

City of Subiaco

Budget 2019-20

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**CITY OF SUBIACO
2019-20 BUDGET**

That the Council adopt the 2019-20 Budget for the City of Subiaco, including the following:

- The Budget 2019-20 document, which includes the Statement of Comprehensive Income by Program and Nature & Type, Rate Setting Statement, Cash Flow Statement, Capital Funding Statement, Notes to and forming part of the Budget, Supporting Schedules, Program Statements and Schedule of Fees and Charges.
- General Rate of 6.7116 cents in the dollar on the Gross Rental Value of all rateable property within the district of the City of Subiaco.
- A minimum rate of one thousand one hundred and sixty five dollars (\$1,165) in the General Rate in respect of any rateable property.
- The option of payment of rates by instalments as detailed in the Budget document.
- An interest charge on unpaid rates of eleven percent (11%) per annum, calculated daily, on those rates unpaid after the due date for payment and also on the outstanding balance of instalments unpaid after the due date for payment.
- A Waste Service Charge is applied to all properties. The charges are:, \$296 for one standard residential waste service, \$505 for one 240 litre residential waste service, \$529 for one standard commercial waste service, and \$1,450 for one 660 litre commercial waste service per property per year. Additional services are subject to GST.
- In addition to the deferment and/or rebate entitlement of pensioners a 50% discount on waste charges for pensioners registered with council for a full rebate on rates and charges at 1 July 2019.
- An Emergency Services Levy (ESL) rate in the dollar, maximum rate, minimum rate and interest charge will be applied as published in the Government Gazette.
- Two budget reviews are to be conducted, in the months of November and March of each year in accordance with council policy. A variance value of \$50,000 or greater be used to report material variances in the Finance Activity Statement in accordance with regulation 34 of the Local Government Financial Management Regulations 1996,

subject to the following amendments:

That:

1. the rate in the dollar of 6.7116 is changed to 6.7020 cents in the dollar;
2. the minimum rate of \$1,165 is changed to \$1,190 (one thousand one hundred and ninety dollars);
3. the budget 2019 – 20 document is amended to reflect these changes.

INTRODUCTION

Introduction

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INTRODUCTION

OVERVIEW

The 2019 - 20 financial year is going to be an exciting year for the City of Subiaco, as we witness the renaissance of the Town Centre with the opening of the XO building and Park Regis hotel, and the commencement of redevelopment of the Pavilion Market site for an exemplary mixed-use development. The adoption of the Local Planning Strategy and Local Planning Scheme 5 provides direction for the growth of the City to 2050, through best practice planning to support the changes in our planning framework. Master planning for Subiaco East redevelopment by the MRA will commence in earnest this year as the City's largest redevelopment area, taking the lion's share of the state government density target, gaining community access to Subiaco Oval and advocacy for the Subiaco Cultural Space to recognise Subiaco Oval as the historical and cultural home of football in Western Australia. This year will also see the opening of the Bob Hawke College in Subiaco.

Planning Services:

The City's revised Local Planning Strategy and Local Planning Scheme 5 provide a work program into the future. Within 12 months all the City's local planning policies will commence review to ensure that local planning provisions are in place to promote high quality development and preserve the City's heritage and character values. Targeted reviews of the Subiaco Activity Centre and Subiaco East along Hay Street are anticipated to provide new planning controls and shape development following changes in the area with the closure of Princess Margaret Hospital and Subiaco Oval. This initiative is considered as a key component in encouraging redevelopment of the Town Centre and the eastern portion of Hay Street. In addition, smaller projects are likely to be considered around key areas and topics such as Daglish and Shenton Park station precincts, lane ways, and heritage areas to continually update the planning framework.

Economic Development and Place Management:

The City's Place Development Plan, adopted by Council in April 2019, will focus on town centre activations, trial of new public assets and events to create vibrancy and increase foot traffic within the City. Supporting community led groups to drive the vibrancy of neighbourhood centres will further enhance the City's offering as a place to live, work and play. The objective of this is to bring activity and events to the town centre to help rejuvenate the City's offering, attracting more people to Subiaco. The Place Plan will deliver on a list of actions in the town centre that was informed by over 3,500 community comments through extensive engagement over the last 12 months.

Place Development will also deliver flagship events such as the Subiaco Street Party, Subiaco Christmas, Subi Blooms and sponsored events (Bonjour Perth, UnWined, Fringe Festival, Perth Festival, and Perth International Comedy Festival). These events are to encourage footfall and to continue to support Subiaco as a hub for arts, culture and entertainment. These activations, along with marketing and promotions through advertising, website, social media and press all work towards establishing the City of Subiaco as a destination of

choice. The aim is to drive visitation and inform the broader community about what is available and what there is to do in Subiaco, while advocating for living, working and playing in the City.

The City's Economic Development activities over the next 12 months are aimed at providing strategic direction through business support and collaboration that supports employment generation in the City. The Business Investment Plan currently under development is aimed to nurture the existing business environment, attract and retain retail trade, be a Smart City, improve business engagement and attract business investment. The outcomes of these strategies are measured by metrics such as vacancy rate, business perception survey results, number of businesses, number of employing businesses and business annual turnover.

Cultural Services:

A Social Infrastructure Plan will be developed to accommodate future population growth sustainably in a way that responds to change positively, and enhances the social, economic and environmental systems that support the City's liveability. The City's Community Safety and Crime Prevention Plan will also be reviewed, with extensive engagement with the community and other relevant stakeholders (e.g. The WA Police) with a view to achieving the City's Vision of being a unique, popular and welcoming place. The engagement process will help to identify the community's priorities to improve perceptions of safety throughout the City of Subiaco.

The Subiaco Library will be undergoing an internal refurbishment in order to better meet community needs and expectations identified in a recent survey of members. The community recognises that the Library has evolved to be more than just books and reading it now supports literacy and reading for pleasure, while also supporting lifelong learning, art, culture, local heritage, cyber-safety and digital inclusion. The refurbishment will allow for this, as well as creating more seating, which was the highest priority identified in the survey.

The Subiaco Museum will continue to celebrate the City's history through a range of exhibitions and care & management of its various collections. A program for school-aged children will be expanded to reach more primary school children to instil a sense of joy and pride in the City's diverse and exciting history.

Lords:

Lords will continue to provide a wide range of sport, health and fitness options for the Subiaco community and has some ambitious targets in 2019 - 20 in core business areas such as memberships, sporting teams and court hire. The implementation of a new marketing and promotion plan, with a strong focus on building awareness and collaborating with the community, will be a key component in achieving these targets. Upgrading the sports courts netting within Lords is a significant project in 2019 - 20 which will bring important benefits such as improving court versatility, customer safety and overall customer satisfaction. The replacement of the Lords hot water systems is also an important project planned to ensure the provision of core services is maintained at a high level.

