b>(21,950)</b>	<b>(54,170)</b>	<b>(42,960)</b>	<b>(45,115)</b>
Recreation, Arts and Culture Expenditure				
Employee Costs	355,130	344,720	454,390	430,400
Other Employee Costs	6,570	6,570	3,410	7,040
Other Expenses	600,500	604,500	537,450	554,565
<b>Recreation, Arts and Culture Expenditure Total</b>	<b>962,200</b>	<b>955,790</b>	<b>995,250</b>	<b>992,005</b>
Recreation, Arts and Culture Indirect Costs				
Allocations	165,400	176,170	169,640	220,965
<b>Recreation, Arts and Culture Indirect Costs Total</b>	<b>165,400</b>	<b>176,170</b>	<b>169,640</b>	<b>220,965</b>
<b>Recreation, Arts and Culture Total</b>	<b>1,105,650</b>	<b>1,077,790</b>	<b>1,121,930</b>	<b>1,167,855</b>



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<b><u>Senior, Disability and Youth Services</u></b>				
Senior, Disability and Youth Services Revenue				
Revenue	(32,530)	(58,030)	(52,180)	(29,980)
<b>Senior, Disability and Youth Services Revenue Total</b>	<b>(32,530)</b>	<b>(58,030)</b>	<b>(52,180)</b>	<b>(29,980)</b>
Senior, Disability and Youth Services Expenditure				
Employee Costs	261,250	239,710	294,760	271,870
Other Employee Costs	6,420	6,420	2,380	5,270
Other Expenses	202,300	199,300	126,480	263,180
<b>Senior, Disability and Youth Services Expenditure Total</b>	<b>469,970</b>	<b>445,430</b>	<b>423,620</b>	<b>540,320</b>
Senior, Disability and Youth Serv Indirect Costs				
Allocations	139,410	137,365	146,790	190,390
<b>Senior, Disability and Youth Serv Indirect Costs Total</b>	<b>139,410</b>	<b>137,365</b>	<b>146,790</b>	<b>190,390</b>
<b>Senior, Disability and Youth Services Total</b>	<b>576,850</b>	<b>524,765</b>	<b>518,230</b>	<b>700,730</b>
<b><u>Leederville Gardens Retirement Village Revenue</u></b>				
Leederville Gardens Retirement Village Revenue				
Revenue	(150,000)	(150,000)	(149,660)	(75,000)
<b>Leederville Gardens Retirement Village Revenue Total</b>	<b>(150,000)</b>	<b>(150,000)</b>	<b>(149,660)</b>	<b>(75,000)</b>
Leederville Gardens Retirement Village Expenditure				
Other Expenses	0	0	9,360	3,500
<b>Leederville Gardens Retirement Village Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>9,360</b>	<b>3,500</b>
<b>Leederville Gardens Retirement Village Revenue Total</b>	<b>(150,000)</b>	<b>(150,000)</b>	<b>(140,300)</b>	<b>(71,500)</b>
<b><u>Library Services</u></b>				
Library Services Revenue				
Revenue	(31,985)	(29,305)	(30,690)	(32,320)
<b>Library Services Revenue Total</b>	<b>(31,985)</b>	<b>(29,305)</b>	<b>(30,690)</b>	<b>(32,320)</b>
Library Services Expenditure				
Employee Costs	944,600	907,220	912,290	922,460
Other Employee Costs	13,830	13,830	11,990	14,360
Other Expenses	96,925	93,425	80,920	92,600
<b>Library Services Expenditure Total</b>	<b>1,055,355</b>	<b>1,014,475</b>	<b>1,005,200</b>	<b>1,029,420</b>
Library Services Indirect Costs				
Allocations	356,650	334,285	356,830	443,785
<b>Library Services Indirect Costs Total</b>	<b>356,650</b>	<b>334,285</b>	<b>356,830</b>	<b>443,785</b>
<b>Library Services Total</b>	<b>1,380,020</b>	<b>1,319,455</b>	<b>1,331,340</b>	<b>1,440,885</b>
<b><u>Library Building</u></b>				
Library Occupancy Costs				
Building Maintenance	88,870	86,560	87,690	104,850
Ground Maintenance	4,770	1,700	3,910	2,700
Other Expenses	194,965	206,965	206,740	215,190
<b>Library Occupancy Costs Total</b>	<b>288,605</b>	<b>295,225</b>	<b>298,340</b>	<b>322,740</b>
Library Indirect Costs				
Allocations	7,080	5,600	5,600	5,680
<b>Library Indirect Costs Total</b>	<b>7,080</b>	<b>5,600</b>	<b>5,600</b>	<b>5,680</b>
<b>Library Building Total</b>	<b>295,685</b>	<b>300,825</b>	<b>303,940</b>	<b>328,420</b>

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	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b><u>Ranger Services Administration</u></b>				
Ranger Services Administration Revenue				
Revenue	(3,900)	(3,900)	(3,220)	(3,500)
<b>Ranger Services Administration Revenue Total</b>	<b>(3,900)</b>	<b>(3,900)</b>	<b>(3,220)</b>	<b>(3,500)</b>
Ranger Services Administration Expenditure				
Employee Costs	2,384,880	2,455,820	2,240,120	2,475,550
Other Employee Costs	37,730	38,230	36,010	41,190
Other Expenses	105,700	89,735	79,210	74,915
<b>Ranger Services Administration Expenditure Total</b>	<b>2,528,310</b>	<b>2,583,785</b>	<b>2,355,340</b>	<b>2,591,655</b>
Ranger Services Administration Indirect Costs				
Allocations	(2,524,410)	(2,579,885)	(2,348,980)	(2,588,155)
<b>Ranger Services Administration Indirect Costs Total</b>	<b>(2,524,410)</b>	<b>(2,579,885)</b>	<b>(2,348,980)</b>	<b>(2,588,155)</b>
<b>Ranger Services Administration Total</b>	<b>0</b>	<b>0</b>	<b>3,140</b>	<b>0</b>
<b><u>Fire Prevention</u></b>				
Fire Prevention Revenue				
Revenue	(6,000)	(6,000)	(3,220)	(5,000)
<b>Fire Prevention Revenue Total</b>	<b>(6,000)</b>	<b>(6,000)</b>	<b>(3,220)</b>	<b>(5,000)</b>
Fire Prevention Indirect Costs				
Allocations	203,505	204,855	192,470	212,510
<b>Fire Prevention Indirect Costs Total</b>	<b>203,505</b>	<b>204,855</b>	<b>192,470</b>	<b>212,510</b>
<b>Fire Prevention Total</b>	<b>197,505</b>	<b>198,855</b>	<b>189,250</b>	<b>207,510</b>
<b><u>Animal Control</u></b>				
Animal Control Revenue				
Revenue	(73,000)	(77,530)	(104,850)	(85,200)
<b>Animal Control Revenue Total</b>	<b>(73,000)</b>	<b>(77,530)</b>	<b>(104,850)</b>	<b>(85,200)</b>
Animal Control Expenditure				
Other Expenses	22,000	20,500	23,130	18,150
<b>Animal Control Expenditure Total</b>	<b>22,000</b>	<b>20,500</b>	<b>23,130</b>	<b>18,150</b>
Animal Control Indirect Costs				
Allocations	203,505	204,855	192,470	212,510
<b>Animal Control Indirect Costs Total</b>	<b>203,505</b>	<b>204,855</b>	<b>192,470</b>	<b>212,510</b>
<b>Animal Control Total</b>	<b>152,505</b>	<b>147,825</b>	<b>110,750</b>	<b>145,460</b>
<b><u>Local Laws (Law and Order)</u></b>				
Local Laws (Law and Order) Revenue				
Revenue	(107,000)	(107,000)	(90,230)	(93,500)
<b>Local Laws (Law and Order) Revenue Total</b>	<b>(107,000)</b>	<b>(107,000)</b>	<b>(90,230)</b>	<b>(93,500)</b>
Local Laws (Law and Order) Expenditure				
Other Expenses	1,300	1,300	20	1,350
<b>Local Laws (Law and Order) Expenditure Total</b>	<b>1,300</b>	<b>1,300</b>	<b>20</b>	<b>1,350</b>
Local Laws (Law and Order) Indirect Costs				
Allocations	399,645	402,285	377,830	416,870
<b>Local Laws (Law and Order) Indirect Costs Total</b>	<b>399,645</b>	<b>402,285</b>	<b>377,830</b>	<b>416,870</b>
<b>Local Laws (Law and Order) Total</b>	<b>293,945</b>	<b>296,585</b>	<b>287,620</b>	<b>324,720</b>

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	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b><u>Abandoned Vehicles</u></b>				
Abandoned Vehicles Revenue				
Revenue	(10,100)	(5,100)	(9,820)	(5,100)
<b>Abandoned Vehicles Revenue Total</b>	<b>(10,100)</b>	<b>(5,100)</b>	<b>(9,820)</b>	<b>(5,100)</b>
Abandoned Vehicles Expenditure				
Other Expenses	10,500	10,500	17,180	18,500
<b>Abandoned Vehicles Expenditure Total</b>	<b>10,500</b>	<b>10,500</b>	<b>17,180</b>	<b>18,500</b>
Abandoned Vehicles Indirect Costs				
Allocations	203,505	207,900	192,470	212,510
<b>Abandoned Vehicles Indirect Costs Total</b>	<b>203,505</b>	<b>207,900</b>	<b>192,470</b>	<b>212,510</b>
<b>Abandoned Vehicles Total</b>	<b>203,905</b>	<b>213,300</b>	<b>199,830</b>	<b>225,910</b>
<b><u>Inspectorial Control</u></b>				
Inspectorial Control Revenue				
Revenue	(2,533,100)	(2,371,282)	(2,300,700)	(2,471,700)
<b>Inspectorial Control Revenue Total</b>	<b>(2,533,100)</b>	<b>(2,371,282)</b>	<b>(2,300,700)</b>	<b>(2,471,700)</b>
Inspectorial Control Expenditure				
Other Expenses	1,091,615	1,080,355	1,171,390	1,159,440
<b>Inspectorial Control Expenditure Total</b>	<b>1,091,615</b>	<b>1,080,355</b>	<b>1,171,390</b>	<b>1,159,440</b>
Inspectorial Control Indirect Costs				
Allocations	2,334,655	2,370,175	2,206,890	2,434,715
<b>Inspectorial Control Indirect Costs Total</b>	<b>2,334,655</b>	<b>2,370,175</b>	<b>2,206,890</b>	<b>2,434,715</b>
<b>Inspectorial Control Total</b>	<b>893,170</b>	<b>1,079,248</b>	<b>1,077,580</b>	<b>1,122,455</b>
<b><u>Car Park Control</u></b>				
Car Park Control Revenue				
Revenue	(2,716,620)	(2,524,170)	(2,362,620)	(2,896,230)
<b>Car Park Control Revenue Total</b>	<b>(2,716,620)</b>	<b>(2,524,170)</b>	<b>(2,362,620)</b>	<b>(2,896,230)</b>
Car Park Control Expenditure				
Ground Maintenance	168,390	165,180	166,720	175,425
Other Expenses	584,985	670,005	647,910	889,910
<b>Car Park Control Expenditure Total</b>	<b>753,375</b>	<b>835,185</b>	<b>814,630</b>	<b>1,065,335</b>
<b>Car Park Control Total</b>	<b>(1,963,245)</b>	<b>(1,688,985)</b>	<b>(1,547,990)</b>	<b>(1,830,895)</b>
<b><u>Kerbside Parking Control</u></b>				
Kerbside Parking Control Revenue				
Revenue	(2,522,970)	(2,535,710)	(2,518,300)	(2,763,650)
<b>Kerbside Parking Control Revenue Total</b>	<b>(2,522,970)</b>	<b>(2,535,710)</b>	<b>(2,518,300)</b>	<b>(2,763,650)</b>
Kerbside Parking Control Expenditure				
Other Expenses	573,655	582,155	611,920	673,410
<b>Kerbside Parking Control Expenditure Total</b>	<b>573,655</b>	<b>582,155</b>	<b>611,920</b>	<b>673,410</b>
<b>Kerbside Parking Control Total</b>	<b>(1,949,315)</b>	<b>(1,953,555)</b>	<b>(1,906,380)</b>	<b>(2,090,240)</b>

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	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b><u>Dog Pound Expenditure</u></b>				
Dog Pound Expenditure				
Building Maintenance	1,500	3,035	3,240	19,815
Ground Maintenance	430	430	0	0
Other Expenses	5,720	5,720	5,720	5,720
<b>Dog Pound Expenditure Total</b>	<b>7,650</b>	<b>9,185</b>	<b>8,960</b>	<b>25,535</b>
<b>Dog Pound Expenditure Total</b>	<b>7,650</b>	<b>9,185</b>	<b>8,960</b>	<b>25,535</b>
<b><u>Community Safety Services</u></b>				
Community Safety Services Revenue				
Revenue	0	0	0	0
<b>Community Safety Services Revenue Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Community Safety Services Expenditure				
Employee Costs	165,800	158,900	130,400	161,010
Other Employee Costs	9,630	9,630	4,020	5,030
Other Expenses	113,900	107,400	107,360	108,970
<b>Community Safety Services Expenditure Total</b>	<b>289,330</b>	<b>275,930</b>	<b>241,780</b>	<b>275,010</b>
Community Safety Services Indirect Costs				
Allocations	71,080	77,870	69,000	67,555
<b>Community Safety Services Indirect Costs Total</b>	<b>71,080</b>	<b>77,870</b>	<b>69,000</b>	<b>67,555</b>
<b>Community Safety Services Total</b>	<b>360,410</b>	<b>353,800</b>	<b>310,780</b>	<b>342,565</b>
<b><u>Director Planning Services</u></b>				
Director Planning Services Expenditure				
Employee Costs	362,130	368,660	378,770	382,020
Other Employee Costs	16,370	16,770	10,760	17,950
Other Expenses	6,350	8,350	5,710	38,690
<b>Director Planning Services Expenditure Total</b>	<b>384,850</b>	<b>393,780</b>	<b>395,240</b>	<b>438,660</b>
Director Planning Services Indirect Costs				
Allocations	(384,850)	(393,780)	(395,770)	(438,660)
<b>Director Planning Services Indirect Costs Total</b>	<b>(384,850)</b>	<b>(393,780)</b>	<b>(395,770)</b>	<b>(438,660)</b>
<b>Director Planning Services Total</b>	<b>0</b>	<b>0</b>	<b>(530)</b>	<b>0</b>
<b><u>Health Administration and Inspection</u></b>				
Health Administration and Inspection Revenue				
Revenue	(386,900)	(416,620)	(444,850)	(310,920)
<b>Health Administration and Inspection Revenue Total</b>	<b>(386,900)</b>	<b>(416,620)</b>	<b>(444,850)</b>	<b>(310,920)</b>
Health Administration and Inspection Expenditure				
Employee Costs	577,540	618,010	576,250	654,460
Other Employee Costs	28,010	28,010	19,650	31,230
Other Expenses	148,200	88,700	42,280	109,900
<b>Health Administration and Inspection Expenditure Total</b>	<b>753,750</b>	<b>734,720</b>	<b>638,180</b>	<b>795,590</b>
Health Administration and Inspection Indirect Cost				
Allocations	250,990	247,720	247,670	331,235
<b>Health Administration and Inspection Indirect Cost Total</b>	<b>250,990</b>	<b>247,720</b>	<b>247,670</b>	<b>331,235</b>
<b>Health Administration and Inspection Total</b>	<b>617,840</b>	<b>565,820</b>	<b>441,000</b>	<b>815,905</b>

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	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b><u>Food Control</u></b>				
Food Control Revenue				
Revenue	(2,000)	(1,000)	0	(1,000)
<b>Food Control Revenue Total</b>	<b>(2,000)</b>	<b>(1,000)</b>	<b>0</b>	<b>(1,000)</b>
Food Control Expenditure				
Other Expenses	26,700	16,700	8,670	23,500
<b>Food Control Expenditure Total</b>	<b>26,700</b>	<b>16,700</b>	<b>8,670</b>	<b>23,500</b>
<b>Food Control Total</b>	<b>24,700</b>	<b>15,700</b>	<b>8,670</b>	<b>22,500</b>
<b><u>Health Clinics</u></b>				
Health Clinics Revenue				
Revenue	(14,440)	(14,040)	(13,720)	(23,240)
<b>Health Clinics Revenue Total</b>	<b>(14,440)</b>	<b>(14,040)</b>	<b>(13,720)</b>	<b>(23,240)</b>
Health Clinics Expenditure				
Building Maintenance	47,510	47,510	66,840	53,070
Ground Maintenance	6,240	6,240	3,280	0
Other Expenses	70,700	69,710	67,660	69,240
<b>Health Clinics Expenditure Total</b>	<b>124,450</b>	<b>123,460</b>	<b>137,780</b>	<b>122,310</b>
Health Clinics Indirect Costs				
Allocations	3,140	2,490	2,480	2,510
<b>Health Clinics Indirect Costs Total</b>	<b>3,140</b>	<b>2,490</b>	<b>2,480</b>	<b>2,510</b>
<b>Health Clinics Total</b>	<b>113,150</b>	<b>111,910</b>	<b>126,540</b>	<b>101,580</b>
<b><u>Compliance Services</u></b>				
Compliance Services Revenue				
Revenue	(31,420)	(44,420)	(24,660)	(46,270)
<b>Compliance Services Revenue Total</b>	<b>(31,420)</b>	<b>(44,420)</b>	<b>(24,660)</b>	<b>(46,270)</b>
Compliance Services Expenditure				
Employee Costs	268,350	78,020	103,850	348,170
Other Employee Costs	6,130	6,130	4,380	8,240
Other Expenses	61,400	99,400	81,280	87,680
<b>Compliance Services Expenditure Total</b>	<b>335,880</b>	<b>183,550</b>	<b>189,510</b>	<b>444,090</b>
Compliance Services Indirect Costs				
Allocations	146,670	145,675	146,160	235,030
<b>Compliance Services Indirect Costs Total</b>	<b>146,670</b>	<b>145,675</b>	<b>146,160</b>	<b>235,030</b>
<b>Compliance Services Total</b>	<b>451,130</b>	<b>284,805</b>	<b>311,010</b>	<b>632,850</b>