Operations and Environment:

The City's Urban Forest Strategy provides a framework for the City to address loss of canopy cover. It provides measurable actions to increase canopy cover as a result of urban infill, reduce heat islands and provide innovative solutions to maintaining a green and leafy City.

The City is developing a new Environmental Plan that will replace and consolidate actions from the Environmental Enhancement Plan and the Plant Pathogen Management Plan. The new plan streamlines relevant actions identified in the Sustainability and Resilience Strategy and supports delivery of specific objectives identified in the Urban Forest Strategy. Key programs and initiatives identified in the plan support the City's greening strategy, drying climate plan and plays a role in educating, mobilising and responding to the public to promote environmental sustainability.

The City's focus on waste management is to implement sustainable waste and recycling practices to establish and maintain consistent, cost effective and functional waste service delivery and reduce waste to landfill. This is driven by the targets set in the State Government's, Waste Avoidance and Resource Recovery Strategy (WARR Strategy) which require a 5% reduction in municipal solid waste (MSW) to landfill by 2025 and a 10% reduction MSW to landfill by 2030 (compared to 2014/15 figures), a 65% material recovery (material diverted from landfill) rate through kerbside recycling services by 2020, a 65% material recovery rate through hard waste collection (Bulk Verge) by 2020 and a 70% material recovery rate through hard waste (Bulk Verge) collection by 2030.

Transport and Infrastructure:

The Sustainability & Resilience Strategy is a comprehensive strategy for increasing the sustainability of all City operations, with some actions also directed at supporting the Subiaco community to be more sustainable. Key actions within this strategy for the coming financial year include:

- Renewing the Climate Change Impacts and Adaptation Plan, which focuses on improving the resilience of a green spaces to the harsh impacts of climate change.
- Implementation of actions within the Corporate Carbon Reduction Plan 2019-2030. Developed through 2018/19, this will be presented to Council in the coming months.

The Transport, Access and Parking Strategy identifies and affirms the strategic position of the City with regard to all aspects of transport, access and parking in Subiaco, and how they relate to one another. Key actions from this strategy to be completed in the coming financial year include:

- Reviewing the Draft Bike Plan in consultation with the community and those that visit Subiaco to align with other actions in this strategy such as "self-explaining streets".
- Completing the design and implementing the two-way configuration for Hay Street and Roberts Road when funding becomes available,

focussed on economic outcomes and designed for alternative modes of transport (pedestrians, bikes, buses, light rail).

- Undertaking streetscape upgrades for the southern portion of Rokeby Road from Bagot Rd to Thomas St in line with the work currently being done to finalise the precinct planning for Rokeby Road South, implementing the Place Development Plan and accompanying Style Guide and Bus Shelter Improvement Plan.

The City will review and implement the Asset Management Plans for three major asset classes, Property, Infrastructure and Parks and Reserves. The implementation of these plans will allow the City to meet the requirements of the Local Government Integrated Planning and Reporting Framework. Each plan will set out how the City's will manage its assets in alignment with the organisation's asset management objectives and communicate the funding needed to provide the required levels of service.

Health, Building and Compliance Services:

Parking Precinct Plans have been progressively developed and approved by Council over the last 12 months and implementation will continue over the next year. Once the final precinct plan is developed and endorsed by Council the City will have a complete management model for parking. The implementation of Parking Precinct Plans across the City will be staged for all six plans to help manage, promote and monitor the outcomes from changes to parking within the City.

An action of the Transport, Access and Parking Strategy, is to undertake a review of the parking permits process for the entire City, including application and renewal, application assessment and permit issue. The use of electronic permits will also be investigated as a way of improving the flexibility of permits for our community and to improve the efficiency of the City's internal processes.

The Public Health Act 2016 requires all local government in Western Australia to prepare a local public health plan. Funds have been allocated in the budget to prepare a public health plan to ensure that the City meets its obligations under the Act. In addition, the City has developed a Public Education Calendar 2019 - 20 outlining a public education program that takes a proactive approach to the public health and wellbeing of the community. The program includes topics such as food allergy awareness, asbestos awareness, food safety at home, mosquito control, swimming pools safety and responsible pet ownership.

Information Services:

The City is continuing to implement a number of initiatives to ensure the City retains its focus on customers. The journey to map, streamline and develop customer service requests will demonstrate further improvements in completion response times. Ongoing development of the City's Customer Request Management software to integrate with other systems will enhance document management and reduce double handling of records. The development of a customer service plan will lead to an updated Customer Service Charter for the organisation that is more aligned to the current expectation of our community. In addition, investigations into models for improving online customer service

interactions will eventually lead to an improved experience for users in coming years.

Information technology is continuing to be a vehicle for streamlining business processes leading to a reduction in printing costs combined with a significant reduction in response times, paper flow and manual handling. The conversion of internal process forms to electronic forms will begin in 2020 improving internal communication, completion and document management. After the process of a major upgrade of the financial package the previous financial year, the next steps are to investigate, plan and implement other improvements such as online invoicing, online timesheets and improved mobility. The completion of the asset collection software migration is also expected to be finalised in the forthcoming financial year, leading to improved outcomes for asset maintenance and forecasting.

People and Organisational Development:

Over the next 12 months the budget allows People and Organisational Development to recruit and upskill our workforce to meet compliance and legislative requirements under Occupational Safety Health and Equal Employment Opportunity Legislation and the Fair Work Act, deliver safe employment practices, develop an innovative culture that is customer focussed and become a workplace of choice. All activities are implemented to sustain a workforce to deliver services for the community and minimise risk for the City.

Communications and Engagement:

Over the next twelve months communications activities will continue to inform, educate and engage the community on services, projects and initiatives in line with Council priorities. A redevelopment of the City of Subiaco website will be undertaken to improve the dissemination of information to the community and provide easier access to online information and services. The new website will improve accessibility, enhance integration with the City's other IT platforms and improve the online experience for our customers.

A range of community engagement activities will support City projects to help guide decision making. A review of the Strategic Community Plan will help the City understand the community vision and identify focus areas which guide policies, strategies and actions relating to the City. Within twelve months the biennial Community Scorecard survey will be conducted to help identify the community's perception of City services and provide a benchmark against other Western Australian local governments.

STATUTORY

In accordance with the Integrated Planning & Reporting Framework, the City has developed a Strategic Community Plan 2017-2027 and a Corporate Business Plan 2018-2021. These strategic documents were adopted by Council in August 2017 and November 2018 respectively. These plans drive the development of the Strategic Financial Plan and the City's Annual Budget and ultimately help the City plan for the future of its community.

The Strategic Community Plan is the overarching plan that will guide the future direction of the City of Subiaco and its community. The plan is broad, with a long term focus and strong emphasis on the community's aspirations, priorities and vision for the future. The Corporate Business Plan identifies specific strategies and actions that will be taken over the next four years to progress the Strategic Community Plan. It represents the City's commitment to the community and identifies key projects for delivery. Providing an overview of services, links to supporting plans and strategies the Corporate Business Plan provides a reporting framework for measuring progress towards desired outcomes.

The Strategic Financial Plan is designed to provide the financial framework for achieving the aims of the City's Strategic Community Plan and Corporate Business Plan and, with a 10 year planning horizon, creates a financial and governance basis within which this local government can demonstrate and ensure its long term sustainability.

It is intended that the Strategic Financial Plan be used as a precursor to the annual budget as it forecasts financial trends based on a range of assumptions and key financial strategies and principles. It forms the basis for the draft Annual Budget for 2019 - 20 and it is expected that the adopted budget will be closely aligned with the proposals in the plan and assumptions underpinning the plan.

The City's Strategic Financial Plan 2018-2028 was adopted by Council 12 February 2019, following the adoption of the City's Corporate Business Plan.

This budget is supported by resourcing strategies covering asset management, strategic financial management, workforce management and information, communication, technology plans. This budget is predicated on council decisions, funding of major projects (such as required infrastructure renewals and upgrades), and actions approved within the City's Corporate Business Plan and funded through the Strategic Financial Plan.

The Local Government Cost Index (LGCI) has been developed as an industry inflation indicator utilising the primary indexes that impact local governments. The index utilises forecasts from the following areas for 2019 - 20:

- salary and wages (2.25%);
- road construction (1.25%);
- non-residential buildings (1.4%);
- Perth consumer price index (1.75%);
- machinery and equipment cost (1.0%); and
- electricity and street lighting (3.2%).

The LGCI is anticipated to be at 2% for the 2019 - 20 financial year.

The 2019 - 20 Budget provides for:

- Wages growth of 1.5% based on the City's Enterprise Agreement;
- Materials and contracts cost increases of 1.5%
- Utilities cost increases of 3.2%, offset by efficiency gains through upgrade of air conditioning, LED lighting, and solar upgrades.

The City has reviewed the following as part of the Strategic Financial Plan and budget preparation:

- long term impact of any new assets/services/projects
- priorities, timing and resource requirements
- operating expenditure / capital expenditure
- financial costs (i.e. loans, interest, insurance, depreciation)
- funding sources (i.e. savings, fees, charges, grants, reserves, loans)
- rating strategy

The budget papers reflect the changes made to address increases in costs and adjustments to revenues as required to present a balanced budget for the 2019 - 20 resulting in a 2.18% rate in the dollar increase.

The key **Principles** applied in developing the 2019 - 20 budget are:

- operating expenditure are based on the outcome of the services review and adjusted for the known impacts;
- capital expenditure based on the Strategic Financial Plan provisions, developed through the Strategic Asset Management Plan (SAMP) and detailed in the Capital Works Plan;
- new projects considered in context of the whole organisation and their whole of life costs (full costs);
- the City borrowings (loans) and reserves have been adjusted to ensure intergenerational equity and to minimise pressures on rates revenue;
- Waste Services, and Lords are managed on a self-funding or cost minimisation basis to reduce impacts on rates revenue;
- lease revenue and interest on the capital investment reserve, are used to fund asset renewal, capital expenditure and community based projects;
- returns on our investment property portfolio and parking revenue are used as a rate minimisation strategy by applying increases in returns to address the City's asset renewal gap;
- fees and charges based on legislative requirements, cost recovery, market prices or the Local Government Cost Index (LGCI) +1%;
- after considering all other funding sources, any residual expenditure required is funded by rates revenue; and,
- rates are considered in context with the Local Government Cost Index (LGCI), plus any additional levies determined by Council.

Elected Members have had three workshops to progress the budget and have been provided with briefing papers including statutory statements, rating schedule, program statements, capital works program, and the fees and

charges which form part of the 2019 - 20 budget on 2 April 2019, 7 May 2019 and 28 May 2019 respectively.

FINANCIAL SUSTAINABILITY

The Department of Local Government has legislated to require local governments to implement the Integrated Planning and Reporting Framework.

Primary focus of integrated reporting framework:

- own source income;
- asset management (acquisition, development, renewal, maintenance, disposal);
- cash flow management (minimising large fluctuations in rates); and
- financial sustainability.

To be financially sustainable requires the local government's finances to:

- Be currently or prospectively in good shape;
- Be likely to remain in good shape if the council's present spending and revenue policies continue unchanged; and
- Have a margin of comfort sufficient to absorb the impact of any unexpected operational developments without the necessity for substantial increases in rates.

Funding for the budget comes predominantly from the following sources:-

Revenue Sources (Own Sources Income):

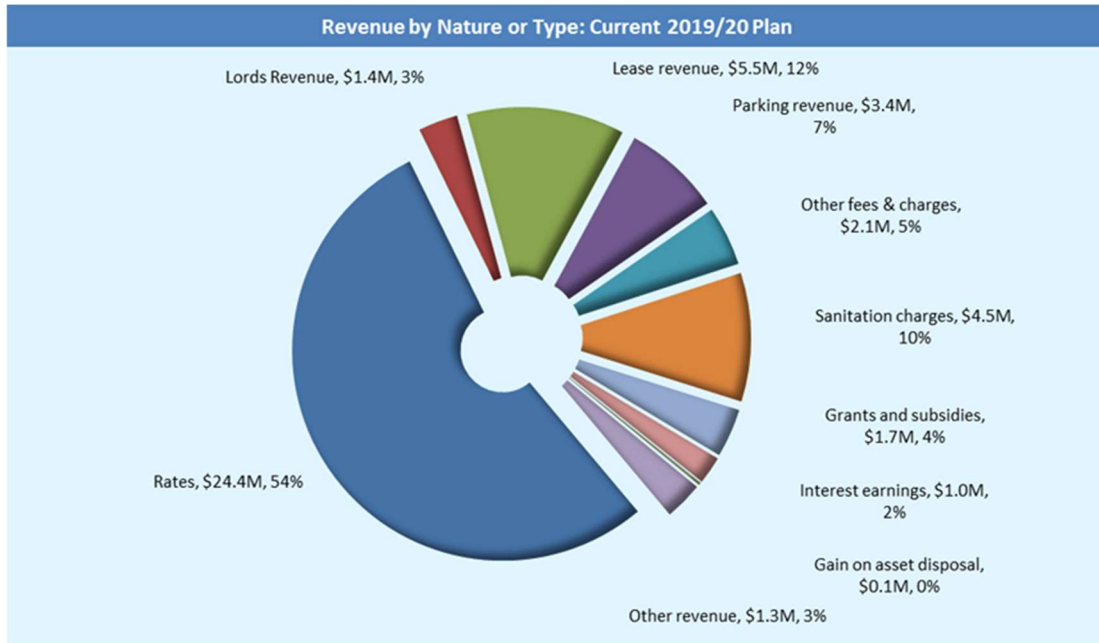
- rates income
- waste services charges
- user pays charges
- statutory charges
- contractual charges