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	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b><u>Statutory Planning Services</u></b>				
Statutory Planning Services Revenue				
Revenue	(1,275,350)	(1,080,350)	(997,090)	(1,011,650)
<b>Statutory Planning Services Revenue Total</b>	<b>(1,275,350)</b>	<b>(1,080,350)</b>	<b>(997,090)</b>	<b>(1,011,650)</b>
Statutory Planning Services Expenditure				
Employee Costs	975,370	1,106,810	1,128,940	1,202,070
Other Employee Costs	22,050	22,050	20,050	28,110
Other Expenses	333,350	334,550	287,870	429,950
<b>Statutory Planning Services Expenditure Total</b>	<b>1,330,770</b>	<b>1,463,410</b>	<b>1,436,860</b>	<b>1,660,130</b>
Statutory Planning Services Indirect Costs				
Allocations	685,160	671,750	661,650	643,415
<b>Statutory Planning Services Indirect Costs Total</b>	<b>685,160</b>	<b>671,750</b>	<b>661,650</b>	<b>643,415</b>
<b>Statutory Planning Services Total</b>	<b>740,580</b>	<b>1,054,810</b>	<b>1,101,420</b>	<b>1,291,895</b>
<b><u>Policy and Place Services</u></b>				
Policy and Place Services Revenue				
Revenue	(3,670)	(3,670)	(16,930)	(12,220)
<b>Policy and Place Services Revenue Total</b>	<b>(3,670)</b>	<b>(3,670)</b>	<b>(16,930)</b>	<b>(12,220)</b>
Policy and Place Services Expenditure				
Employee Costs	545,420	515,850	509,120	825,800
Other Employee Costs	18,190	18,190	9,470	14,900
Other Expenses	275,200	305,200	134,150	509,570
<b>Policy and Place Services Expenditure Total</b>	<b>838,810</b>	<b>839,240</b>	<b>652,740</b>	<b>1,350,270</b>
Policy and Place Services Indirect Cost				
Allocations	254,520	249,940	247,890	366,320
<b>Policy and Place Services Indirect Cost Total</b>	<b>254,520</b>	<b>249,940</b>	<b>247,890</b>	<b>366,320</b>
<b>Policy and Place Services Total</b>	<b>1,089,660</b>	<b>1,085,510</b>	<b>883,700</b>	<b>1,704,370</b>
<b><u>Place Management Services</u></b>				
Place Management Services Revenue				
Revenue	(1,700)	(1,700)	(200)	0
<b>Place Management Services Revenue Total</b>	<b>(1,700)</b>	<b>(1,700)</b>	<b>(200)</b>	<b>0</b>
Place Management Services Expenditure				
Employee Costs	290,280	268,640	278,500	0
Other Employee Costs	3,010	3,010	1,170	0
Other Expenses	103,250	103,250	54,090	0
<b>Place Management Services Expenditure Total</b>	<b>396,540</b>	<b>374,900</b>	<b>333,760</b>	<b>0</b>
Place Management Services Indirect Cost				
Allocations	94,050	95,105	92,030	0
<b>Place Management Services Indirect Cost Total</b>	<b>94,050</b>	<b>95,105</b>	<b>92,030</b>	<b>0</b>
<b>Place Management Services Total</b>	<b>488,890</b>	<b>468,305</b>	<b>425,590</b>	<b>0</b>

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	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b><u>Building Control</u></b>				
Building Control Revenue				
Revenue	(455,340)	(455,340)	(315,400)	(340,940)
<b>Building Control Revenue Total</b>	<b>(455,340)</b>	<b>(455,340)</b>	<b>(315,400)</b>	<b>(340,940)</b>
Building Control Expenditure				
Employee Costs	348,310	345,790	314,010	367,440
Other Employee Costs	13,430	13,430	8,960	13,590
Other Expenses	48,150	48,150	78,070	37,110
<b>Building Control Expenditure Total</b>	<b>409,890</b>	<b>407,370</b>	<b>401,040</b>	<b>418,140</b>
Building Control Indirect Costs				
Allocations	309,720	307,285	298,400	298,860
<b>Building Control Indirect Costs Total</b>	<b>309,720</b>	<b>307,285</b>	<b>298,400</b>	<b>298,860</b>
<b>Building Control Total</b>	<b>264,270</b>	<b>259,315</b>	<b>384,040</b>	<b>376,060</b>
<b><u>Director Technical Services</u></b>				
Director Technical Services Expenditure				
Employee Costs	371,910	399,320	417,410	383,160
Other Employee Costs	23,160	17,160	11,070	15,220
Other Expenses	66,800	72,800	64,120	67,190
<b>Director Technical Services Expenditure Total</b>	<b>461,870</b>	<b>489,280</b>	<b>492,600</b>	<b>465,570</b>
Director Technical Services Indirect Costs				
Allocations	(461,870)	(489,280)	(492,510)	(465,570)
<b>Director Technical Services Indirect Costs Total</b>	<b>(461,870)</b>	<b>(489,280)</b>	<b>(492,510)</b>	<b>(465,570)</b>
<b>Director Technical Services Total</b>	<b>0</b>	<b>0</b>	<b>90</b>	<b>0</b>
<b><u>Engineering Design Services</u></b>				
Engineering Design Services Revenue				
Revenue	(2,480)	(2,480)	(2,050)	(1,450)
<b>Engineering Design Services Revenue Total</b>	<b>(2,480)</b>	<b>(2,480)</b>	<b>(2,050)</b>	<b>(1,450)</b>
Engineering Design Services Expenditure				
Employee Costs	669,340	651,070	619,080	579,850
Other Employee Costs	14,260	14,260	5,580	7,720
Other Expenses	330,400	330,400	259,530	196,040
<b>Engineering Design Services Expenditure Total</b>	<b>1,014,000</b>	<b>995,730</b>	<b>884,190</b>	<b>783,610</b>
Engineering Design Services Indirect Costs				
Allocations	350,500	347,660	337,530	389,375
<b>Engineering Design Services Indirect Costs Total</b>	<b>350,500</b>	<b>347,660</b>	<b>337,530</b>	<b>389,375</b>
<b>Engineering Design Services Total</b>	<b>1,362,020</b>	<b>1,340,910</b>	<b>1,219,670</b>	<b>1,171,535</b>
<b><u>Bike Station</u></b>				
Bike Station Expenditure				
Other Expenses	0	0	0	4,000
<b>Bike Station Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000</b>
<b>Bike Station Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000</b>

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<b><u>Street Lighting</u></b>				
Street Lighting Revenue				
Revenue	(22,000)	(22,000)	(22,680)	(22,000)
<b>Street Lighting Revenue Total</b>	<b>(22,000)</b>	<b>(22,000)</b>	<b>(22,680)</b>	<b>(22,000)</b>
Street Lighting Expenditure				
Other Expenses	810,400	810,400	724,010	785,000
<b>Street Lighting Expenditure Total</b>	<b>810,400</b>	<b>810,400</b>	<b>724,010</b>	<b>785,000</b>
<b>Street Lighting Total</b>	<b>788,400</b>	<b>788,400</b>	<b>701,330</b>	<b>763,000</b>
<b><u>Underground Power Project</u></b>				
Underground Power Project Revenue				
Revenue	(9,300)	(9,300)	(7,920)	(7,500)
<b>Underground Power Project Revenue Total</b>	<b>(9,300)</b>	<b>(9,300)</b>	<b>(7,920)</b>	<b>(7,500)</b>
<b>Underground Power Project Total</b>	<b>(9,300)</b>	<b>(9,300)</b>	<b>(7,920)</b>	<b>(7,500)</b>
<b><u>Bus Shelter</u></b>				
Bus Shelter Revenue				
Revenue	(28,000)	(38,000)	(23,980)	(35,000)
<b>Bus Shelter Revenue Total</b>	<b>(28,000)</b>	<b>(38,000)</b>	<b>(23,980)</b>	<b>(35,000)</b>
Bus Shelter Expenditure				
Other Expenses	71,740	51,270	33,830	36,680
<b>Bus Shelter Expenditure Total</b>	<b>71,740</b>	<b>51,270</b>	<b>33,830</b>	<b>36,680</b>
<b>Bus Shelter Total</b>	<b>43,740</b>	<b>13,270</b>	<b>9,850</b>	<b>1,680</b>
<b><u>Parking and Street Name Signs Expenditure</u></b>				
Parking and Street Name Signs Expenditure				
Other Expenses	63,620	73,620	83,520	106,500
<b>Parking and Street Name Signs Expenditure Total</b>	<b>63,620</b>	<b>73,620</b>	<b>83,520</b>	<b>106,500</b>
<b>Parking and Street Name Signs Expenditure Total</b>	<b>63,620</b>	<b>73,620</b>	<b>83,520</b>	<b>106,500</b>
<b><u>Crossovers</u></b>				
Crossovers Revenue				
Revenue	0	0	0	0
<b>Crossovers Revenue Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Crossovers Expenditure				
Other Expenses	22,000	22,000	13,430	20,000
<b>Crossovers Expenditure Total</b>	<b>22,000</b>	<b>22,000</b>	<b>13,430</b>	<b>20,000</b>
<b>Crossovers Total</b>	<b>22,000</b>	<b>22,000</b>	<b>13,430</b>	<b>20,000</b>
<b><u>Tree Lighting Leederville Expenditure</u></b>				
Tree Lighting Leederville Expenditure				
Other Expenses	0	35,000	36,690	50,000
<b>Tree Lighting Leederville Expenditure Total</b>	<b>0</b>	<b>35,000</b>	<b>36,690</b>	<b>50,000</b>
<b>Tree Lighting Leederville Total</b>	<b>0</b>	<b>35,000</b>	<b>36,690</b>	<b>50,000</b>
<b><u>Parklets Expenditure</u></b>				
Parklets Expenditure				
Other Expenses	0	0	0	10,000
<b>Parklets Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Parklets Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>



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	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b><u>Roads Linemarking Expenditure</u></b>				
Roads Linemarking Expenditure				
Other Expenses	49,720	49,720	44,290	45,000
<b>Roads Linemarking Expenditure Total</b>	<b>49,720</b>	<b>49,720</b>	<b>44,290</b>	<b>45,000</b>
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<b>Roads Linemarking Expenditure Total</b>	<b>49,720</b>	<b>49,720</b>	<b>44,290</b>	<b>45,000</b>
<b><u>Environmental Services</u></b>				
Environmental Services Revenue				
Revenue	(11,000)	(11,000)	(13,560)	(12,500)
<b>Environmental Services Revenue Total</b>	<b>(11,000)</b>	<b>(11,000)</b>	<b>(13,560)</b>	<b>(12,500)</b>
Environmental Services Expenditure				
Employee Costs	82,420	80,470	81,390	86,770
Other Employee Costs	700	700	160	700
Other Expenses	207,400	207,400	176,180	214,650
<b>Environmental Services Expenditure Total</b>	<b>290,520</b>	<b>288,570</b>	<b>257,730</b>	<b>302,120</b>
Environmental Services Indirect Costs				
Allocations	50,990	51,545	50,370	54,545
<b>Environmental Services Indirect Costs Total</b>	<b>50,990</b>	<b>51,545</b>	<b>50,370</b>	<b>54,545</b>
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<b>Environmental Services Total</b>	<b>330,510</b>	<b>329,115</b>	<b>294,540</b>	<b>344,165</b>
<b><u>Property Management Administration</u></b>				
Property Management Administration Revenue				
Revenue	(2,840)	(2,840)	(1,590)	(1,270)
<b>Property Management Administration Revenue Total</b>	<b>(2,840)</b>	<b>(2,840)</b>	<b>(1,590)</b>	<b>(1,270)</b>
Property Management Administration Expenditure				
Employee Costs	188,920	212,290	212,850	196,240
Other Employee Costs	9,480	9,480	3,770	4,040
Other Expenses	46,400	46,400	22,730	60,800
<b>Property Management Administration Expenditure Total</b>	<b>244,800</b>	<b>268,170</b>	<b>239,350</b>	<b>261,080</b>
Property Management Administration Indirect Costs				
Allocations	176,700	177,640	170,120	211,900
<b>Property Management Administration Indirect Costs Total</b>	<b>176,700</b>	<b>177,640</b>	<b>170,120</b>	<b>211,900</b>
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<b>Property Management Administration Total</b>	<b>418,660</b>	<b>442,970</b>	<b>407,880</b>	<b>471,710</b>
<b><u>Civic Centre Building</u></b>				
Civic Centre Building Expenditure				
Building Maintenance	292,820	275,790	234,310	214,730
Ground Maintenance	45,430	38,530	40,770	42,500
Other Expenses	427,910	363,085	330,940	361,970
<b>Civic Centre Building Expenditure Total</b>	<b>766,160</b>	<b>677,405</b>	<b>606,020</b>	<b>619,200</b>
Civic Centre Building Indirect Costs				
Allocations	(766,160)	(677,405)	(575,770)	(619,200)
<b>Civic Centre Building Indirect Costs Total</b>	<b>(766,160)</b>	<b>(677,405)</b>	<b>(575,770)</b>	<b>(619,200)</b>
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<b>Civic Centre Building Total</b>	<b>0</b>	<b>0</b>	<b>30,250</b>	<b>0</b>

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	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b><u>Child Care Centres and Play Groups</u></b>				
Child Care Centres and Play Groups Revenue				
Revenue	(13,330)	(12,530)	(12,410)	(24,170)
<b>Child Care Centres and Play Groups Revenue Total</b>	<b>(13,330)</b>	<b>(12,530)</b>	<b>(12,410)</b>	<b>(24,170)</b>
Child Care Centres and Play Groups Expenditure				
Building Maintenance	13,250	13,955	8,990	12,400
Ground Maintenance	3,480	3,380	710	250
Other Expenses	82,090	82,045	79,800	80,190
<b>Child Care Centres and Play Groups Expenditure Total</b>	<b>98,820</b>	<b>99,380</b>	<b>89,500</b>	<b>92,840</b>
Child Care Centres and Play Groups Indirect Costs				
Allocations	3,810	3,010	3,010	3,060
<b>Child Care Centres and Play Groups Indirect Costs Total</b>	<b>3,810</b>	<b>3,010</b>	<b>3,010</b>	<b>3,060</b>
<b>Child Care Centres and Play Groups Total</b>	<b>89,300</b>	<b>89,860</b>	<b>80,100</b>	<b>71,730</b>
<b><u>Pre Schools and Kindergartens</u></b>				
Pre Schools and Kindergartens Revenue				
Revenue	(42,800)	(42,235)	(63,260)	(54,410)
<b>Pre Schools and Kindergartens Revenue Total</b>	<b>(42,800)</b>	<b>(42,235)</b>	<b>(63,260)</b>	<b>(54,410)</b>
Pre Schools and Kindergartens Expenditure				
Building Maintenance	9,450	11,950	39,140	8,750
Ground Maintenance	1,650	1,650	4,900	650
Other Expenses	57,075	55,480	56,950	58,310
<b>Pre Schools and Kindergartens Expenditure Total</b>	<b>68,175</b>	<b>69,080</b>	<b>100,990</b>	<b>67,710</b>
Pre Schools and Kindergartens Indirect Costs				
Allocations	2,705	2,140	2,140	2,170
<b>Pre Schools and Kindergartens Indirect Costs Total</b>	<b>2,705</b>	<b>2,140</b>	<b>2,140</b>	<b>2,170</b>
<b>Pre Schools and Kindergartens Total</b>	<b>28,080</b>	<b>28,985</b>	<b>39,870</b>	<b>15,470</b>
<b><u>Community and Welfare Centres</u></b>				
Community and Welfare Centres Revenue				
Revenue	(93,280)	(85,975)	(74,170)	(139,640)
<b>Community and Welfare Centres Revenue Total</b>	<b>(93,280)</b>	<b>(85,975)</b>	<b>(74,170)</b>	<b>(139,640)</b>
Community and Welfare Centres Expenditure				
Building Maintenance	44,020	43,620	66,520	44,090
Ground Maintenance	10,910	10,210	6,890	9,600
Other Expenses	253,425	253,600	245,830	240,180
<b>Community and Welfare Centres Expenditure Total</b>	<b>308,355</b>	<b>307,430</b>	<b>319,240</b>	<b>293,870</b>
Community and Welfare Centres Indirect Costs				
Allocations	10,585	8,380	8,370	8,510
<b>Community and Welfare Centres Indirect Costs Total</b>	<b>10,585</b>	<b>8,380</b>	<b>8,370</b>	<b>8,510</b>
<b>Community and Welfare Centres Total</b>	<b>225,660</b>	<b>229,835</b>	<b>253,440</b>	<b>162,740</b>