Other Sources:

- Debt Finance (Borrowings)
- Grants and Contributions
- Cash Reserves

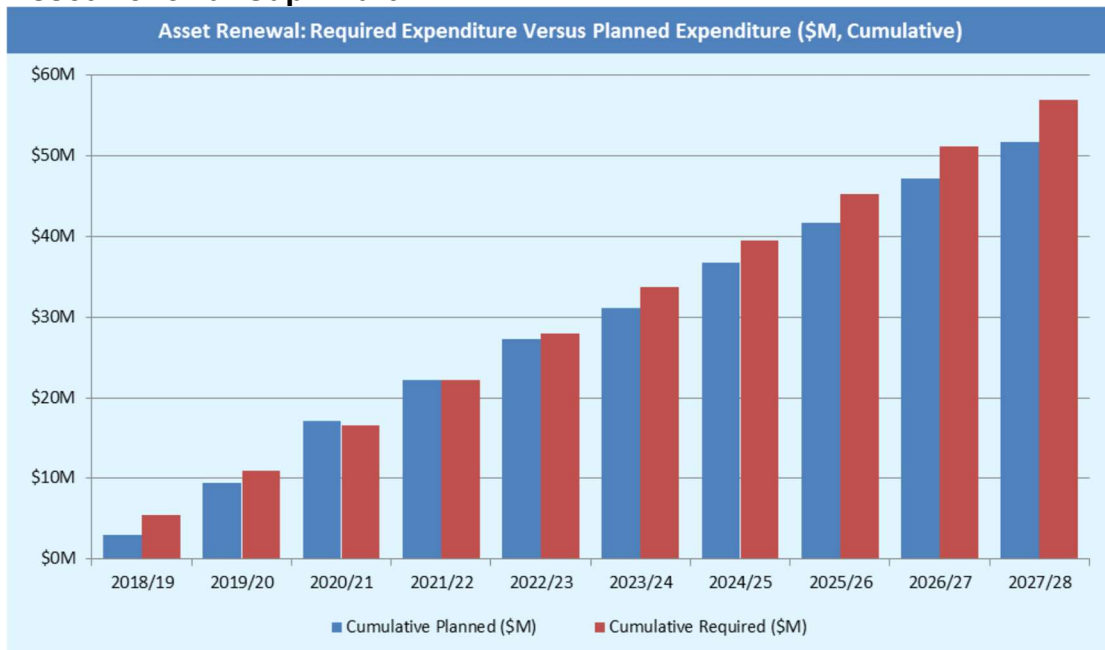
Revenue type	2017-18	2018-19	2019-20
Rates (residential)	33%	35%	34%
Rates (commercial)	21%	20%	20%
Parking	9%	7%	7%
Sanitation charges	11%	10%	10%
Other user charges	9%	10%	11%
Lease income	9%	11%	12%
Grants (operating)	5%	5%	4%
Interest income	3%	2%	2%

The chart below shows the City's primary revenue sources for 2019 - 20:



The City's primary focus is to increase its diverse revenue base, increasing parking and investment income to maintain service provision and service levels, while addressing the City's asset renewal gap of approximately \$526,000 per annum (\$5,260,000 over ten years) as shown in the chart below:

Asset Renewal Gap Chart



The challenge for the City is the need to prioritise decisions about assets and asset preservation considering issues such as:

- asset renewal schedules being timed to ensure excessive maintenance costs are avoided;

- mitigating risk through adequate asset maintenance and renewal;
- maintain services levels whilst managing community expectation;
- prioritising renewal of existing assets over new assets; and
- accounting for whole of life costs for new and existing assets.

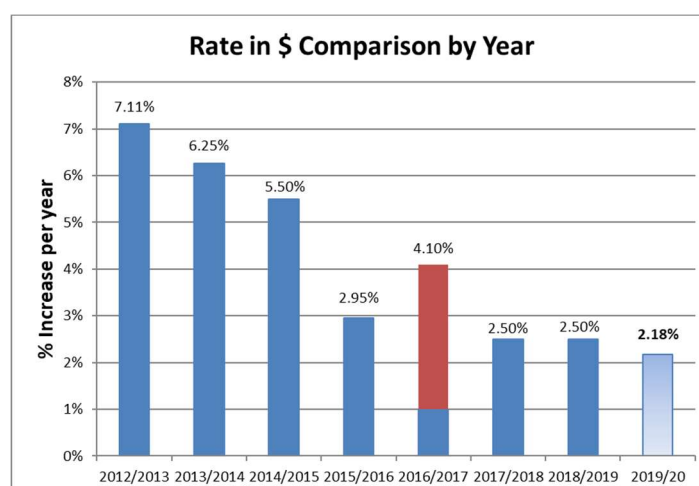
The need for the effective delivery of services to the community, and undertaking of major capital infrastructure works and maintenance initiatives, often results in projects competing for limited financial resources. In order to ensure the maximisation of community benefit whilst exercising responsible financial management, Council, through the budget process must give proper consideration to the long term sustainability of decisions. New initiatives and the assets that support them must be considered in the context of their whole of life cost.

Furthermore, several statutory key performance indicators (KPI's) have been prescribed in the Western Australian Department of Local Government's Integrated Planning and Reporting Advisory Standard (Ref. [11]) to measure the financial sustainability of local governments. The City's Strategic Financial Plan and budget are assessed against these KPI's and will be compared with KPI's measured from the Annual Financial Statements to provide clear targets for the City to report its progress to the community each year.

The table below shows the City's progress in meeting the standards from the 2018 Annual Financial Statements:

Ratios	DLGC Standard Range	Budget 2019/20	Est Actual 2018/19	Budget 2018/19	Annuals 2018
CURRENT RATIO	> 1 = Standard Met	0.93	1.11	0.94	1.71
OPERATING SURPLUS RATIO	0.01-0.15 = Basic Standard Achieved	0.03	0.04	0.02	0.09
OWN SOURCE REVENUE RATIO	0.4-0.6 = Basic Standard Achieved	1.02	1.03	1.01	1.28
DEBT SERVICE RATIO	>=2 = Basic Standard Achieved	7.99	8.35	7.53	13.25
ASSET RENEWAL FUNDING RATIO	0.75-0.95 = Standard Met	0.91	0.70	0.75	0.61

The chart below shows the reduction in the % increase in rates each year over the last eight years and showing the impact of the City of Perth Act in **RED**:



The required increase in rates for 2019 - 20 is 2.18% which is a rate of 6.7020 cents in the dollar.

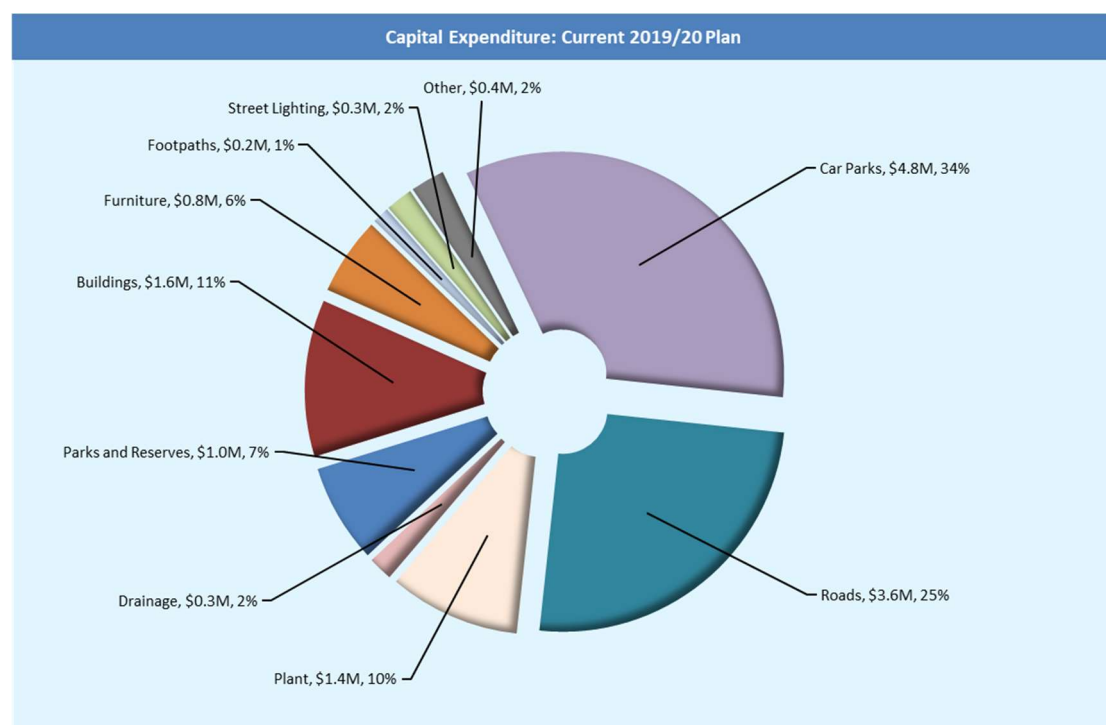
Capital Works

The City uses a combination of reserve funding and capital grants to undertake its capital works program in accordance with the parameters contained within the City's Strategic Financial Plan.

The City spends on average over ten years \$8.7 million per annum on asset renewal, and \$2.5 million per annum on replacement and upgrade of assets, with annual funding of approximately \$958,000 from capital expenditure (Capex) grants and \$351,000 from proceeds on disposal of assets.

The City's average operational spend on maintenance over ten years is \$1.6 million on infrastructure, \$1.1 million on buildings, \$3.8 million on parks (including ground maintenance) and \$555,000 on sweeping and cleaning each year.

The following charts show the planned capital and maintenance expenditure for the City's assets and infrastructure (adjusted for planned property acquisitions):



Infrastructure Maintenance Expenditure: Current 2019/20 Plan



The budget provides for renewal, extension and enhancement of the broad range of assets managed by the City, as well as several major initiatives as summarised below. Details of these projects are contained in the New Capital Works and Carried Forward Programme, under the 'Supporting Schedules' part of the budget.

A summary of major initiatives is set out below:

Major Capital Initiatives

Projects	Funding	Budget 2019–2020
Property Acquisitions	Reserves	\$14,000,000
Car park & Parking Improvements	Reserves	\$4,731,620
Major Road Improvements	Grants & Reserves	\$1,978,360
Buildings Improvements	Reserves	\$1,622,000
Plant and Equipment	Reserves & Proceeds	\$1,358,000
Local Road Improvements	Grants & Reserves	\$1,151,560
Parks Improvements	Reserves	\$1,130,340
Furniture & Equipment	Reserves	\$803,650
Lighting	Reserves	\$296,200
Drainage	Reserves	\$266,230
Footpaths	Reserves	\$182,290

Property Acquisitions:

The strategic objective is for the City to acquire and retain a portfolio of properties that will provide long term income as well as presenting opportunities for future redevelopment in a way that contributes to the economic and social development of Subiaco. The intent for the investment portfolio is to increase returns and the adopted mechanism to achieve this is to divest underperforming assets and reinvest these funds into higher performing assets.

Car park and Parking Improvements:

The MOU between the State Government and the City of Subiaco contained an agreement to investigate the opportunity for a co-shared multi-use recreation facility as part of the Subiaco East redevelopment project. Following the identification of a site for a community facility between the Bob Hawke College and the Subiaco Oval in the MRA/LandCorp vision, a provision has been made for a possible car park as part of a co-shared multi-use recreation facility. Early planning has identified the City would be able to construct a car park and provide hard court facilities on the roof of this car park in a relatively inexpensive and quick process as a stage 1 of a co-shared multi-use recreation facility. This will help address an expected shortfall in parking in the area in the medium to long term while providing parking for users of the facility and other possible surrounding facilities.

In addition, a number of commercial parking projects such as wayfinding, web presence and capital replacements are scheduled for 2019 - 2020 in order to enhance customer experience. The projects are aimed at meeting the outcomes outlined in the Transport Access and Parking Strategy and the Economic Development Strategy.

Administration Centre at Bishop Street:

The City has agreed to the relocation of its existing Operations Centre located at 2 Upham Street, Jolimont. The business case has been endorsed by Council for the project to proceed. This project includes:

- Relocation of all Technical Services Administration functions to a refurbished office building at 19 Bishop Street, Jolimont.
- Relocation of all semi-industrial Depot operations to a leased site at John XXIII Avenue in Mount Claremont.
- Potential disposal of the Upham Street Operations Centre Site.

Rokeby Road South Streetscape:

The works will be undertaken following the finalisation of the precinct planning for Rokeby Road South. This is to ensure a holistic approach for the future development of the area in considering public works and private development controls through the precinct planning. Funds are held in reserves to undertake the works when scheduled.

Roads:

To ensure an effective and safe road network routine maintenance and capital renewal programs are required. The proposed road programs are based on the forward estimates in the Strategic Financial Plan, along with specific criteria

such as condition, function and capacity/utilisation. The City carries out a full evaluation of its roads and laneways every 3 years.