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	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b><u>Department of Sports and Recreation Building</u></b>				
Dept of Sports and Recreation Building Revenue				
Revenue	(625,230)	(774,210)	(767,890)	(768,250)
<b>Dept of Sports and Recreation Building Revenue Total</b>	<b>(625,230)</b>	<b>(774,210)</b>	<b>(767,890)</b>	<b>(768,250)</b>
Dept of Sports and Recreation Building Expenditure				
Building Maintenance	72,710	66,760	78,210	157,100
Ground Maintenance	15,620	15,750	9,130	11,100
Other Expenses	700,095	699,030	699,030	688,110
<b>Dept of Sports and Recreation Building Expenditure Total</b>	<b>788,425</b>	<b>781,540</b>	<b>786,370</b>	<b>856,310</b>
Dept of Sports and Recreation Building Indirect Costs				
Allocations	18,480	14,620	14,610	14,830
<b>Dept of Sports and Recreation Building Indirect Costs Total</b>	<b>18,480</b>	<b>14,620</b>	<b>14,610</b>	<b>14,830</b>
<b>Department of Sports and Recreation Building Total</b>	<b>181,675</b>	<b>21,950</b>	<b>33,090</b>	<b>102,890</b>
<b><u>nib Stadium</u></b>				
nib Stadium Revenue				
Revenue	(44,455)	(45,595)	(45,120)	(46,480)
<b>nib Stadium Revenue Total</b>	<b>(44,455)</b>	<b>(45,595)</b>	<b>(45,120)</b>	<b>(46,480)</b>
nib Stadium Expenditure				
Other Expenses	595,790	595,180	595,180	596,140
<b>nib Stadium Expenditure Total</b>	<b>595,790</b>	<b>595,180</b>	<b>595,180</b>	<b>596,140</b>
<b>nib Stadium Total</b>	<b>551,335</b>	<b>549,585</b>	<b>550,060</b>	<b>549,660</b>
<b><u>Leederville Oval</u></b>				
Leederville Oval Revenue				
Revenue	(228,475)	(226,495)	(247,530)	(215,320)
<b>Leederville Oval Revenue Total</b>	<b>(228,475)</b>	<b>(226,495)</b>	<b>(247,530)</b>	<b>(215,320)</b>
Leederville Oval Expenditure				
Building Maintenance	18,930	12,200	5,470	9,000
Ground Maintenance	122,780	122,780	138,650	122,350
Other Expenses	549,340	509,950	505,480	485,500
<b>Leederville Oval Expenditure Total</b>	<b>691,050</b>	<b>644,930</b>	<b>649,600</b>	<b>616,850</b>
Leederville Oval Indirect Costs				
Allocations	13,480	10,660	10,660	10,820
<b>Leederville Oval Indirect Costs Total</b>	<b>13,480</b>	<b>10,660</b>	<b>10,660</b>	<b>10,820</b>
<b>Leederville Oval Total</b>	<b>476,055</b>	<b>429,095</b>	<b>412,730</b>	<b>412,350</b>

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	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b><u>Loftus Centre</u></b>				
Loftus Centre Revenue				
Revenue	(634,435)	(628,155)	(610,980)	(728,530)
<b>Loftus Centre Revenue Total</b>	<b>(634,435)</b>	<b>(628,155)</b>	<b>(610,980)</b>	<b>(728,530)</b>
Loftus Centre Expenditure				
Building Maintenance	84,910	73,310	79,780	117,600
Ground Maintenance	18,690	17,460	19,240	19,700
Other Expenses	1,017,550	1,042,350	1,048,350	1,029,590
<b>Loftus Centre Expenditure Total</b>	<b>1,121,150</b>	<b>1,133,120</b>	<b>1,147,370</b>	<b>1,166,890</b>
Loftus Centre Indirect Costs				
Allocations	29,980	23,700	23,700	24,050
<b>Loftus Centre Indirect Costs Total</b>	<b>29,980</b>	<b>23,700</b>	<b>23,700</b>	<b>24,050</b>
<b>Loftus Centre Total</b>	<b>516,695</b>	<b>528,665</b>	<b>560,090</b>	<b>462,410</b>
<b><u>Public Halls</u></b>				
Public Halls Revenue				
Revenue	(218,800)	(218,710)	(208,200)	(213,070)
<b>Public Halls Revenue Total</b>	<b>(218,800)</b>	<b>(218,710)</b>	<b>(208,200)</b>	<b>(213,070)</b>
Public Halls Expenditure				
Building Maintenance	86,550	99,550	100,800	193,950
Ground Maintenance	2,000	2,000	5,190	1,750
Other Expenses	258,060	247,630	245,960	248,310
<b>Public Halls Expenditure Total</b>	<b>346,610</b>	<b>349,180</b>	<b>351,950</b>	<b>444,010</b>
Public Halls Indirect Costs				
Allocations	10,680	8,450	8,450	8,580
<b>Public Halls Indirect Costs Total</b>	<b>10,680</b>	<b>8,450</b>	<b>8,450</b>	<b>8,580</b>
<b>Public Halls Total</b>	<b>138,490</b>	<b>138,920</b>	<b>152,200</b>	<b>239,520</b>
<b><u>Reserves Pavilions and Facilities</u></b>				
Reserves Pavilions and Facilities Revenue				
Revenue	(70,445)	(70,335)	(108,490)	(117,230)
<b>Reserves Pavilions and Facilities Revenue Total</b>	<b>(70,445)</b>	<b>(70,335)</b>	<b>(108,490)</b>	<b>(117,230)</b>
Reserves Pavilions and Facilities Expenditure				
Building Maintenance	303,780	369,109	398,540	386,540
Ground Maintenance	0	0	0	0
Other Expenses	341,440	334,230	318,070	325,710
<b>Reserves Pavilions and Facilities Expenditure Total</b>	<b>645,220</b>	<b>703,339</b>	<b>716,610</b>	<b>712,250</b>
Reserves Pavilions and Facilities Indirect Costs				
Allocations	10,600	8,380	8,370	8,510
<b>Reserves Pavilions and Facilities Indirect Costs Total</b>	<b>10,600</b>	<b>8,380</b>	<b>8,370</b>	<b>8,510</b>
<b>Reserves Pavilions and Facilities Total</b>	<b>585,375</b>	<b>641,384</b>	<b>616,490</b>	<b>603,530</b>

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<b><u>Sporting Clubs Buildings</u></b>				
Sporting Clubs Buildings Revenue				
Revenue	(151,450)	(144,960)	(145,310)	(210,560)
<b>Sporting Clubs Buildings Revenue Total</b>	<b>(151,450)</b>	<b>(144,960)</b>	<b>(145,310)</b>	<b>(210,560)</b>
Sporting Clubs Buildings Expenditure				
Building Maintenance	94,600	101,101	83,990	60,830
Other Expenses	926,885	867,630	852,710	855,570
<b>Sporting Clubs Buildings Expenditure Total</b>	<b>1,021,485</b>	<b>968,731</b>	<b>936,700</b>	<b>916,400</b>
Sporting Clubs Buildings Indirect Costs				
Allocations	32,495	25,710	25,700	26,090
<b>Sporting Clubs Buildings Indirect Costs Total</b>	<b>32,495</b>	<b>25,710</b>	<b>25,700</b>	<b>26,090</b>
<b>Sporting Clubs Buildings Total</b>	<b>902,530</b>	<b>849,481</b>	<b>817,090</b>	<b>731,930</b>
<b><u>Parks and Reserves Administration</u></b>				
Parks and Reserves Administration Revenue				
Revenue	(3,900)	(3,900)	(3,700)	(3,500)
<b>Parks and Reserves Administration Revenue Total</b>	<b>(3,900)</b>	<b>(3,900)</b>	<b>(3,700)</b>	<b>(3,500)</b>
Parks and Reserves Administration Expenditure				
Employee Costs	1,259,000	1,216,650	1,112,410	941,040
Other Employee Costs	37,040	37,040	44,170	43,640
Other Expenses	166,865	67,340	64,120	103,790
<b>Parks and Reserves Administration Expenditure Total</b>	<b>1,462,905</b>	<b>1,321,030</b>	<b>1,220,700</b>	<b>1,088,470</b>
Parks and Reserves Administration Indirect Costs				
Allocations	760,065	744,915	717,010	803,170
On Costs Recovery	(1,500,000)	(1,500,000)	(1,327,600)	(1,380,000)
<b>Parks and Reserves Administration Indirect Costs Total</b>	<b>(739,935)</b>	<b>(755,085)</b>	<b>(610,590)</b>	<b>(576,830)</b>
<b>Parks and Reserves Administration Total</b>	<b>719,070</b>	<b>562,045</b>	<b>606,410</b>	<b>508,140</b>
<b><u>Parks and Reserves</u></b>				
Parks and Reserves Revenue				
Revenue	(63,700)	(63,700)	(61,360)	(60,500)
<b>Parks and Reserves Revenue Total</b>	<b>(63,700)</b>	<b>(63,700)</b>	<b>(61,360)</b>	<b>(60,500)</b>
Parks and Reserves Expenditure				
Ground Maintenance	2,037,930	2,037,930	2,060,910	2,055,590
Other Expenses	910,950	892,560	866,560	867,510
<b>Parks and Reserves Expenditure Total</b>	<b>2,948,880</b>	<b>2,930,490</b>	<b>2,927,470</b>	<b>2,923,100</b>
Parks and Reserves Indirect Costs				
Allocations	490	390	390	390
<b>Parks and Reserves Indirect Costs Total</b>	<b>490</b>	<b>390</b>	<b>390</b>	<b>390</b>
<b>Parks and Reserves Total</b>	<b>2,885,670</b>	<b>2,867,180</b>	<b>2,866,500</b>	<b>2,862,990</b>

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<b><u>Sporting Grounds</u></b>				
Sporting Grounds Revenue				
Revenue	(61,500)	(61,500)	(94,390)	(87,500)
<b>Sporting Grounds Revenue Total</b>	<b>(61,500)</b>	<b>(61,500)</b>	<b>(94,390)</b>	<b>(87,500)</b>
Sporting Grounds Expenditure				
Ground Maintenance	967,640	967,640	986,270	1,013,040
Other Expenses	394,300	552,490	553,920	555,400
<b>Sporting Grounds Expenditure Total</b>	<b>1,361,940</b>	<b>1,520,130</b>	<b>1,540,190</b>	<b>1,568,440</b>
<b>Sporting Grounds Total</b>	<b>1,300,440</b>	<b>1,458,630</b>	<b>1,445,800</b>	<b>1,480,940</b>
<b><u>Road Reserves Expenditure</u></b>				
Road Reserves Expenditure				
Ground Maintenance	326,480	330,780	276,050	333,750
Other Expenses	11,460	11,960	11,350	10,380
<b>Road Reserves Expenditure Total</b>	<b>337,940</b>	<b>342,740</b>	<b>287,400</b>	<b>344,130</b>
<b>Road Reserves Expenditure Total</b>	<b>337,940</b>	<b>342,740</b>	<b>287,400</b>	<b>344,130</b>
<b><u>Parks Other</u></b>				
Parks Other Revenue				
Revenue	(4,000)	(4,000)	(1,980)	(2,000)
<b>Parks Other Revenue Total</b>	<b>(4,000)</b>	<b>(4,000)</b>	<b>(1,980)</b>	<b>(2,000)</b>
Parks Other Expenditure				
Other Expenses	1,916,990	1,916,990	1,903,690	2,010,000
<b>Parks Other Expenditure Total</b>	<b>1,916,990</b>	<b>1,916,990</b>	<b>1,903,690</b>	<b>2,010,000</b>
<b>Parks Other Total</b>	<b>1,912,990</b>	<b>1,912,990</b>	<b>1,901,710</b>	<b>2,008,000</b>
<b><u>Processable Waste Collection</u></b>				
Processable Waste Collection Revenue				
Revenue	(258,220)	(258,220)	(274,330)	(280,170)
<b>Processable Waste Collection Revenue Total</b>	<b>(258,220)</b>	<b>(258,220)</b>	<b>(274,330)</b>	<b>(280,170)</b>
Processable Waste Collection Expenditure				
Employee Costs	467,630	487,350	446,440	387,660
Other Employee Costs	6,150	6,150	6,790	9,740
Other Expenses	3,551,110	3,560,510	3,475,990	3,497,060
<b>Processable Waste Collection Expenditure Total</b>	<b>4,024,890</b>	<b>4,054,010</b>	<b>3,929,220</b>	<b>3,894,460</b>
Processable Waste Collection Indirect Costs				
Allocations	331,225	329,200	310,490	354,645
On Costs Recovery	(500,000)	(500,000)	(542,960)	(535,000)
<b>Processable Waste Collection Indirect Costs Total</b>	<b>(168,775)</b>	<b>(170,800)</b>	<b>(232,470)</b>	<b>(180,355)</b>
<b>Processable Waste Collection Total</b>	<b>3,597,895</b>	<b>3,624,990</b>	<b>3,422,420</b>	<b>3,433,935</b>
<b><u>Other Waste Services</u></b>				
Other Waste Services Revenue				
Revenue	(17,000)	(17,000)	(2,080)	(1,200)
<b>Other Waste Services Revenue Total</b>	<b>(17,000)</b>	<b>(17,000)</b>	<b>(2,080)</b>	<b>(1,200)</b>
Other Waste Services Expenditure				
Other Expenses	797,900	661,600	610,280	600,230
<b>Other Waste Services Expenditure Total</b>	<b>797,900</b>	<b>661,600</b>	<b>610,280</b>	<b>600,230</b>
<b>Other Waste Services Total</b>	<b>780,900</b>	<b>644,600</b>	<b>608,200</b>	<b>599,030</b>

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**SUMMARY OF INCOME AND EXPENDITURE**  
**BY SERVICE AREAS**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b><u>Recycling Expenditure</u></b>				
Recycling Expenditure				
Other Expenses	1,238,000	1,238,000	1,039,760	1,248,000
<b>Recycling Expenditure Total</b>	<b>1,238,000</b>	<b>1,238,000</b>	<b>1,039,760</b>	<b>1,248,000</b>
<b>Recycling Expenditure Total</b>	<b>1,238,000</b>	<b>1,238,000</b>	<b>1,039,760</b>	<b>1,248,000</b>
<b><u>Public Works Overhead</u></b>				
Public Works Overhead Revenue				
Revenue	(58,880)	(58,880)	(49,760)	(47,420)
<b>Public Works Overhead Revenue Total</b>	<b>(58,880)</b>	<b>(58,880)</b>	<b>(49,760)</b>	<b>(47,420)</b>
Public Works Overhead Expenditure				
Employee Costs	732,140	620,180	546,010	533,130
Other Employee Costs	33,430	33,430	20,620	25,650
Other Expenses	31,750	31,750	29,660	20,130
<b>Public Works Overhead Expenditure Total</b>	<b>797,320</b>	<b>685,360</b>	<b>596,290</b>	<b>578,910</b>
Public Works Overhead Indirect Costs				
Allocations	632,465	621,655	604,400	606,855
On Costs Recovery	(500,000)	(500,000)	(520,890)	(440,000)
<b>Public Works Overhead Indirect Costs Total</b>	<b>132,465</b>	<b>121,655</b>	<b>83,510</b>	<b>166,855</b>
<b>Public Works Overhead Total</b>	<b>870,905</b>	<b>748,135</b>	<b>630,040</b>	<b>698,345</b>
<b><u>Plant Operating</u></b>				
Plant Operating Expenditure				
Other Expenses	1,800,350	1,830,090	1,720,320	1,806,160
<b>Plant Operating Expenditure Total</b>	<b>1,800,350</b>	<b>1,830,090</b>	<b>1,720,320</b>	<b>1,806,160</b>
Plant Operating Indirect Costs				
Allocations	(1,801,400)	(1,830,090)	(1,496,750)	(1,806,160)
<b>Plant Operating Indirect Costs Total</b>	<b>(1,801,400)</b>	<b>(1,830,090)</b>	<b>(1,496,750)</b>	<b>(1,806,160)</b>
<b>Plant Operating Total</b>	<b>(1,050)</b>	<b>0</b>	<b>223,570</b>	<b>0</b>
<b><u>Recoverable Works</u></b>				
Recoverable Works Revenue				
Revenue	(150,000)	(150,000)	(87,250)	(100,000)
<b>Recoverable Works Revenue Total</b>	<b>(150,000)</b>	<b>(150,000)</b>	<b>(87,250)</b>	<b>(100,000)</b>
Recoverable Works Expenditure				
Other Expenses	150,000	150,000	130,180	100,000
<b>Recoverable Works Expenditure Total</b>	<b>150,000</b>	<b>150,000</b>	<b>130,180</b>	<b>100,000</b>
<b>Recoverable Works Total</b>	<b>0</b>	<b>0</b>	<b>42,930</b>	<b>0</b>
<b><u>Drainage Expenditure</u></b>				
Drainage Expenditure				
Other Expenses	278,740	274,280	295,290	305,210
<b>Drainage Expenditure Total</b>	<b>278,740</b>	<b>274,280</b>	<b>295,290</b>	<b>305,210</b>
<b>Drainage Expenditure Total</b>	<b>278,740</b>	<b>274,280</b>	<b>295,290</b>	<b>305,210</b>
<b><u>Footpaths/Cycleways Expenditure</u></b>				
Footpaths/Cycleways Expenditure				
Other Expenses	411,320	743,540	736,560	781,620
<b>Footpaths/Cycleways Expenditure Total</b>	<b>411,320</b>	<b>743,540</b>	<b>736,560</b>	<b>781,620</b>
<b>Footpaths/Cycleways Expenditure Total</b>	<b>411,320</b>	<b>743,540</b>	<b>736,560</b>	<b>781,620</b>

CITY OF VINCENT  
2016-17 BUDGET DOCUMENTS  
SUMMARY OF INCOME AND EXPENDITURE  
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	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b><u>Right of Ways Expenditure</u></b>				
Right of Ways Expenditure				
Other Expenses	297,630	155,468	148,370	148,300
<b>Right of Ways Expenditure Total</b>	<b>297,630</b>	<b>155,468</b>	<b>148,370</b>	<b>148,300</b>
<b>Right of Ways Expenditure Total</b>	<b>297,630</b>	<b>155,468</b>	<b>148,370</b>	<b>148,300</b>
<b><u>Roads Expenditure</u></b>				
Roads Expenditure				
Other Expenses	2,885,840	1,840,460	1,837,230	1,844,570
<b>Roads Expenditure Total</b>	<b>2,885,840</b>	<b>1,840,460</b>	<b>1,837,230</b>	<b>1,844,570</b>
<b>Roads Expenditure Total</b>	<b>2,885,840</b>	<b>1,840,460</b>	<b>1,837,230</b>	<b>1,844,570</b>
<b><u>Street Cleaning Expenditure</u></b>				
Street Cleaning Expenditure				
Other Expenses	505,910	597,210	613,250	608,500
<b>Street Cleaning Expenditure Total</b>	<b>505,910</b>	<b>597,210</b>	<b>613,250</b>	<b>608,500</b>
<b>Street Cleaning Expenditure Total</b>	<b>505,910</b>	<b>597,210</b>	<b>613,250</b>	<b>608,500</b>
<b><u>Traffic Control for Roadworks Expenditure</u></b>				
Traffic Control for Roadworks Expenditure				
Other Expenses	96,500	94,500	77,220	92,000
<b>Traffic Control for Roadworks Expenditure Total</b>	<b>96,500</b>	<b>94,500</b>	<b>77,220</b>	<b>92,000</b>
<b>Traffic Control for Roadworks Expenditure Total</b>	<b>96,500</b>	<b>94,500</b>	<b>77,220</b>	<b>92,000</b>
<b><u>Roadwork Signs and Barricades Expenditure</u></b>				
Roadwork Signs and Barricades Expenditure				
Other Expenses	1,550	1,550	1,640	650
<b>Roadwork Signs and Barricades Expenditure Total</b>	<b>1,550</b>	<b>1,550</b>	<b>1,640</b>	<b>650</b>
<b>Roadwork Signs and Barricades Expenditure Total</b>	<b>1,550</b>	<b>1,550</b>	<b>1,640</b>	<b>650</b>
<b><u>Sump Expenditure</u></b>				
Sump Expenditure				
Other Expenses	2,000	2,000	4,660	1,500
<b>Sump Expenditure Total</b>	<b>2,000</b>	<b>2,000</b>	<b>4,660</b>	<b>1,500</b>
<b>Sump Expenditure Total</b>	<b>2,000</b>	<b>2,000</b>	<b>4,660</b>	<b>1,500</b>
<b><u>Works Depot</u></b>				
Works Depot Expenditure				
Employee Costs	160,960	148,420	144,340	159,210
Other Employee Costs	5,250	5,250	4,440	7,050
Other Expenses	11,050	11,050	7,160	7,780
<b>Works Depot Expenditure Total</b>	<b>177,260</b>	<b>164,720</b>	<b>155,940</b>	<b>174,040</b>
Works Depot Indirect Costs				
Allocations	(177,260)	(164,720)	(153,890)	(174,040)
<b>Works Depot Indirect Costs Total</b>	<b>(177,260)</b>	<b>(164,720)</b>	<b>(153,890)</b>	<b>(174,040)</b>
<b>Works Depot Total</b>	<b>0</b>	<b>0</b>	<b>2,050</b>	<b>0</b>



CITY OF VINCENT  
 2016-17 BUDGET DOCUMENTS  
 SUMMARY OF INCOME AND EXPENDITURE  
 BY SERVICE AREAS  
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	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b>Depot Building</b>				
Depot Occupancy Costs				
Building Maintenance	112,140	114,390	124,720	96,790
Ground Maintenance	11,970	14,470	9,820	0
Other Expenses	235,650	234,660	236,010	242,970
<b>Depot Occupancy Costs Total</b>	<b>359,760</b>	<b>363,520</b>	<b>370,550</b>	<b>339,760</b>
Depot Indirect Costs				
Allocations	(359,760)	(363,520)	(348,060)	(339,760)
<b>Depot Indirect Costs Total</b>	<b>(359,760)</b>	<b>(363,520)</b>	<b>(348,060)</b>	<b>(339,760)</b>
<b>Depot Building Total</b>	<b>0</b>	<b>0</b>	<b>22,490</b>	<b>0</b>
<b>Net Operating</b>	<b>2,494,289</b>	<b>1,300,281</b>	<b>1,199,000</b>	<b>1,285,400</b>



**CITY OF VINCENT**

# **SUPPORTING SCHEDULES**

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**SUPPORTING SCHEDULES**  
**OPERATING PROGRAMMES**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b>ADMINISTRATION</b>				
Chief Executive Office Programmes				
Strategic Community Plan	0	0	0	200,000
Project Management Framework	0	0	0	80,000
Management Initiatives	300,000	294,730	131,272	150,000
	<b>300,000</b>	<b>294,730</b>	<b>131,272</b>	<b>430,000</b>
Human Resources Programmes				
Frontline Leadership	0	0	0	50,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>
<b>SENIOR, DISABILITY AND YOUTH SERVICES</b>				
Seniors Programmes				
Seniors Week Expenditure	7,500	7,500	7,868	0
Seniors Programme Revenue	(15,000)	(15,000)	(10,030)	(10,000)
Seniors Programme Expenditure	35,000	35,000	24,750	25,000
	<b>27,500</b>	<b>27,500</b>	<b>22,588</b>	<b>15,000</b>
Youth Programmes				
Youth Events Revenue	(1,000)	0	0	0
Youth Events Expenditure	10,000	10,000	8,745	15,000
School Holiday Events Revenue	(1,000)	0	0	0
School Holiday Events Expenditure	15,000	15,000	7,489	0
Youth Development Grants	5,000	4,000	3,786	0
Kid Sport Revenue	(10,000)	(20,000)	(20,000)	(15,000)
Kid Sport Expenditure	10,000	20,000	14,074	15,000
Spirit of Christmas Banners Expenditure	5,000	5,000	6,394	5,000
	<b>33,000</b>	<b>34,000</b>	<b>20,488</b>	<b>20,000</b>
Community Programmes				
Community Bus Operations Revenue	(5,000)	(1,500)	(832)	(1,500)
Community Bus Operations Expenditure	30,000	30,000	21,745	20,400
Transport Assistant Donations Expenditure	7,500	2,000	0	0
	<b>32,500</b>	<b>30,500</b>	<b>20,913</b>	<b>18,900</b>
Donations and Sponsorships				
Community Support Grants	47,500	47,500	10,629	100,000
Meals on Wheels	10,000	6,500	6,044	6,500
General Donations	5,000	5,000	1,759	0
Gardening and Cleaning Services	5,000	2,000	247	0
Rough Sleepers	0	0	0	8,000
	<b>67,500</b>	<b>61,000</b>	<b>18,679</b>	<b>114,500</b>

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**SUPPORTING SCHEDULES**  
**OPERATING PROGRAMMES**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

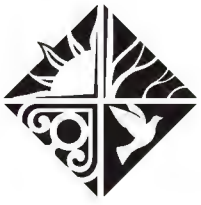
	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b>RECREATION, ARTS AND CULTURE SERVICES</b>				
Events				
Concerts In The Park Expenditure	30,000	30,000	23,837	30,000
Festival Expenditure	92,000	92,000	94,483	73,530
North Perth Local (Event Sponsorship) Expenditure	45,000	45,000	45,000	20,000
Beaufort Street Festival Expenditure	75,000	75,000	75,000	36,000
Seeding Grant	0	0	0	6,000
Rotary Fair Expenditure	20,000	20,000	19,506	57,000
Leederville Festival Expenditure	50,000	50,000	50,000	60,500
Mount Hawthorn Festival Expenditure	47,000	47,000	46,818	53,800
Form Art Festival Expenditure	30,000	0	0	0
	<b>389,000</b>	<b>359,000</b>	<b>354,644</b>	<b>336,830</b>
Reconciliation Programmes				
Reconciliation Action Plan	10,000	10,000	0	10,000
Naidoc Week Events Revenue	0	0	0	(3,000)
Naidoc Week Events Expenditure	5,000	5,000	5,273	6,000
Reconciliation Week Events	0	0	0	3,000
	<b>15,000</b>	<b>15,000</b>	<b>5,273</b>	<b>16,000</b>
Recreation Programmes				
Sporting Clubs Development Program Expenditure	1,000	0	0	0
Sports Grants Expenditure	5,000	6,000	6,478	0
Recreation Programmes Expenditure	10,000	10,000	12,196	6,000
Dog Programmes Expenditure	2,500	0	0	0
Community Development Programs Revenue	(20,000)	(40,770)	(28,220)	(23,365)
Community Development Programs Expenditure	19,000	65,000	33,992	23,365
Physical Activity Plan Expenditure	5,000	0	0	0
Mens Shed Expenditure	5,000	500	269	0
	<b>27,500</b>	<b>40,730</b>	<b>24,715</b>	<b>6,000</b>
Arts Programmes				
Laneway Collective Art	20,000	20,000	15,000	0
Public Community Artworks	25,000	25,000	12,530	30,000
Community Arts Programme	30,000	30,000	23,547	20,000
Mural/Wall Art	47,000	47,000	35,206	35,000
Community Banners	5,000	5,000	0	2,000
Artworks/Events Legal Fees	5,000	5,000	2,602	2,000
	<b>132,000</b>	<b>132,000</b>	<b>88,885</b>	<b>89,000</b>
<b>LIBRARY SERVICES</b>				
Library Programmes				
Better Beginning	5,500	5,500	2,675	5,500
Children's Book Week	2,000	2,000	1,827	2,000
	<b>7,500</b>	<b>7,500</b>	<b>4,502</b>	<b>7,500</b>
Local History Programmes				
Local History Collection	11,500	11,500	8,612	11,500
	<b>11,500</b>	<b>11,500</b>	<b>8,612</b>	<b>11,500</b>
<b>COMMUNITY SAFETY SERVICES</b>				
Community Safety Programmes				
Vincent Graffiti Project	2,000	2,000	1,272	2,500
Local Government Partnership Fund	1,500	1,500	435	1,500
Rough Sleepers Project	6,000	6,000	6,000	0
	<b>9,500</b>	<b>9,500</b>	<b>7,707</b>	<b>4,000</b>

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
**SUPPORTING SCHEDULES**  
**OPERATING PROGRAMMES**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b>HEALTH SERVICES</b>				
Health Programmes				
Health Promotion Expenditure	2,000	2,000	0	2,000
Air Quality Program Expenditure	2,000	2,000	0	3,000
Public Health Plan Expenditure	12,000	5,000	2,769	10,000
Compliance Recoverable Works Revenue	(30,000)	0	0	(30,000)
Compliance Recoverable Works Expenditure	30,000	0	0	30,000
Feral Pigeon Control Program Expenditure	25,000	10,000	2,700	0
	<b>41,000</b>	<b>19,000</b>	<b>5,469</b>	<b>15,000</b>
Food Programmes				
Menuwise	10,000	0	0	5,000
	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
<b>COMPLIANCE SERVICES</b>				
Compliance Programmes				
Compliance Recoverable Works Revenue	(30,000)	(30,000)	0	(30,000)
Compliance Recoverable Works Expenditure	30,000	30,000	0	30,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>POLICY AND PLACE SERVICES</b>				
Strategic Planning Programmes				
Town Planning Scheme Amendments and Policies	75,000	100,000	30,872	0
Strategic Planning & Heritage Publicity and Promotion	15,000	15,000	9,753	0
Web Page Maintenance for Vincent Vision & Heritage	2,000	2,000	200	0
Strategic Planning Projects	0	0	0	95,000
Policy and Place Consultation and Communication	0	0	0	24,000
	<b>92,000</b>	<b>117,000</b>	<b>40,825</b>	<b>119,000</b>
Sustainability Programmes				
Promotion of Sustainable Design	20,000	20,000	13,022	20,000
Sustainability Environmental Plan	20,000	20,000	8,760	30,000
Sustainability Education Programs	6,000	6,000	2,464	8,000
	<b>46,000</b>	<b>46,000</b>	<b>24,246</b>	<b>58,000</b>
Heritage Programmes				
Heritage Lacework Replica Revenue	(200)	(200)	0	0
Heritage Lacework Replica Expenditure	500	500	0	0
Heritage Plaques Revenue	(1,000)	(1,000)	0	0
Heritage Plaques Expenditure	6,000	6,000	2,559	0
Heritage Promotional (Calendar) Expenditure	10,000	10,000	8,701	0
Heritage Information Workshops Expenditure	3,000	3,000	781	0
Building Design and Conservation Awards Expenditure	10,000	10,000	130	10,000
Heritage Publicity and Promotion	0	0	0	12,240
	<b>28,300</b>	<b>28,300</b>	<b>12,171</b>	<b>22,240</b>
Place Management Programmes				
Place Management Program	100,000	100,000	63,767	25,000
	<b>100,000</b>	<b>100,000</b>	<b>63,767</b>	<b>25,000</b>

**CITY OF VINCENT**  
**2016-17 BUDGET DOCUMENTS**  
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**FOR THE YEAR ENDED 30TH JUNE 2017**

	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Projected Actuals \$	2016/17 Proposed Budget \$
<b>ENGINEERING DESIGN SERVICES</b>				
Travel Smart Programmes				
Travel Smart Actions	10,000	10,000	5,003	6,000
Travel Smart - Community Revenue	0	0	(79)	(500)
Travel Smart - Community Expenditure	38,000	38,000	35,892	37,000
	<b>48,000</b>	<b>48,000</b>	<b>40,816</b>	<b>42,500</b>
<b>ENVIRONMENTAL SERVICES</b>				
Environmental Programmes				
Environmental Grants and Awards	10,000	10,000	9,980	10,000
Environmental Monitoring	35,000	43,000	30,345	35,000
Environmental Promotion	19,000	19,000	13,349	10,000
Education/Workshops	8,000	4,000	2,738	8,000
Switch Your Thinking	5,000	5,000	5,000	0
Voluntary Planting/National Tree Day	7,000	7,000	5,359	7,000
Local Plants Projects	15,000	15,000	13,078	15,000
Environmental Initiatives	18,000	10,000	11,989	15,000
Adopt A Verge Initiative	80,000	84,000	88,264	100,000
Adopt a Tree Initiative	0	0	0	5,000
	<b>197,000</b>	<b>197,000</b>	<b>180,102</b>	<b>205,000</b>
<b>WASTE MANAGEMENT SERVICES</b>				
Waste Management Programmes				
Waste Management Strategy	60,000	10,000	13,400	30,000
	<b>60,000</b>	<b>10,000</b>	<b>13,400</b>	<b>30,000</b>



CITY OF VINCENT



# FEES AND CHARGES

2016/17



Adopted Ordinary Council Meeting » 26 July 2016



**CITY OF VINCENT**

**FEES AND CHARGES  
2016/2017  
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**FEES AND CHARGES 2016/2017**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>Photocopying</b>				
<b>Library (coin operated)</b>				
Black and White	per copy	\$0.30	\$0.30	Y
Colour A4	per copy	\$2.50	\$2.50	Y
Colour A3	per copy	\$4.00	\$4.00	Y
<b>Facsimiles</b>				
First Page		\$3.00	\$3.00	Y
Each additional page		\$1.50	\$1.50	Y
<b>General</b>				
Replace lost membership card		\$10.50	\$10.50	N
Administration Fee on Overdue Notices		\$10.00	\$10.00	N
Earbuds for Playaway Books		\$2.00	\$2.00	Y
Printing pages from Internet	per page	\$0.30	\$0.30	Y
"Early Businesses" book – Softcover		\$35.00	\$35.00	Y
"Beatty Park" book – soft cover		\$20.00	\$20.00	Y
"Beatty Park" book – hard cover		\$30.00	\$30.00	Y
Red library bags	each	\$1.00	\$1.00	Y
Coffee Machine	per cup	\$3.00	\$3.00	Y
Local History Photographs (for private use)		\$10.00	\$10.00	Y
Local History Photographs (for commercial use)		\$20.00	\$20.00	Y
<b>Media room hire</b>				
Businesses	per hour	\$40.00	\$40.00	Y
Community Groups	per hour	\$20.00	\$20.00	Y
Interview room hire – Businesses	per hour	\$15.00	\$15.00	Y
Refund administration fee		\$10.00	\$10.00	Y