The programs provide for those Distributer Roads, Local Roads and Laneways which meet the specific criteria to be prioritised. Such prioritisation extends the life of the road pavement and avoids expensive road reconstruction before it is necessary. The City's target program is as follows:

- Renew – 90%
- New/Upgrade – 10%

The City receives grant funding from the Federal Government as a part of the Roads to Recovery Program towards the renewal of the City's roads and the State Government through Main Roads. The City is expected by the Federal and State Governments, as a part of the funding condition, to undertake a minimum amount of road related infrastructure renewal.

Drainage:

The budget has allocated funding to undertake drainage investigations. The data obtained will be used to:

- Inform future drainage improvement programs
- Maintain service levels by ensuring a well-functioning drainage network
- Inform storm water modelling outcomes to reduce potential flooding events and minimise risk
- Inform design standards for future developments
- Ability to financially forecast for a sustainable future

Parks, reserves and community facilities:

Provision for maintenance and operations has been made to keep the various areas of parks and reserves within the City in good condition. Major areas of expenditure include maintenance of, Rosalie, Cliff Sadler, Mabel Talbot and Mueller Parks, Lake Jualbup, Rankin Gardens, Theatre Gardens, Subi Centro Common, Market Square Park and China Green.

Funding has been provided for improvements to parks and reserves including recreation facilities improvements. Other activities and initiatives include environmental improvements, water quality and sediment testing, greening strategy and community centre upgrades.

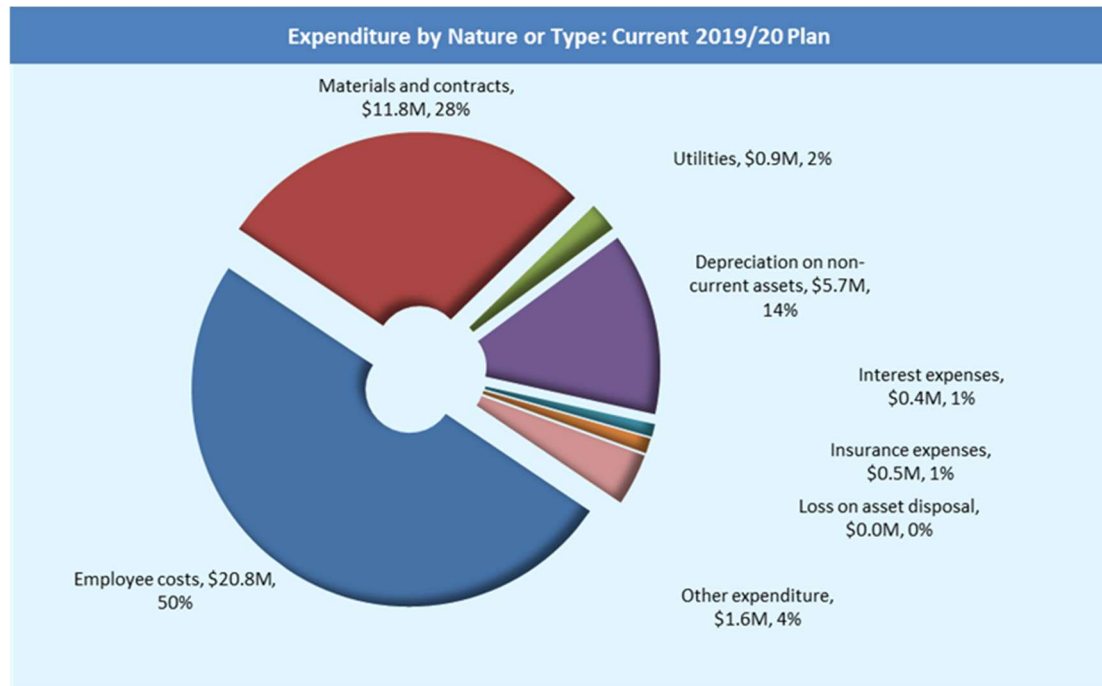
Operational Expenses:

The City over the last three years has made significant changes to operational activities while trying to maintain the levels of service our community expects.

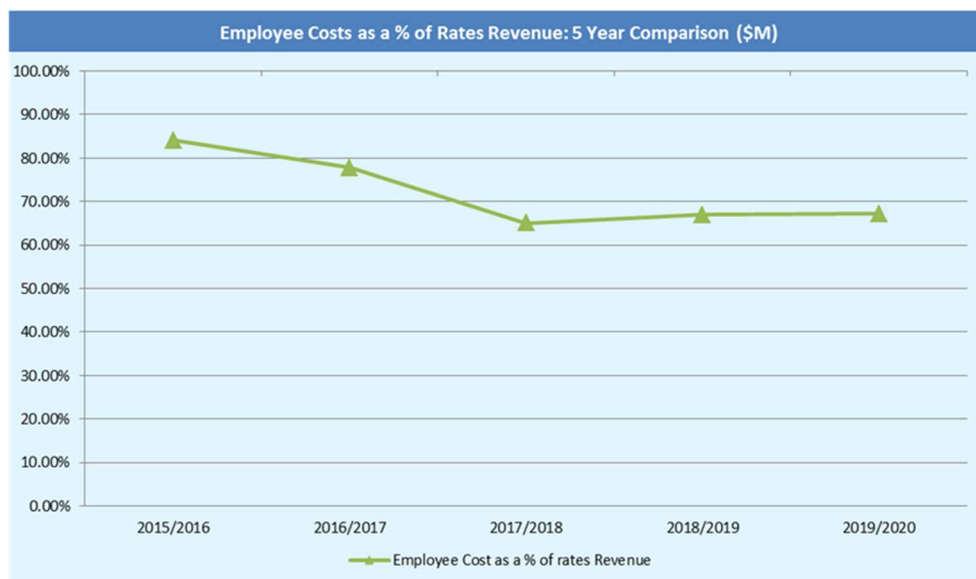
Under normal circumstances the restructure of the City's workforce and approximately 25% reduction of the City's workforce would have been more than sufficient to address the shortfall in operational funding and pressures on service delivery from the City of Perth Act (anticipated to take over four budget

cycles to recover). However, there has also been a significant reduction in parking revenue due to the relocation of Princess Margaret Hospital, reduction in parking revenues and fines with the closure of Subiaco Oval and reduced operating revenue for Lords due to current market conditions. This combined with State Government charges and inflationary increases in operational costs has placed further pressures on the City's operational activities and service levels.