## FEES AND CHARGES 2016/2017

**RATES**

		2015/16	2016/17	GST
<b>Ownership Enquiry Fee</b>			\$7.00	
<b>Settlement Enquiries</b>				
Orders and Requisitions Settlement	per Lot	\$147.00	\$149.00	N
Rates Settlement Enquiry Fee only	per Lot	\$52.00	\$53.00	N
Settlement enquiry letter (includes Orders, Requisitions and Rate Enquiry)	per Lot	\$165.00	\$167.00	N
Reply to a Property Settlement Questionnaire (Planning only)		\$73.00	\$74.00	N
<b>General Charges</b>				
Provision of Rating data per financial year	per year	\$22.00	\$22.00	N
Refund of Overpaid Rates		\$13.00	\$13.00	N
Re-print of annual rate notice		\$11.00	\$11.00	N
Special Payment Arrangement Administration Fee		\$55.00	\$56.00	N
Instalment Administration Fee		\$36.00	\$39.00	N
Special Payment Arrangement Direct Debit Administration Fee		\$39.00	\$40.00	N



**FEES AND CHARGES 2016/2017**

**RATES Cont'd.....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>Notice of Discontinuance – Issue notification or Notice of Discontinuance</b>		\$20.00	\$20.00	N
Electoral Rolls (Ward) Hard Copy		\$50.00	\$75.00	N
Electoral Rolls (Ward) CD/USB		\$50.00	\$50.00	N
Annual Budget		\$25.00	\$25.00	N
Council Minutes Hard Copy–Whole Document	per Meeting	\$20.00	\$20.00	N
Council Minutes CD/USB	per Meeting	\$16.00	\$16.00	N
Council Meetings – Purchase of Recorded Information	per meeting	\$31.00	\$31.00	N
Council Meetings – Supervision of the listening of Recorded Information, if in an unsecured environment	per hour	\$40.00	\$40.00	N
Council Meetings – Purchase of transcribed recording of Recorded Information	per hour to transcribe recording	\$40.00	\$40.00	N
Issue of written Zoning advice only	per property	\$75.00	\$75.00	N
Issue of written Planning advice	per property	\$75.00	\$75.00	N
Issue of written Heritage Advice	per property	\$80.00	\$80.00	N
Issue of Heritage Advice- Involves Preliminary Heritage Check	per property	\$125.00	\$125.00	N
Issue of Heritage Advice - Involves Full Heritage Assessment	per property	\$175.00	\$175.00	N
Street Directory CD/USB format		\$400.00	\$400.00	N
Freedom of Information request (FOI)		\$30.00	\$30.00	N
Application fee to make a Relationship Declaration		\$130.00	\$135.00	N
Replacement of Declaration Certificate		\$25.00	\$25.00	N
Certified Copy of entry – Relationship Declaration Register		\$25.00	\$25.00	N



**FEES AND CHARGES 2016/2017**

**RANGERS AND COMMUNITY SAFETY SERVICES**

<b>DOGS</b>	<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>Sterilised Dog</b>			
1 Year	\$20.00	*	N
3 Years	\$42.50	*	N
1 Year (Pensioner)	\$10.00	*	N
3 Years (Pensioner)	\$21.25	*	N
Lifetime registration period	\$100.00	*	N
Lifetime registration period (pensioner)	\$50.00	*	N
<b>Unsterilised Dog</b>			
1 Year	\$50.00	*	N
3 Years	\$120.00	*	N
1 Year (Pensioner)	\$25.00	*	N
3 Years (Pensioner)	\$60.00	*	N
Lifetime registration period	\$250.00	*	N
Lifetime registration period (pensioner)	\$125.00	*	N

\* All above charges are prescribed under Regulation 17 of the Dog Regulations 2013

<b>CATS</b>	<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
Annual registration of a cat	\$20.00	*	N
<b>Concessional registration fee</b>		*	N
3 Years	\$42.50	*	N
3 Years (Pensioner)	\$21.25	*	N
Lifetime registration period	\$100.00	*	N
Lifetime registration period (Pensioner)	\$50.00	*	N
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	*	N

\* All above charges are prescribed under Schedule 3 of the Cat Regulations 2012



**FEES AND CHARGES 2016/2017**

**RANGERS AND COMMUNITY SAFETY SERVICES Cont'd....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>DOG POUND</b>				
Seizure and Impounding		\$86.00	\$87.00	N
Daily Maintenance (after 24 hours)		\$27.00	\$28.00	N
Euthanasia		\$70.00	\$71.00	N
Administration Charge		\$54.00	\$55.00	N
<b>Release of dogs or cats outside normal working hours – Additional Fee</b>				
On Shift		\$64.00	\$65.00	N
Call Out		\$135.00	\$137.00	N
<b>ABANDONED VEHICLES</b>				
Towage		\$162.00	\$130.00	Y
Administration Fee		\$65.00	\$270.00	Y
Daily Impound Fee		\$22.00	\$23.00	N
<b>RESIDENTIAL VERGE SIGNAGE</b>				
Sign		\$17.00	\$18.00	Y
Clamp (Sold 2 at a time)	each	\$1.70	\$2.00	Y
Pole		\$29.00	\$30.00	Y
<b>BUSKING FEES (Public Entertainers)</b>				
One-off permit		\$27.00	\$28.00	N
Three month permit		\$53.00	\$54.00	N
Annual permit		\$107.00	\$108.00	N
<b>RELEASE FEES (Impounded Items)</b>				
Shopping Trolleys, signage etc			\$75.00*	N
Daily Impound Fee			\$23.00*	

\* This was previously on fees and charges in 2010



## FEES AND CHARGES 2016/2017

**RANGERS AND COMMUNITY SAFETY SERVICES Cont'd....**

		2015/16	2016/17	GST
<b>PERMITS</b>				
<b>FOOTPATHS</b>				
Display Licence (1 Year)		\$78.00	0*	N
Display Licence (3 Year)		\$130.00	0*	N
<b>WORK ZONES</b>				
Establishment Fee		\$676.00	\$686.00	N
Operating Fees daily rate/bay		\$21.00	\$22.00	N
<b>PERMITS</b>				
Non-refundable Admin Fee (Skip bin) <b>Verge</b>		\$41.60	\$42.00	N
Non-refundable Admin Fee (Skip bin) <b>Road</b>		\$52.00	\$53.00	N
Non-refundable Administration Fee (Closure Requiring Traffic Management Plans)		\$130.00	\$132.00	N
Non refundable Administration Fee		\$75.00	\$76.00	N

\* Removed as per OMC resolution March 2016



**FEES AND CHARGES 2016/2017**

**PARKING**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>CAR PARKING FEES PER DAY</b>				
<b>Hourly Rate</b>				
Frame Court Car Park (3P Section)	3hr limit	\$2.50	\$2.60	Y
The Avenue Car Park	1st hr free	\$2.50	\$2.60	Y
Barlee St Car Park	1st hr free	\$2.50	\$2.60	Y
Brisbane Street Car Park	1st hr free	\$2.50	\$2.60	Y
Chelmsford Rd Car Park	1st hr free	\$2.50	\$2.60	Y
Raglan Road Car Park	1st hr free	\$2.50	\$2.60	Y
Leederville Hotel Car Park	1st hr free	\$2.50	\$2.60	Y
Stadium Car Park (8am to 10pm Daily)		\$2.50	\$2.60	Y
William Street (8am to 10pm Daily)			\$3.70	Y
<b>All Day Fee</b>				
Frame Court Car Park (All-day Section)	1st hr free	\$17.00	\$17.20	Y
The Avenue Car Park	1st hr free	\$17.00	\$17.20	Y
Barlee St Car Park	1st hr free	\$17.00	\$17.20	Y
Brisbane Street Car Park	1st hr free	\$17.00	\$17.20	Y
Chelmsford Rd Car Park	1st hr free	\$17.00	\$17.20	Y
Raglan Road Car Park	1st hr free	\$17.00	\$17.20	Y
Leederville Hotel Car Park	1st hr free	\$17.00	\$17.20	Y
Stadium Car Park (8am to 10pm Daily)		\$17.00	\$17.20	Y
<b>PARKING PERMITS</b>				
All Car Parks	per month	\$165.00	\$169.60	Y
Commercial parking permits	per annum	\$1,710.00	\$1,736.00	Y
Replacement residential parking permits	each	\$27.00	\$28.00	N
Replacement commercial parking permits	each	\$54.00	\$55.00	N



**FEES AND CHARGES 2016/2017**

**PARKING Cont'd....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>KERBSIDE PARKING FEES – DAY Hourly Rate</b>				
William Street (kerbside)		\$3.30	\$3.70*	Y
Brewer Street (8am to 10pm Daily)		\$2.50	\$2.60	Y
Pier Street (8am to 10pm Daily)		\$2.50	\$2.60	Y
Stirling Street (8am to 10pm Daily)		\$2.50	\$2.60	Y
Stuart Street (8am to 5.30pm Mon-Fri & 8am to noon Sat)		\$2.50	\$2.60	Y
Newcastle Street – West of Loftus St. (8am to 10pm Daily)		\$3.30	\$2.60	Y
Frame Court		\$2.50	\$2.60	Y
Oxford Street		\$2.50	\$2.60	Y
Vincent Street		\$2.50	\$2.60	Y
Brisbane Street		\$2.50	\$2.60	Y
Barlee Street		\$2.50	\$2.60	Y
Beaufort Street		\$2.50	\$2.60	Y
Braid Street		\$2.50	\$2.60	Y
Broome Street	1st hr free	\$2.50	\$2.60	Y
Chelmsford Road		\$2.50	\$2.60	Y
Clarence Street		\$2.50	\$2.60	Y
Fitzgerald Street		\$2.50	\$2.60	Y
Forbes Road		\$2.50	\$3.70**	Y
Grosvenor Road		\$2.50	\$2.60	Y
Harold Street	1st hr free	\$2.50	\$2.60	Y
Leederville Parade		\$2.50	\$2.60	Y
Lindsay Street		\$2.50	\$2.60	Y
Mary Street	1st hr free	\$2.50	\$2.60	Y
Money Street		\$2.50	\$2.60	Y
Monger Street		\$2.50	\$2.60	Y
Newcastle Street – East of Fitzgerald St		\$3.30	\$3.70	Y
Oxford Street		\$2.50	\$2.60	Y
Parry Street		\$2.50	\$2.60	Y
Raglan Road		\$2.50	\$2.60	Y
Richmond Street		\$1.20	\$1.30	Y

\* Fees raised to conform to Council decision on fees for the new William Street Car Park

\*\* Forbes Road is located next to the Williams Street C/P





## FEES AND CHARGES 2016/2017

### **PARKING** Cont'd....

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>LOTON PARK TEMPORARY EVENT PARKING</b>				
Vehicle - Flat Rate			\$20.00	Y
Vehicle – ACROD permit holder			\$10.00	Y



**FEES AND CHARGES 2016/2017**

**HEALTH SERVICES**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>Food Businesses</b>				
Notification of new establishment or change in business operation type or ownership		\$52.00	\$50.00	N
Application for fit-out or alteration (where Building Permit not required)		\$126.00	\$130.00	
Annual Assessment – High Risk		\$636.00	\$640.00	N
Annual Assessment – Medium Risk		\$527.00	\$530.00	N
Annual Assessment – Low Risk		\$344.00	\$340.00	N
Food Condemnation assessment	per hour	\$111.00	\$80.00	N
Foodsafe Trained			\$40.00*	N
Foodsafe Accredited			\$100.00*	
<b>Food Stallholders - Annual (venue specific including markets)</b>				
Annual Permit – Medium – High Risk		\$378.00	\$390.00	N
Annual Permit – Low Risk		\$126.00	\$130.00	N
Not-for-profit/Charitable Organisations (i.e. fundraising events)		Nil	Nil	N
<b>Food Stallholders –Event Based (eg festivals, miscellaneous)</b>				
Application (assessment only) For a maximum of four occasions in any 12 month period			\$50.00**	
Medium or High Risk		\$124.00	\$95.00	
Low risk		\$66.00	\$65.00	
Not-for-profit/Charitable organisations (i.e. fundraising events)		Nil	Nil	N
<b>Mobile Food Vendor 'Vending Vincent'</b>				
Annual Permit – Medium or high risk		\$892.00	\$900.00	N
Annual Permit – Low risk		\$644.00	\$650.00	N

\* Food Safety Training program being introduced 2016/17

\*\* Food stalls that do not require an inspection



**HEALTH SERVICES Cont'd....**

		2015/16	2016/17	GST
<b>Public Buildings</b>				
Annual Building Assessments:				
Risk Type – High		\$379.00	\$390.00	N
Risk Type – Med		\$189.00	\$190.00	N
Risk Type - Low		\$94.00	\$90.00	N
Discount on Annual Building Assessment if a registered food business		25%	25%	
Applications to construct, extend or alter:				
High Risk		\$631.00	\$640.00	
Low or Medium risk		\$344.00	\$350.00	
Temporary Public Buildings:				
5,000 attendees and above		\$652.00	\$660.00	
500 – 4,999 attendees		\$357.00	\$360.00	
499 attendees or less		\$179.00	\$180.00	
Not-for-profit/Charitable organisations (i.e. fundraising events)			Nil	
<b>Lodging Houses</b>				
Annual Registration		\$432.00	\$440.00	N
<b>Morgues</b>				
Annual Licence		\$200.00	\$210.00	N
<b>Liquor and Gaming Control</b>				
Section 39 Certification		\$260.00	\$260.00	N
Liquor and Gaming Permits:				N
One-offs		\$130.00	\$100.00	
Long term (minimum 1 year)		\$508.00	\$530.00	
Not-for-profit/Charitable organisations (i.e. fundraising events)		Nil	Nil	



**FEES AND CHARGES 2016/2017**

**HEALTH SERVICES Cont'd....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>Water Sampling/Audits</b>				
Annual Assessment – more than 3 water bodies		\$661.00	\$670.00	N
Annual Assessment – 2 or 3 water bodies		\$379.00	\$380.00	N
Annual Assessment – 1 water body		\$253.00	\$260.00	N
Second re-sample within the month due to non-compliance		\$82.00	\$80.00	N
<b>General</b>				
Transfer of an annual permits, licences and registrations (e.g. Lodging Houses)		\$102.00	\$100.00	N
Reinspection due to incomplete/unsatisfactory work; non-compliance with formal directions/notices	per hour	\$126.00	\$80.00	
Late payment of Health Services fees	per month after second request	\$66.00	\$60.00	N
Health Work Order / Settlement Enquiry (i.e. Food Business, Lodging House)		\$184.00	\$190.00	N
Initial inspection of a new Food Vehicle (no longer charged)		\$189.00	0	N
Sampling upon request (at discretion of Manager): Officer Time Analytical costs	per hour	\$88.00	\$88.00 At cost	Y
Fees for annual permits, licences and registrations (excluding Offensive Trades) charged on a monthly pro-rata basis, minimum 1 month, up to 30 June.				
<b>Noise</b>				
Regulation 18 (non-conforming event e.g. concerts) Application and Late Fees as per Environmental Protection (Noise) Regulations 1997				
Application		\$1,000.00	*	N
Late		\$250.00	*	N
Regulation 13 (out-of-hours construction) Application where work is conducted by a Business.		\$129.00	\$130.00	N

\* As per regulation



**HEALTH SERVICES Cont'd....**

		2015/16	2016/17	GST
<b>OUTDOOR EATING AREAS (ALFRESCO DINING)</b>				
Initial Application Fee		\$220.00	0	N
Annual Licence Renewal Fee		\$73.00	0	N
Transfer of an Annual Licence		\$73.00	0	N
Floor Area Charge	per square metre	\$88.00	0	N
Brass Delineation Plates	per plate	\$27.00	0	N
Amendment Fee - If 25% or less than current approved Outdoor Eating Area being altered		\$114.00	0	N
Amendment Fee - If more than 25% of current approved Outdoor Eating Area being altered		\$218.00	0	N
<b>OFFENSIVE TRADES</b>				
<b>Fees as per Offensive Trades (Fees) Regulations 1976</b>				
Laundries and Dry cleaning Establishments		\$146.00	**	N
Poultry Processing establishments		\$296.00	**	N
Fish Processing Establishment in which fish are cleaned and prepared		\$296.00	**	N
Shellfish and Crustacean Processing Establishments		\$296.00	**	N
Other Offensive Trades not specified		\$296.00	**	N
<b>Fees as per Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974</b>				
Application for the approval of an apparatus by Local Governments under the Regulations like Grey water Reuse Systems		\$118.00	**	N
Issuing of 'Permit to Use an Apparatus'		\$118.00	**	N

\*\* Fees set by above Regulations



**BUILDING AND PLANNING**

		2015/16	2016/17	GST
<b>ARCHIVE SEARCHES</b>				
<b>Plan search &amp;/or retrieval from archives (now includes scanned copy of plans)</b>	Timeframe			
City of Vincent Only (1993 - current)	10 days	\$52.00	\$60.00*	N
City of Vincent and City of Stirling Combined	10 days	\$78.00	\$90.00*	N
City of Vincent and City of Perth Combined	10 days	\$78.00	\$90.00*	N
City of Vincent and City of Perth Combined	24 HR Service	\$280.80	\$300.00*	N
<b>BUILDING PLAN COPIES</b>				
A4 - black and white	per copy	\$0.45	\$0.45*	N
A3 - black and white	per copy	\$0.65	\$0.65*	N
A2 - black and white				
1 - 5 copies	per copy	\$3.55	\$3.60*	N
6 - 10 copies	per copy	\$3.05	\$3.10*	N
21 or more copies	per copy	\$2.50	\$2.50*	N
A1 - black and white				
1 - 5 copies	per copy	\$4.15	\$4.20*	N
6 - 10 copies	per copy	\$3.65	\$3.70*	N
21 or more copies	per copy	\$3.15	\$3.20*	N
A0 - black and white				
1 - 5 copies	per copy	\$6.15	\$6.25*	N
6 - 10 copies	per copy	\$5.65	\$5.75*	N
21 or more copies	per copy	\$5.00	\$5.05*	N
Delivery & collection of plans from a printer where applicable		\$83.50	\$84.75*	N

\* Now includes scanned copy of plans



**FEEES AND CHARGES 2016/2017**

**BUILDING AND PLANNING Cont'd....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
Administration fee associated with the preparation of a subdivision/amalgamation legal agreement		\$338.00	\$343.00	N
<b>Assurance Bond</b>				
Subdivision		\$6,552.00	\$6,552.00	N
Amalgamation		\$3,016.00	\$3,016.00	N
Administration Fee associated with the arrangement of other planning, building or heritage related legal documentation by the City		\$83.00	\$83.00	N
<b>HERITAGE FEES</b>				
Hire of Brookman and Moir Street Lacework		\$36.40	\$36.40	N
Bond for Brookman and Moir Street Lacework		\$520.00	\$520.00	N

	<b>2015/16</b>	<b>GST</b>
<b>FORM 24 – Certificate of Approval</b>		
Built Strata Form 24 fee (1 – 5 allotments)	Base rate \$656 plus fee per lot of \$65	N
Built Strata Form 24 fee (6 – 100 allotments)	Base rate \$981, plus fee per lot in excess of 5 lots of \$43.50	N
Built Strata Form 24 fee (in excess of 100 allotments)	The application fee is capped at 100 lots. The maximum fee payable is \$5,113.50	N



**BUILDING AND PLANNING Cont'd....**

**Applications for Building Permits**

			2015/16 Fee	Minimum	GST
Item	Form	Application			
1	FORM BA1	<b>Certified application for a building permit</b> (s. 16(l))			
		(a) for building work for a class 1 or class 10 building or incidental structure	Estimated Value (GST inc) x 0.19% \$95.00	\$96.00*	N
		(b) for building work for a class 2 to class 9 building or incidental structure	Estimated Value (GST inc) x 0.09% \$95.00	\$96.00*	N
2	FORM BA2	<b>Uncertified application for a building permit</b> (s. 16(l))			
		(a) for building work for a class 1 or class 10 building or incidental structure	Estimated Value (GST inc) x 0.32% \$95.00	\$96.00*	N
3	FORM BA22	<b>Application to extend the time during which a building permit has effect</b> (s. 32(3)(f))	\$95.00	\$96.00*	N

\* As prescribed in the draft 2016/17 Building Act Fees

**Application for Demolition Permits**

			2015/16 Fee	2016/17	GST
Item	Form	Application			
1	FORM BA5	<b>Application for a demolition permit</b> (s. 16(l))			
		(a) for demolition work in respect of a class 1 or class 10 building or incidental structure	\$95.00	\$96.00*	N
		(b) for demolition work in respect of a class 2 to class 9 building	\$95 for each storey of the building	\$96.00*	N
2	FORM BA22	<b>Application to extend the time during which a demolition permit has effect</b> (s. 32(3)(f))		\$96.00*	N

\* As prescribed in the draft 2016/17 Building Act Fees





**FEES AND CHARGES 2016/2017**

**BUILDING AND PLANNING Cont'd....**

**Building Services Levy**

\*The Building Services Levy is payable to the Permit Authority when the application is made.

		2015/16	2016/17	GST
<b>Application Type</b>	<b>Over \$45,000</b>	<b>Up to \$45,000</b>	<b>Up to \$45,000</b>	
Building Permit	Value of Work x 0.137%	\$61.65	\$61.65	N
Demolition Permit	Value of Work x 0.137%	\$61.65	\$61.65	N
Occupancy Permit for approved building work (s48 & s46 fee not applicable)		\$61.65	\$61.65	N
Building Approval Certificate for approved building work		\$61.65	\$61.65	N
Occupancy Permit for unauthorised building work	Value of Work x 0.18%	\$123.30	\$123.30	N
Building Approval Certificate for unauthorised building work	Value of Work x 0.18%	\$123.30	\$123.30	N

**Building Construction Industry Training Fund (BCITF)**

The BCITF Levy is payable to the Permit Authority or to BCITF (proof of payment is required) when the application is made.

2014/2015	
BCITF Fee =	Value of Construction Work x 0.2% over \$20,000

**Application for Occupancy Permits - Class 2-9 Buildings**

			2015/16 Fee	Minimum	GST
Item	Form	Application			
1	FORM BA9	Application for an occupancy permit for a completed building (class 2-9) (s. 46)		\$96.00*	N
2	FORM BA9	Application for a temporary occupancy permit for an incomplete building (class 2-9) (s. 47)		\$96.00*	N
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)		\$96.00*	N
4	FORM BA9	Application for a replacement occupancy permit for permanent change of the building's use, classification (class 2-9)(s. 49)		\$96.00*	N
5	FORM BA9	Application to replace an occupancy permit for an existing building (class 2-9) (s. 52(1))		\$96.00*	N

\* As prescribed in the draft 2016/17 Building Act Fees



**FEEES AND CHARGES 2016/2017**

**BUILDING AND PLANNING Cont'd....**

Item	Form		2015/16 Fee	Minimum	GST
6	FORM BA9	Application for an occupancy permit for a building in respect of which <b>UNAUTHORISED work has been done</b> (class 2 to 9) (s. 51(3))	Estimated Value (GST inc) x 0.18%	\$96.00*	N
7		Application to extend the time during which an occupancy permit or building approval certificate has effect (class 2-9) (s. 65(3)(a))		\$96.00*	N

**Application for Building Approval Certificates - Class 1 & 10**

Item	Form	Application	2015/16 Fee	Minimum	GST
1	FORM BA13	Application for a building approval certificate for a building in respect of which <b>unauthorised work has been done</b> (class 1 or 10) (s. 51(3))	Estimated Value (GST inc) x 0.38%	\$96.00*	N
2	FORM BA13	Application for a building approval certificate for an existing building where <b>unauthorised work has not been done</b> (class 1 or 10) (s. 52(2))		\$96.00*	N
3		Application to extend the time during which a building approval certificate has effect (class 1 or 10) (s. 65(3)(a))		\$96.00*	N

**Application for Strata**

Item	Form	Application	2015/16 Fee	Minimum	GST
1	FORM BA11	Application for an occupancy permit for registration of strata scheme, plan of re-subdivision (class 2-9) (s. 50(1) and (2))	\$10.50 for each strata unit covered by the application but not less than \$104.65	\$105.80**	N
2	FORM BA15	Application for building approval certificate for registration of strata scheme, plan of re-subdivision (class 1-10) (s. 50(1) and (2))	\$10.50 for each strata unit covered by the application but not less than \$104.65	\$105.80**	N

\* As prescribed in the draft 2016/17 Building Act Fees

\*\* \$10.60 for each strata unit covered by the application but not less than \$105.80



**FEES AND CHARGES 2016/2017**

**BUILDING AND PLANNING FEES Cont'd....**

		2015/16 Fee	Minimum	GST
Item	Application			
1	Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	\$2,100	\$2,123.00*	N

		2015/16	2016/17	GST
Swimming Pool Inspection Fee	Per 4 year cycle	\$57.45 (\$14.36pa)	\$57.45** (\$14.36pa)	N
Materials on street per month or part month		\$1.00m <sup>2</sup>		N

**STRATA APPLICATIONS**

Preliminary Strata Inspection and Report	per unit	\$10.00 (\$50.00 minimum)	\$10.00 (\$50.00 minimum)	N
Preliminary Strata Inspection and Report – Archive Search Fee	per unit	\$10.00 plus \$50.00 (\$100.00 minimum)	\$10.00 plus \$50.00 (\$100.00 minimum)	N

**DEVELOPMENT APPLICATIONS**

Demolition of places not on the Heritage List (where full heritage assessment has been undertaken within the previous 2 years)	per property to be demolished in addition to any other applicable Development Application fee	\$110.00	***	N
Demolition of places not on the Heritage List (where no full heritage assessment has been undertaken within the previous 2 years)	per property to be demolished in addition to any other applicable Development Application fee	\$165.00	***	N
Demolition of places on the Heritage List	per place to be demolished in addition to any other applicable Development Application fee	\$415.00	***	N
Subdivision Clearances not more than 5 lots	per lot	\$73.00	***	N
Subdivision clearances more than 5 lots but not more than 195 lots	per lot	73.00 for the first 5 lots then \$35.00 per lot	***	N
Subdivision clearances more than 195 lots		\$7,393.00	***	N

\* As prescribed in the draft 2016/17 Building Act Fees

\*\* Building Regulations 2012 R5.3

\*\*\* As prescribed by the Planning and Development Regulations 2009



**FEES AND CHARGES 2016/2017**

**BUILDING AND PLANNING FEES Cont'd....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
Development application for change of use or for restoration or extension or change of a non-conforming use, which involves no significant physical construction	This fee will be reduced by 100% if the proposal substantially contributes to conserving a place on the Heritage List.	\$295.00 and, if the change of use or the alteration or extension or change or the non-conforming use has commenced or been carried out, an additional amount of \$590 by way of penalty.	*	N
Determination of development application (other than for an extractive industry) where the estimated cost of the development is not more than \$50,000	This fee will be reduced by 100% if the proposal substantially contributes to conserving a place on the Heritage List.	\$147.00 in addition to any other applicable Demolition Application fee.	*	N
Determination of development application (other than for an extractive industry) where the estimated cost of the development is more than \$50,000 but not more than \$500,000	This fee will be reduced by 30% if the proposal substantially contributes to conserving a place on the Heritage List	0.32% of the estimated cost of development in addition to any other applicable Demolition Application fee	*	N
Determination of development application (other than for an extractive industry) where the estimated cost of the development is more than \$500,000 but not more than \$2.5 million	This fee will be reduced by 15% if the proposal substantially contributes to conserving a place on the Heritage List	\$1,700 + 0.257% for every \$1 in excess of \$500,000 in addition to any other applicable Demolition Application fee	*	N
Determination of development application (other than for an extractive industry) where the estimated cost of the development is more than \$2.5 million but no more than \$5 million		\$7,161 + 0.206% for every \$1 in excess of \$2.5 million in addition to any other applicable Demolition Application fee	*	N

\* As prescribed by the Planning and Development Regulations 2009



**FEES AND CHARGES 2016/2017**

**BUILDING AND PLANNING FEES Cont'd....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>DEVELOPMENT APPLICATIONS</b>				
Determination of development application (other than for an extractive industry) where the estimated cost of the development is more than \$5 million but no more than \$21.5 million.		\$12,633 + 0.123% for every \$1 in excess of \$5 million  in addition to any other applicable Demolition Application fee	*	N
Determination of development application (other than for an extractive industry) where the estimated cost of the development is more than \$21.5 million		\$34,196.00  in addition to any other applicable Demolition Application fee	*	N
Determination of a development application (other than for an extractive industry) where the development has commenced or been carried out		The fees as listed above – the applicable development cost plus by way of penalty twice that fee	*	N
Determination of development application for an extractive industry		\$739.00  And, if the development has commenced or been carried out, an additional amount of \$1,478.00 by way of penalty.  This is in addition to any other applicable Demolition Application Fee	*	N

\* As prescribed by the Planning and Development Regulations 2009



**FEES AND CHARGES 2016/2017**

**BUILDING AND PLANNING FEES Cont'd....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>DEVELOPMENT APPLICATIONS</b>				
Home Occupation Initial	Includes Home Business	\$222.00  And, if the home occupation has commenced or been carried out, an additional amount of \$444 by way of penalty.	*	N
Renewals		\$73.00  And, if the approval to be renewed has expired, an additional amount of \$146.00 by way of penalty.	*	N
Renewals and modifications to previously assessed and approved applications		Revised Plans to valid Development Approval submitted as part of Building License application: Minor amendments to plans or application - 25% of paid fees.  Major amendments to plans or application - 50% of paid fees.	*	N
Renewals and modifications to previously assessed and approved applications (cont)		New Development Application for reconsideration of a condition(s) on previous valid Planning Approval: \$200.00.  New Development Application for a previously determined development: 100% of scheduled fees.	*	N

\* As prescribed by the Planning and Development Regulations 2009



**FEES AND CHARGES 2016/2017**

**BUILDING AND PLANNING FEES Cont'd....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>DEVELOPMENT APPLICATIONS</b>				
Determination of a development application applied for in accordance with Clause 34 of City of Vincent Town Planning Scheme No. 1		The fee required for a development application for planning approval be three times  (3 x) that for a similar development in the Fees and Charges at the discretion of the Chief Executive Officer.	*	N
Town Planning Scheme Amendment/Rezoning and Structure Plan Application		Deposit: \$2,912.00  Cost of work calculated at the following hourly rates:  Director: \$88.00  Manager/Senior Planner: \$66.00  Planning Officer: \$36.86  Other staff e.g. Environmental Health Officer: \$36.86  Secretary/Administrative Clerk: \$30.20	*	N
<b>DEVELOPMENT APPLICATION PANEL (DAP) FEES</b>				
A DAP application where the estimated cost of the development is not less than \$3 million and less than \$7 million		\$3,503.00	**	N
A DAP application where the estimated cost of the development is not less than \$7 million and less than \$10 million		\$5,409.00	**	N

\* As prescribed by the Planning and Development Regulations 2009

\*\* As prescribed by the Planning and Development (Development Assessment Panels) Regulations 2011  
Planning and Development (Development Assessment Panels) Amendment Regulations 2015



**FEES AND CHARGES 2016/2017**

**BUILDING AND PLANNING FEES Cont'd....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>DEVELOPMENT APPLICATION PANEL (DAP) FEES</b>				
A DAP application where the estimated cost of the development is not less than \$10 million and less than \$12.5 million		\$5,885.00	**	N
A DAP application where the estimated cost of the development is not less than \$12.5 million and less than \$15 million		\$6,053.00	**	N
A DAP application where the estimated cost of the development is not less than \$15 million and less than \$17.5 million		\$6,221.00	**	N
A DAP application where the estimated cost of the development is not less than \$17.5 million and less than \$20 million		\$6,390.00	**	N
A DAP application where the estimated cost of the development is \$20 million or more		\$6,557.00	**	N
An application under regulation 17 for reconsideration of an application		\$150.00	**	N

NB: The fees will be collected by Local Government and remitted to the Department of Planning (DoP) Secretariat. This includes a \$50 transaction fee per planning application to be retained by Local Government.

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>GENERAL PLANNING FEES</b>				
Cash in lieu payment for car parking	Per car parking bay, or part thereof	\$5,400.00	\$5,400.00	N
Cash in lieu payment for car parking for large scale developments *Developments greater than \$3 million	Per car parking bay, or part thereof	\$10,800.00	\$10,800.00	N
Percentage for Public Art Threshold Value		\$1,092,000.00	\$1,092,000.00	
Change of Property Numbering & Addressing Application		\$104.00	\$104.00	N
Development Application Pre-Lodgment Fee (max of 2 DAC meetings only)		\$624.00	\$624.00	N
<b>Administration and Advertising planning related matters not requiring a planning application (e.g. Low Impact Telecommunication Facilities)</b>				
≤ 500 mailout letters		\$416.00	\$416.00	N
>501 mailout letters		\$624.00	\$624.00	N

\*\$3 million is the current threshold for the eligibility to apply for a Development Application Panel (DAP) Assessment.  
 \*\* As prescribed by the Planning and Development (Development Assessment Panels) Regulations 2011 Planning and Development (Development Assessment Panels) Amendment Regulations 2015





**FEES AND CHARGES 2016/2017**

**WASTE SERVICES**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>RUBBISH CHARGE PER BIN</b>				
Non Rate Properties waste 240L (weekly collection)	per annum	\$350.00	\$350.00	N
Non Rated Properties waste 140L (weekly collection)	per annum	\$220.00	\$220.00	N
Non Rated Properties Recycling 240L (fortnightly collection)	per annum	\$95.00	\$95.00	N
Non Rated Properties Recycling 360L (fortnightly collection)	per annum	\$125.00	\$125.00	N
Extra Service Waste 140L	per bin	\$30.00	\$30.00	Y
Extra Service Waste 240L	per bin	\$35.00	\$35.00	Y
Return Collection Fee	per bin	\$30.00	\$30.00	Y
Confiscated Bin Return	per bin	\$55.00	\$55.00	Y
Recycling Extra Service Recycling 240L	per bin	\$35.00	\$35.00	Y
Recycling Extra Service 360L	per bin	\$45.00	\$45.00	Y
Additional Waste Services 240L (weekly collection) – Rated Properties	per annum	\$285.00	\$285.00	N
Additional Waste Services 140L (weekly collection) – Rated Properties	per annum		\$170.00	
Additional Recycling Services 240L (fortnightly collection) – Rated Properties	per annum	\$80.00	\$80.00	N
Additional Recycling Services 360L (fortnightly collection)- Rated Properties	per annum	\$115.00	\$115.00	N
Temporary/Event Bins Refuse only 240L	per bin	\$50.00	\$50.00	Y
Temporary/Event Bins Recycling only 240L				
Not contaminated	per bin	Free	Free	Y
contaminated	per bin	\$50.00	\$50.00	Y
Temporary/ Event Bins Refuse and Recycling 240L	A pair	\$50.00	\$50.00	Y
Refuse and Recycling Temporary/Event Bins Bond - not refunded if bins are damaged, lost, overfull or contaminated.	per event (refundable)	\$250.00	\$250.00	Y



**FEES AND CHARGES 2016/2017**

**WASTE SERVICES Cont'd....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
Compost Bin & Aerator	per item	\$30.00	\$30.00	Y
In Ground Worm Farm* * New item – new compost and Recycle Initiative which includes an expanded range of composting products available to residents at subsidised prices.	per item	\$15.00	\$15.00	Y
Bokashi Bucket* * New item – new Compost and Recycle Initiative which includes an expanded range of composting products available to resident at subsidised prices	per item	\$25.00	\$25.00	Y
Mattress Recycling Fee		\$10.00	\$10.00	N
<b>Worm Farms</b>				
<b>Resident</b>				
Total factory	1Kg	\$150.00	\$120.00	Y
Factory only	each	\$75.00	\$75.00	Y
Worms Only	1Kg	\$70.00	\$70.00	Y
	½ Kg	\$50.00	\$50.00	Y
Castings Only	per bag	\$27.00		Y
Worms and Castings	1Kg	\$90.00	\$90.00	Y
	½ Kg	\$70.00	\$70.00	Y
Workshop		Free		



## FEES AND CHARGES 2016/2017

**WORKS FEES AND CHARGES**

		2015/16	2016/17	GST
<b>WORKS BONDS - Engineering</b>				
Works Bond Inspection Fee			\$100.00	N
<b>Value of Development</b>				
Less than \$10,000 to be assessed on a case by case basis			Same	
\$10,001 - \$50,000		\$1,000.00	\$1,000.00	N
\$50,001 - \$500,000		\$3,000.00	\$3,000.00	N
\$50,001 - \$500,000 (adjoining a sealed ROW)		\$5,000.00	\$5,000.00	N
\$500,001 and above to be assessed on a case by case basis				
<b>ROW Bonds</b>				
Sewer & Water supply extns in Road Res.		\$2,500.00	\$2,500.00	N
Sewer & Water supply extns on Priv. Prop.		\$2,000.00	\$2,000.00	N
Demolitions - residential		\$2,000.00	\$2,000.00	N
Demolitions - commercial – less than \$500,000		\$3,000.00	\$3,000.00	N
Demolitions – commercial \$500,001 and above to be assessed on a case by case basis				
<b>Verge Tree Preservation Bond</b>				
Tree less than 5 years old		\$1,500.00	\$1,500.00	N
Tree 5 to 10 years old		\$3,000.00	\$3,000.00	N
Tree over 10 years old		\$5,500.00	\$5,500.00	N
Non refundable Administration Fee		\$75.00	\$75.00	N

NB: If any assessment of additional risk is apparent, an additional bond amount may be applied to any of the above.



## FEES AND CHARGES 2016/2017

**WORKS FEES AND CHARGES** Cont'd.....

<b>PERMITS</b>		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>MANAGEMENT OF RIGHTS OF WAY</b>				
Closure - Non-refundable application fee		\$200.00	\$200.00	N
Dedication - Non-refundable application fee		\$200.00	\$200.00	N
Obstruction – Non-refundable application fee		\$200.00	\$200.00	N
Obstruction - Refundable bond		\$500.00	\$500.00	N
<b>COMMERCIAL</b>				
Partitioning Applications		\$350.00	\$350.00	N
<b>PARKLET FEES</b>				
Preliminary Application Fee		\$200.00	\$200.00	N
Approval Fee (one off payment)		\$1,000.00	\$1,000.00	N
Annual Renewal Fee		\$500.00	\$500.00	N



**HIRE OF HALLS AND COMMUNITY CENTRES**

		2015/16	2016/17	GST
<b>MAIN HALLS: 7am – 6pm</b>				
<b>Non Profit Organisations</b>				
Meetings, Lectures etc	per Hour	\$37.00	\$37.00	Y
<b>Community Activities</b>				
Rehearsals (Dance/Theatre/Music etc)	per Hour	\$41.00	\$41.00	Y
Dances, trophy nights (no alcohol)	per Hour	\$53.00	\$53.00	Y
For which a fee is charged (Classes for Keep Fit, Yoga, Dance etc)	per Hour	\$41.00	\$41.00	Y
<b>Commercial/ Private</b>				
Meetings/Lectures	per Hour	\$47.00	\$47.00	Y
Weddings, Cabarets, Parties , Dances	per Hour	\$92.00	\$93.00	Y
<b>MAIN HALLS: 6pm – 12am</b>				
<b>Non Profit Organisations</b>				
Meetings, Lectures etc	per Hour	\$43.00	\$43.00	Y
<b>Community Activities</b>				
Rehearsals (Dance/Theatre/Music etc)	per Hour	\$49.00	\$49.00	Y
Dances, trophy nights (no alcohol)	per Hour	\$62.00	\$62.00	Y
For which a fee is charged (Classes for Keep Fit, Yoga, Dance etc)	per Hour	\$49.00	\$49.00	Y
<b>Commercial/ Private</b>				
Meetings/Lectures	per Hour	\$57.00	\$57.00	Y
Weddings, Cabarets, Parties	per Hour	\$108.00	\$110.00	Y



**FEES AND CHARGES 2016/2017**

**HIRE OF HALLS AND COMMUNITY CENTRES Cont'd....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>LESSER HALLS: 7am - 6pm</b>				
<b>Non Profit Organisations</b>				
Meetings, Lectures etc	per hour	\$25.00	\$25.00	Y
<b>Community Activities</b>				
Rehearsals (Dance/Theatre/Music etc)	per hour	\$26.00	\$26.00	Y
Dances, trophy nights (no alcohol)	per hour	\$39.00	\$39.00	Y
For which a fee is charged (Classes for Keep Fit, Yoga, Dance etc)	per hour	\$26.00	\$26.00	Y
<b>Commercial/ Private</b>				
Meetings/Lectures	per hour	\$29.00	\$29.00	Y
Weddings, Cabarets, Parties , Dances	per hour	\$70.00	\$71.00	Y
<b>LESSER HALLS: 6pm – 12am</b>				
<b>Non Profit Organisations</b>				
Meetings, Lectures etc	per hour	\$31.00	\$31.00	Y
<b>Community Activities</b>				
Rehearsals (Dance/Theatre/Music etc)	per hour	\$35.00	\$35.00	Y
Dances, trophy nights (no alcohol)	per hour	\$47.00	\$47.00	Y
For which a fee is charged (Classes for Keep Fit, Yoga, Dance etc)	per hour	\$35.00	\$35.00	Y
<b>Commercial/ Private</b>				
Meetings/Lectures	per hour	\$41.00	\$41.00	Y
Weddings, Cabarets, Parties , Dances	per hour	\$82.00	\$83.00	Y



**HIRE OF HALLS & COMMUNITY CENTRES Cont'd...**

**Miscellaneous Fees**

		2015/16	2016/17	GST
<b>BONDS</b> (*GST applies when bond is claimed by Council)				
<b>Non profit/Community organisations/ Schools</b>				
Committee or group meetings or activities for pensioner groups, play groups, schools, charitable groups, churches, sporting clubs, lodges and others for meetings only		\$300.00	\$300.00	N
All activities conducted by City of Vincent based not-for-profit community organisations and schools within council managed halls and community centres			\$300.00	N
Dances, Trophy nights, Cabarets, conducted by Community Groups (NO ALCOHOL)		\$1,600.00	\$1,600.00	N
Dances, Trophy nights, Cabarets, conducted by Community Groups (with ALCOHOL)		\$2,100.00	\$2,100.00	N
<b>Community activities for which a fee is charged</b>				
Classes - dance, drama, keep fit, self-defence etc other than performances		\$300.00	\$300.00	N
<b>Commercial/ Private Hiring</b>				
Meetings/Lectures		\$300.00	\$300.00	N
Weddings, cabarets, seminars, film screening, drama performances for private benefit or profit making		\$2,100.00	\$2,100.00	N
<b>High Risk Events</b>				
Events deemed to be high risk, where security is required or officers believe that there will be a high risk of damage to the premises.		Up to \$5,000.00	Up to \$5,000.00	N



**FEES AND CHARGES 2016/2017**

**SPORTSGROUNDS AND RESERVES**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>ACTIVE RECREATION</b>				
With facilities - toilets, change rooms, social rooms				
Charge per day		\$298.00	\$302.00	Y
Charge per half day		\$180.00	\$182.00	Y
With facilities - toilets, change rooms				
Charge per day		\$267.00	\$271.00	Y
Charge per half day		\$160.00	\$170.00	Y
Without facilities				
Charge per day		\$257.00	\$261.00	Y
Charge per half day		\$160.00	\$162.00	Y
<b>LIQUOR PERMITS</b>				
Charge per day consumption		\$46.00	\$46.00	N
Charge per day sale		\$115.00	\$116.00	N
<b>GAMBLING PERMITS</b>				
Charge per day		\$335.00	0	N
<b>DOG TRAINING CLASSES</b>				
Charge per six month season		\$370.00	\$375.00	Y
<b>RESERVE DEPOSITS/BONDS*</b>				
Ground Bond/Key Deposit		\$250.00	\$250.00	N
Event Bond		\$500.00 min \$5,000.00 max	\$500.00 min \$5,000.00 max	N
Extra Key		\$150.00	\$150.00	Y
<b>WEDDING BOOKINGS</b>				
Charge per hour		\$127.00	\$129.00	Y
<b>POWER REQUIRED</b>				
Charge per booking per day		\$60.00	\$61.00	Y





**FEES AND CHARGES 2016/2017**

**SPORTSGROUNDS AND RESERVES Cont'd....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>RESERVE HIRE RATES</b>				
<b>(Community Rates)</b>				
First two hours	per hour	\$42.00	\$42.00	Y
Second two hours	per hour	\$35.00	\$35.00	Y
Thereafter	per hour	\$29.00	\$29.00	Y
Minimum charge		\$42.00	\$42.00	Y
Maximum charge	per day	\$240.00	\$243.00	Y
Pavilion min hire charge	per day	\$87.00	\$88.00	Y
<b>(Commercial Rates)</b>				
First two hours	per hour	\$220.00	\$223.00	Y
Second two hours	per hour	\$162.00	\$164.00	Y
Thereafter	per hour	\$117.00	\$118.00	Y
Minimum charge		\$220.00	\$223.00	Y
Maximum charge	per day	\$1,300.00	\$1,320.00	Y
<b>TOWN CENTRE RESERVES (7am-6pm)</b>				
<b>Not for Profit Organisations</b>				
Meetings, Lectures, Music, Theatre etc	per hour		\$25.00	Y
<b>Community Activities</b>				
Activity for which a fee is not charged. (Dance, Theatre, Music, Movie Screening, Keep Fit, Yoga etc)	per hour		\$28.00	Y
Fundraisers/Events/Activities for which a fee is charged (Dance, Theatre, Music, Movie Screening, Keep Fit, Yoga etc)	per hour		\$39.00	Y
<b>Commercial/Private</b>				
Weddings, Parties, Dance, Theatre, Music, Movie Screening, General Hire etc	per hour		\$70.00	Y



		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>TOWN CENTRE RESERVES (6pm-12am)</b>				
<b>Not for Profit Organisations</b>				
Meetings, Lectures, Music, Theatre etc	per hour		\$30.00	Y
<b>Community Activities</b>				
Activity for which a fee is not charged. (Dance, Theatre, Music, Movie Screening, Keep Fit, Yoga etc)	per hour		\$35.00	Y
Fundraiser/Events/Activities for which a fee is charged. (Dance, Theatre, Music, Movie Screening, Keep Fit, Yoga etc)	per hour		\$47.00	Y
<b>Commercial/Private</b>				
Weddings, Parties, Dance, Theatre, Music, Movie Screening, General Hire etc	per hour		\$82.00	Y
<b>SEASONAL HIRE</b>				
<b>Sport Teams (Base fee per season)</b>				
No Change Rooms		\$118.00	\$119.00	Y
With Change Rooms		\$139.00	\$141.00	Y
With Social Rooms		\$165.00	\$168.00	Y
<b>Juniors</b>				
Percentage of Juniors Residing within City of Vincent:				
60% or greater		No charge	No charge	
40% - 60%	per junior	\$2.00	\$2.00	Y
20% - 40%	per junior	\$3.00	\$3.00	Y
0% - 20%	per junior	\$5.00	\$5.00	Y
<b>Adults</b>				
Training Only		Base x 75%	Base x 75%	Y
Match Play Only		Base x 75%	Base x 75%	Y
Training & Matchplay		Base x 140%	Base x 140%	Y
<b>Lights</b>				
Charles Veryard Reserve	per hour		\$20.00*	Y
Les Lilleyman Reserve	per hour		\$20.00*	Y
Britannia Reserve	per hour		\$10.00*	Y
Birdwood Square	per hour		\$5.00*	Y
Woodville Reserve	per hour		\$5.00*	Y



**SPORTSGROUNDS AND RESERVES Cont'd....**

		2015/16	2016/17	GST
Beatty Park	Per hour		\$20.00*	Y
Menzies Park	Per hour		\$10.00*	
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
<b>Group Fitness Classes (per six (6) month season)</b>				
Up to 5 Persons		\$325.00	\$330.00	Y
5 to 10 Persons		\$650.00	\$660.00	Y
10 to 20 Persons		\$1,350.00	\$1,370.00	Y

\* Based on estimated usage and annual maintenance costs



**FEES AND CHARGES 2016/2017**

**CONCERTS AND EVENTS**

CONCERTS/EVENTS	2015/2016 NUMBER OF PATRONS				GST
	<1000	1000 - 5000	5000 - 12000	>12000	
Charity Concert Event	NIL	NIL	NIL	NIL	
Community Concert/Event - No Admission Charge	\$55.00	\$95.00	\$120.00	\$170.00	N
Community Concert/Event with Admission Charge	\$90.00	\$165.00	\$225.00	\$340.00	N
Commercial Concert/Event	\$270.00	\$380.00	\$600.00	\$1,000.00	N

CONCERTS/EVENTS	2016/2017 NUMBER OF PATRONS				GST
	<1000	1000 - 5000	5000 - 12000	>12000	
Charity Concert Event	NIL	NIL	NIL	NIL	
Community Concert/Event - No Admission Charge	\$55.00	\$95.00	\$120.00	\$170.00	N
Community Concert/Event with Admission Charge	\$90.00	\$165.00	\$225.00	\$340.00	N
Commercial Concert/Event	\$270.00	\$380.00	\$600.00	\$1,000.00	N

CONCERT / EVENT FEE	2015/2016 NUMBER OF PATRONS				GST
	<1000	1000 - 5000	5000 - 12000	>12000	
<b>8 - 12 Hour Event</b>					
- Fee	\$4,900	\$7,900	\$12,600	\$18,500	N
- Bond	\$8,000	\$12,000	\$16,000	\$25,000	N
<b>2 Day Event</b>					
- Fee	\$7,700	\$11,300	\$18,400	\$25,500	N
- Bond	\$17,000	\$20,000	\$25,000	\$30,000	N

CONCERT / EVENT FEE	2016/2017 NUMBER OF PATRONS				GST
	<1000	1000 - 5000	5000 - 12000	>12000	
Charity Concert Event	0	0	0	0	
<b>8 - 12 Hour Event</b>					
- Fee	\$4,900	\$7,900	\$12,600	\$18,500	N
- Bond	0	0	0	0	N
<b>2 Day Event</b>					
- Fee	\$7,700	\$11,300	\$18,400	\$25,500	N
- Bond	0	0	0	0	N



**FEES AND CHARGES 2016/2017**

**BEATTY PARK LEISURE CENTRE FEES**

		<b>2014/15</b>	<b>2015/16</b>		<b>2016/2017</b>	<b>GST</b>
<b>ADMISSION TO POOL PREMISES AND USE OF POOL</b>			July To December	January To July		
A person 16 years of age and above		\$6.00	\$6.50	\$7.00	\$7.00	Y
A person 5 years of age and under 16 years of age		\$4.50	\$4.70	\$5.00	\$5.00	Y
A child aged 3 or 4 years of age (PRESCHOOLER)		\$1.50	\$2.00	\$2.00	\$2.00	Y
A child 0-2 years of age (BABY)		Free	Free		Free	N
An adult supervising a child aged 0-4 years		\$6.00	\$6.50	\$7.00	\$7.00	Y
Any person under the control of a City of Vincent Licensed Swimming Coach (Trainer)		\$3.40	\$3.50	\$3.50	\$3.50	Y
A pensioner/senior card holder		\$4.00	\$4.20	\$4.20	\$4.20	Y
Full time students producing proof of student status		\$5.00	\$5.20	\$5.50	\$5.50	Y
<b>Spectator:</b>						
16 yrs & over		\$2.00	\$2.50	\$2.50	\$2.50	Y
15 yrs & under		Free	Free		Free	
Family Pass (2 Adults, 2 Children or 1 Adult, 3 Children)		\$16.50	\$17.50	\$18.00	\$18.00	Y
*Extra Child		\$3.00	\$3.00	\$3.00	\$3.00	Y
Child – Weeknights 6.30pm to 9pm			\$2.00		\$2.00	Y
Family – Weeknights 6.30pm to 9pm			\$10.00		\$10.00	Y
A parent accompanying a child with a City of Vincent Licensed Coach		Free	Free		Free	N
Locker Hire (wallet locker casual rates)		From \$1.00	From \$1.00		From \$1.00	Y
Hire of Swim Aids		\$2.00	\$2.00		\$2.00	Y
<b>Sauna/Spa/Steam Room/Swim</b>						
Adult		\$11.00	\$11.50		\$11.50	Y
Pensioner/Senior		\$8.00	\$8.50		\$8.50	Y
Student		\$10.00	\$10.50		\$10.50	Y
<b>Upgrade SWIM to Sauna/Spa/Steam</b>						
Adult		\$5.00	\$5.00	\$5.50	\$5.50	Y
Pensioner/Senior		\$4.00	\$4.50		\$4.50	Y
Student		\$5.00	\$5.00	\$5.30	\$5.30	Y



**FEES AND CHARGES 2016/2017**

**BEATTY PARK LEISURE CENTRE FEES Cont'd....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>VACATION CLASSES/IN TERM CLASSES</b>				
In term Swimming: Term 1 & 4		\$2.80	\$2.90	N
Term 2 & 3		\$2.40	\$2.50	N
Vacation Swimming: 10 entry Child & 1 Adult (20% discount)		\$45.60	\$45.60	N
10 entry Second Child (20% discount)		\$25.60	\$25.60	N
10 entry Spectator		\$25.00	\$25.00	Y
Child Single Entry		\$3.20	\$3.20	N
Adult Spectator		\$2.50	\$2.50	Y
<b>FITNESS CLASSES</b>				
Group Fitness/Swim – 1hr or 45 minute class		\$15.50	\$16.00	Y
Group Fitness/Swim – 30 minute class		\$10.00	\$10.00	Y
Aqua Fitness/Swim		\$15.50	\$16.00	Y
Cycling Fitness		\$16.50	\$17.00	Y
<b>HEALTH &amp; FITNESS</b>				
Casual Gym/swim		\$19.00	\$15.00*	Y
Casual Gym/swim (Pensioner/Senior)		\$11.00	\$10.00*	Y
Casual Gym/swim/spa/sauna/steam room		\$24.00	\$23.50	Y
Casual Gym/swim/spa/sauna/steam room (Pensioner/Senior)		\$16.00	\$14.50	Y
Casual Appraisal or Workout with Gym Instructor		\$60.00	\$60.00	Y
Energy Wise (Seniors Program) per session			\$8.50	
Energy Wise (Seniors Program) per term – 20 session pass			\$144.50	

\* Cost reduced to keep competitive with other facilities casual rates, offers a cheaper "trial" visit before people commit to a full membership and provides a better price point to promote casual use in off peak times.



**FEES AND CHARGES 2016/2017**

**BEATTY PARK LEISURE CENTRE Cont'd...**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>Personal Training 1 to 1</b>				
½ hour session member & non-member		\$47.50	\$48.00	Y
1 hour session – member		\$78.00	\$80.00	Y
1 hour session – non-member		\$82.00	\$85.00	Y
<b>Personal Training 2 to 1</b>				
1 hour session – member		\$50.00	\$50.00	Y
1 hour session – non-member		\$60.00	\$60.00	Y
<b>Personal Training group session (4+ participants)</b>				
1 hour session – member		\$30.00	\$30.00	Y
1 hour session – non-member		\$35.00	\$35.00	Y
<b>CRÈCHE (PER 1.5 HR SESSION)</b>				
Non-member - 1st child/2nd child		\$7.00/\$5.50	\$7.00/\$5.50	Y
Member - 1st child/2nd child		\$4.50/\$3.50	\$4.50/\$3.50	Y
<b>Full Membership</b>				
<b>Individual 12 months</b>				
Pensioner/Senior Discount 15%		\$820.25	\$820.25	Y
Student discount 10%		\$868.50	\$868.50	Y
Ratepayer discount 10%		\$868.50	\$868.50	Y
<b>Individual 3 months</b>				
Pensioner/Senior discount 15%		\$318.75	\$318.75	Y
Student discount 10%		\$337.50	\$337.50	Y
Ratepayer discount 10%		\$337.50	\$337.50	Y
<b>Individual 1 month</b>				
Pensioner/Senior discount 15%		\$114.75	\$114.75	Y
Student discount 10%		\$121.50	\$121.50	Y
Ratepayer discount 10%		\$121.50	\$121.50	Y
<b>Pool only membership</b>				
Individual 12 months		\$640.00	\$640.00	Y
Pensioner/Senior discount 15%		\$544.00	\$544.00	Y
Student discount 10%		\$576.00	\$576.00	Y
Ratepayer discount 10%		\$576.00	\$576.00	Y



**BEATTY PARK LEISURE CENTRE Cont'd....**

		2015/16	2016/17	GST
<b>Individual 3 months</b>		\$244.00	\$244.00	Y
Pensioner/Senior discount 15%		\$207.40	\$207.40	Y
Student discount 10%		\$219.60	\$219.60	Y
Ratepayer discount 10%		\$219.60	\$219.60	Y
<b>Individual 1 month</b>		\$90.00	\$90.00	Y
Pensioner/Senior discount 15%		\$76.50	\$76.50	Y
Student discount 10%		\$81.00	\$81.00	Y
Ratepayer discount 10%		\$81.00	\$81.00	Y
<b>Monthly Debiting Membership</b>				
*Direct debit plan. Payment is taken monthly. Our direct debit is processed once a month from a nominated bank account or credit card.				
Administration Fee		\$35.00	\$35.00	Y
<b>Full Membership Monthly</b>		\$85.71	\$85.71	Y
<b>Full Membership Monthly with Personal Training</b>				
1 session per week (30 minute)		\$250.37	\$250.37	Y
2 sessions per week (30 minute)		\$415.04	\$415.04	Y
Pensioner/Senior discount 15%		\$72.98	\$72.98	Y
Student discount 10%		\$77.22	\$77.22	Y
Ratepayer discount 10%		\$77.22	\$77.22	Y
Pool only Direct Debit		\$54.90	\$54.90	Y
Pensioner/Senior discount 15%		\$46.79	\$46.79	Y
Student discount 10%		\$49.50	\$49.50	Y
Ratepayer discount 10%		\$49.50	\$49.50	Y





**FEES AND CHARGES 2016/2017**

**BEATTY PARK LEISURE CENTRE Cont'd....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>Corporate Memberships</b>				
<b>(minimum of 5 people join together)</b>				
12 months		\$825.00	\$825.00	Y
<b>Renewing Member</b>				
12 months – full (12.5% discount)		\$844.37	\$844.37	Y
12 months – pool (12.5% discount)	-	\$560.00	\$560.00	
Special Promotions		2 for 1 promotions, 10-25% discount promotions on any BPLC fee at BPLC Managers discretion to achieve budget 7 day free trial 12 months – direct debit (10% discount – one time only conditions apply) No administration fee on membership	2 for 1 promotions, 10-25% discount promotions on any BPLC fee at BPLC Managers discretion to achieve budget 7 day free trial 12 months – direct debit (10% discount – one time only conditions apply) No administration fee on membership	Y
<b>Multi Entry Cards (valid for 12 months from date of purchase)</b>				
Card of 10 (10% discount where applicable – no change to general swim cards prices this year due to substantial increase on casual entry)				
Card of 20 (15% discount where applicable – see above)				
Card of 50 (15% discount where applicable – no further discount only for convenience)				
<b>Adult Swim</b>				
10 entries		\$54.00	\$54.00	Y
20 entries		\$102.00	\$102.00	Y
<b>Child Swim</b>				
10 entries		\$40.50	\$40.50	Y
20 entries		\$76.50	\$76.50	Y
<b>Pensioner Swim</b>				
10 entries		\$36.00	\$36.00	Y
20 entries		\$68.00	\$68.00	Y



**FEES AND CHARGES 2016/2017**

**BEATTY PARK LEISURE CENTRE Cont'd....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>Student Swim</b>				
10 entries		\$45.00	\$45.00	Y
20 entries		\$85.00	\$85.00	Y
<b>Trainers</b>				
10 entries		\$31.50	\$31.50	Y
20 entries		\$59.50	\$59.50	Y
50 entries		\$148.75	\$148.75	Y
<b>Adult Swim/Sauna/Spa/Steam room</b>				
10 entries		\$103.50	\$103.50	Y
20 entries		\$195.50	\$195.50	Y
<b>Pensioner Swim/Sauna/Spa/Steam room</b>				
10 entries		\$76.50	\$76.50	Y
20 entries		\$144.50	\$144.50	Y
<b>Student Swim/Sauna/Spa/Steam room</b>				
10 entries		\$94.50	\$94.50	Y
20 entries		\$178.50	\$178.50	Y
<b>Group Fitness/Swim (30 minute class)</b>				
10 entries		\$90.00	\$90.00	Y
20 entries		\$170.00	\$170.00	Y
<b>Group Fitness/Swim (1hr or 45 minute class)</b>				
10 entries		\$139.50	\$144.00	Y
20 entries		\$263.50	\$272.00	Y



**FEES AND CHARGES 2016/2017**

**BEATTY PARK LEISURE CENTRE Cont'd....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>Aqua Fitness/Swim</b>				
10 entries		\$139.50	\$144.00	Y
20 entries		\$263.50	\$272.00	Y
<b>Gym/Swim</b>				
10 entries		\$171.00	\$135.00	Y
20 entries		\$323.00	\$255.00	Y
<b>RPM/Swim</b>				
10 entries		\$148.50	\$153.00	Y
20 entries		\$280.50	\$289.00	Y
<b>Personal Training 1 to 1 (1/2 hour session) 15 – 20% Discount</b>				
10 sessions – members/non members		\$403.75	\$408.00	Y
20 sessions – members/non members		\$760.00	\$768.00	Y
<b>Personal Training 1 to 1 (1 hour session)</b>				
10 sessions - members		\$663.00	\$680.00	Y
20 sessions - members		\$1,248.00	\$1,280.00	Y
10 sessions - non-members		\$697.00	\$722.50	Y
20 sessions - non-members		\$1,312.00	\$1,360.00	Y



**FEES AND CHARGES 2016/2017**

**BEATTY PARK LEISURE CENTRE Cont'd....**

	<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>Personal Training 2 to 1 (1 hour session)</b>			
10 sessions - members	\$425.00	\$425.00	Y
20 sessions - members	\$800.00	\$800.00	Y
10 sessions - non-members	\$510.00	\$510.00	Y
20 sessions - non-members	\$960.00	\$960.00	Y
<b>Trainers (10% discount on 10, 15% on 20)</b>			
10 entries	\$31.50	\$31.50	Y
20 entries	\$59.50	\$59.50	Y
50 entries	\$148.75	\$148.75	Y
<b>Crèche</b>			
10 entries - Members	\$45.00	\$45.00	Y
20 entries - Members	\$90.00	\$90.00	Y
10 entries - Non Member	\$70.00	\$70.00	Y
20 entries - Non Member	\$140.00	\$140.00	Y
<b>CARNIVAL FEES</b>			
Carnival Entry Fee (Child & Adult Swimmer & Spectator)	\$3.50	\$3.60	Y
<b>LANE FEES</b>			
<b>CLUBS/GROUPS/CARNIVALS</b>			
12m (lane per hour)	\$6.00	\$6.50	Y
25m (lane per hour)	\$12.00	\$13.00	Y
50m (lane per hour)	\$12.50	\$14.00	Y
<b>30m Pool</b>			
Lane per hour	\$11.00	\$12.00	Y
Half pool per hour	\$27.50	\$28.50	Y
Whole pool per hour	\$44.00	\$45.00	Y



**FEES AND CHARGES 2016/2017**

**BEATTY PARK LEISURE CENTRE Cont'd....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>LANE FEES</b>				
<b>COMMERCIAL USE &amp; CASUAL USE BY LICENCED COACH</b>				
25m and 50m	Per hour	\$25.00	\$26.00	Y
30m Pool	Per hour	\$17.50	\$20.00	Y
12m Pool	Per hour	\$10.00	\$10.00	Y
<b>COMMERCIAL SWIMMING/COACHING FEE</b>				
50m pool (lane per month)	Up to 150 hr/mth		\$265.00	
<b>ROOM HIRE</b>				
<b>Indoor Cycling Room</b>				
Community Group		\$100.00 (RPM Class)	\$100.00 (RPM Class)	Y
Commercial Group		\$100.00 - \$300.00 (RPM Class)	\$100.00 - \$300.00 (RPM Class)	Y
<b>Meeting Room South – Heritage Room</b>				
Community Group		\$28.00	\$30.00	Y
Commercial Group		\$45.00	\$45.00	Y
<b>Group Fitness Room (studio 2)</b>				
Community Group	per hour	\$50.00	\$40.00	Y
Commercial Group	per hour	\$70.00	\$60.00	Y
<b>Club Room</b>				
Community Group	per hour	\$28.00	\$30.00	Y
Commercial Group	per hour	\$45.00	\$45.00	Y
<b>Crèche Room</b>				
Community Group – per hour		\$30.00	\$30.00	Y
Commercial Group – per hour		\$45.00	\$45.00	Y
<b>Lounge Café (Exclusive Use)</b>		<b>NEW FEE TO HIRE OUT THE DRY SIDE CAFÉ EXCLUSIVELY</b>		
Community Group – per hour			\$15.00	Y
Commercial Group – per hour			\$20.00	Y
<b>Wellness Rooms (2 Rooms)</b>		<b>NEW FEE TO HIRE THE WELLNESS ROOMS IN THE BACK OF THE CLUB ROOM (ALTERNATIVELY SEEK LEASE/LICENCE)</b>		
Community Group – per hour per room			\$15.00	Y
Commercial Group – per hour per room			\$20.00	Y



**FEES AND CHARGES 2016/2017**

**BEATTY PARK LEISURE CENTRE Cont'd....**

		<b>2015/16</b>	<b>2016/17</b>	<b>GST</b>
<b>Film / Camera Shoot</b>				
Venue Hire (during standard hours and applies to commercial operators only – does not include pool or room hire which are applicable at normal charges)		\$100.00	\$100.00	Y
Entry (per person)		\$10.00	\$10.00	Y
<b>Meeting beyond normal closing hours</b>				
First 2 hours		\$120.00	\$120.00	Y
Thereafter		\$150.00	\$150.00	Y
<b>LEARN TO SWIM PROGRAMME</b>				
<b>Direct Debit admin fees</b>				
Initial setup fee (all new enrolments)		\$10.00	\$10.00	N
Renew setup fee (rejoining students)		\$5.00	\$5.00	N
<b>Adults:</b>				
One (1) lesson per week		\$18.40	\$19.00	N
Adult Multicultural		\$15.00	\$15.00	N
<b>Children: Direct debit 4 weekly billing</b>				
One (1) lesson per week		\$16.27	\$16.60	N
Second Child		\$15.22	\$15.50	N
3 or more Children		\$15.22	\$15.50	N
One on One (Special Needs)		\$27.30	\$27.70	N
One on One		\$44.60	\$45.00	N
Angelfish 1st enrolment		\$16.27	\$16.60	N
<b>Squad (60 min session)</b>				
One (1) session per week		\$17.85	\$18.20	N
<b>Beatty Park book</b>				
Hard cover		\$30.00	\$20.00	Y
Soft cover		\$20.00	\$10.00	Y