The chart below shows the City's revised operational expenditure position for 2019 - 20:

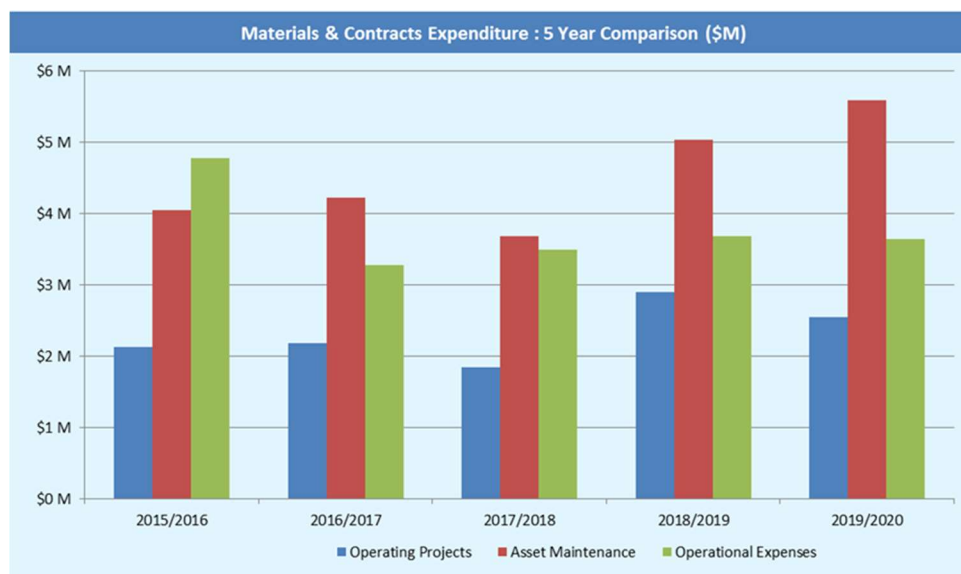


While employee costs represent 50% of the City's operational expenditure only 65% of employee costs are funded from rates as the following chart shows. Activities such as Waste Services, Land and Property Management, Lords, and Commercial Parking are funded from other revenue sources.



The Chart above also shows how the City has been managing employee costs following the impact of the City of Perth Act.

The Chart below shows a breakdown of Materials and Contracts which represent 28% of the City's operational expenditure and are primarily focussed on implementing projects and initiatives identified in the City's Corporate Business Plan, asset maintenance and operational expenses associated with direct service delivery to the community.



RATES AND SUNDRY REVENUE SOURCES

Rates

Rates are levied to provide funds for services that benefit the entire community. This includes the funding of essential infrastructure, roads, footpaths, parks, community facilities and the administration of the City.

Rates on properties are calculated using the gross rental value (GRV) method. A GRV is determined by the Valuer General in accordance with the Valuation of Land Act 1978 and is an assessment of the gross annual rent the property might reasonably be expected to realise if let on a tenancy.

The total rates raised is the amount needed to balance the budget. The Total GRV value for the City is used to determine the rate in the dollar to achieve the balanced budget.

To determine the rate in the dollar the City divides the portion of the budget to be raised by rates with the sum of all property values within the City. Individual property values are then multiplied by this rate to determine the rates bill for that property. If the calculated amount is below the minimum rate set by council then the minimum rate applies.

The Strategic Financial Plan predicted a rate increase of 2.5% to fund the proposed activities, capital program and operation of the City. Rate increases are expected to be in line with inflationary pressures impacting on the Local Government Industry.

Through the workshops held with Elected Members and Council's final consideration of the budget the City was able to reduce the increase in the rate in the dollar to 2.18% with an equivalent increase to the minimums with no increase to waste service charges.

The 2019 - 20 year is not a rates revaluation year and the only changes to GRV would occur as a result of:

- New improvements to a property;
- New developments (Strata);
- Changes in use (Residential V's Commercial); or,
- Where a correction to previous valuations is provided by the Valuer General.

This means that the approved increase in the rate in the dollar should reflect directly the change in rates for individual properties as there would be no change in GRV for most properties.

This means that notionally the average residential property percentage rate increase will be approximately 1.87% and the average commercial property would be approximately 2.02%.

The tables below show the modelled increase and anticipated impact for the 2019 - 20 budget based on a 2.18% rate increase.

Average Rates	GRV (Average)	Current Gen Rate	New Gen Rate 2.18% Inc	New Waste Levy	Total Increase in Rates	Cost per week	Notional % Increase
Residential	\$27,715	1,817.83	1,857.46	296.00	\$39.63	\$0.76	1.87%
Commercial	\$104,085	6,826.94	6,975.78	529.00	\$148.84	\$2.86	2.02%
Median Rates	GRV	Current Gen Rate	New Gen Rate 2.18% Inc	New Waste Levy	Total Increase in Rates	Cost per week	Notional % Increase
Residential	\$23,660	1,551.86	1,585.69	296.00	\$33.83	\$0.65	1.83%
Commercial	\$44,660	2,929.25	2,993.11	529.00	\$63.86	\$1.23	1.85%
Mode Rates	GRV	Current Gen Rate	New Gen Rate 2.18% Inc	New Waste Levy	Total Increase in Rates	Cost per week	Notional % Increase
Residential	\$20,080	1,317.05	1,345.76	296.00	\$28.71	\$0.55	1.78%
Commercial	\$64,500	4,230.56	4,322.79	529.00	\$92.24	\$1.77	1.94%

North Ward	GRV (Average)	Current Gen Rate	New Gen Rate 2.18% Inc	New Waste Levy	Total Increase in Rates	Cost per week	Notional % Increase
Residential	\$27,304	1,790.87	1,829.91	296.00	\$39.04	\$0.75	1.87%
Commercial	\$132,922	8,718.35	8,908.43	529.00	\$190.08	\$3.66	2.06%
East Ward	GRV (Average)	Current Gen Rate	New Gen Rate 2.18% Inc	New Waste Levy	Total Increase in Rates	Cost per week	Notional % Increase
Residential	\$26,034	1,707.57	1,744.80	296.00	\$37.23	\$0.72	1.86%
Commercial	\$94,818	6,219.11	6,354.70	529.00	\$135.59	\$2.61	2.01%

Central Ward	GRV (Average)	Current Gen Rate	New Gen Rate 2.18% Inc	New Waste Levy	Total Increase in Rates	Cost per week	Notional % Increase
Residential	\$30,199	1,980.75	2,023.94	296.00	\$43.18	\$0.83	1.90%
Commercial	\$95,439	6,259.84	6,396.32	529.00	\$136.48	\$2.62	2.01%
South Ward	GRV (Average)	Current Gen Rate	New Gen Rate 2.18% Inc	New Waste Levy	Total Increase in Rates	Cost per week	Notional % Increase
Residential	\$27,753	1,820.32	1,860.01	296.00	\$39.69	\$0.76	1.88%
Commercial	\$58,435	3,832.75	3,916.31	529.00	\$83.56	\$1.61	1.92%

The following table shows what the "rate in the dollar" of some surrounding councils for their 2018 - 19 budgets as a comparison to Subiaco:

Local Government	Commercial Rate in \$ 18/19	Residential Rate in \$ 18/19	Commercial Min Rates 18/19	Residential Min Rates 18/19	Waste Service Levy
Nedlands	6.918	5.569	\$ 1,901.00	\$ 1,442.00	Separate WSL *
Kalamunda	6.675	5.3919	\$ 1,102.00	\$ 882.00	Separate WSL *
South Perth	6.6612	6.6612	\$ 984.00	\$ 984.00	Separate WSL *
Subiaco	6.559	6.559	\$ 1,165.00	\$ 1,165.00	Separate WSL *
Cambridge	5.84144	5.84144	\$ 953.00	\$ 953.00	Separate WSL *
Perth	5.56344	5.74033	\$ 705.00	\$ 705.00	Separate WSL *
Victoria Park	9.4	8.4	\$ 1,282.00	\$ 1,233.00	WSL has been built in rates
Vincent	6.6619	6.475	\$ 1,180.00	\$ 1,180.00	WSL has been built in rates
Claremont	6.3547	6.3547	\$ 1,302.00	\$ 1,302.00	WSL has been built in rates

An increase of 2.18%, resulting in a rate of 6.7020 cents in the dollar, means the City would remain comparable to surrounding councils for the 2019 - 20 budget.

Minimum rates

In recognition that each property benefits from a broad range of services, the City sets a minimum rate based on the cost of core services as defined in the following table:

Description	Budget 2019-2020
Members of council	1,295,950
Parks Operations	4,498,991
Park Road Reserves	1,655,506
Infrastructure Road Reserve	4,093,104
Underground Power	254,490
Total	11,798,041

The City previous approach to minimums was not based on the cost of core services. The adjustments required for the City of Perth Act resulted in a need for the City to phase in increases to minimums over several years to better reflect the true cost of core services. This has resulted in a minimum of \$1,165 for 2018, which represents a \$177 increase from \$988 in 2017, which represented a \$70 increase from \$918 in 2016, which represented a \$138 increase from the 2015 budget of \$780.

Council adopted an increase of 2.18% to the minimum rate resulting in \$1,190 which represents 14.5% of properties on minimum rates. The City's minimum remains comparable to other local authorities, in the region broadly similar in size to Subiaco.

Pensioners and Seniors

Pensioners are eligible for up to 50% rebate off the rate amount (Currently capped at \$750 in 2018 -19) or are able to defer the full amount of the rates. The City also provides for a 50% discount on waste service charges.

Seniors holding Commonwealth Senior Health Care cards are treated as pensioners and have the same entitlements as above.

All other seniors are able to claim a rebate for up to 25% of the rates amount (currently capped at \$100 in 2018 -19), and have no deferment entitlement, nor discount on the waste services charge.

As an alternative to payment in full, the option of paying in four instalments continues to be available.

Other rate charges

The Emergency Services Levy is collected on behalf of the State Government. Pensioner and seniors' rebates apply. The City is required to collect the levy and remit the funds to DFES. The levy is shown as a separate item on the rates notice and will be applied in accordance with the rates contained within the Government Gazette. The properties within the City are classified as category 1 properties and the City has been advised that the anticipated increase on last year's rate is 2.3%.

Under the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996, local governments are able to levy a penalty for late payment of rates. It is proposed that the rate remains at the current level of 11%.

Waste Service Charge

Waste Service Charge is levied on all properties. The waste service charge covers all the costs incurred in providing the City's waste and recycling services. The charge is a result of the Waste Avoidance and Resource Recovery Act 2007, which places an onus on the City to provide regular collection of waste to all properties.

There is no increase to the City's waste service charges for 2019 - 20.

The waste service charges of, \$296 per standard residential service, \$505 per 240L residential service and \$529 for the standard commercial service will remain unchanged for 2019 - 20. GST applies to the supply of extra (additional) service charges. In addition the City's 660 litre service for commercial and multi-unit dwellings remains budget at \$1,450 per service.

The waste levy charges include the provision of recycling services with one standard 240L yellow lid bin or in certain circumstances 120L or 360L bin options.

A 50% pensioner discount on waste levies is still applicable to those eligible.

Other Fees and Charges

Where specific individuals benefit from the use of council property or services, charges are set to ensure the user pays for the service. Some examples are; use of the Lords sports club, parking fees, ground hire charges, photocopying, planning fees and swimming pool inspection fees. Fees and charges are set based on legislative requirements, cost recovery, market prices or increase in line with the Local Government Cost Index (LGCI) +1% in accordance with the Strategic Financial Plan.

Statutory charges include licence fees for buildings, animals, signs, eating houses, itinerant food vendors, lodging houses, hawkers, stall holders and traders plus fines imposed by infringement notices under the Dog, Cat, Parking and Litter Acts.

Commercial fees include use of the Lords sports club and parking fees and are compared to the market to ensure the City is not impacting on other suppliers in an anticompetitive nature.

Contractual charges are imposed under the terms and conditions of leases, licences, deeds, and agreements. Some examples are leases to sporting and community organisations, agreements related to self-supporting loans and development agreements. The City's investment land leases are the most significant of these charges for Subiaco.

A summary of the key changes is set out below:

Parking Fees:

The City is currently implementing changes associated with Parking Precinct Plans endorsed by Council to improve parking management and contribute to parking revenue in the 2019 - 20 Budget.

Parking fees have been structured in accordance with legislative requirements and are modelled to achieve an occupancy rate of 85%. Should it be identified that carparks are not meeting the 85% occupancy rate then a separate report may be provided to Council during the year recommending adjustments to various parking fees in order to achieve the required occupancy rate.

New fees have been applied for 12 Town Centre parking stations in accordance with council's resolution in October 2018 in relation to the Town Centre Parking Precinct Plan.

The City offers **free parking** in all of its town centre car parking stations (on street and off street) on **Weekends and after 5pm on Weekdays**. The City therefore has no scheduled car parking fees for any town centre car parking stations during these times.

First hour fee continues to apply in designated parking stations.

Library Services:

The Library is promoting access to the following offerings:

- *The written history of the City of Subiaco, Tales of a Singular City by Ken Spillman, available for purchase at the Subiaco Museum for \$50.*
- *Reproductions of some of the photos from Subiaco Museum's collection are available at market price. The cost is calculated based on the type of reproduction requested e.g. photo on canvas or window decals.*

Recreation Services (Lords):

The crèche fees have been adjusted with the shorter (90 min) and longer time (180 min) options being simplified into one time period (120 min) only.

Small group training (Tribe) fees have been removed as this service is no longer provided.

Some membership fees have been adjusted with direct debit payments moving from monthly to fortnightly.

Investment land leases:

The City is currently undertaking the statutory processes to consider the disposal of the 133 Salvado Road property. The City through the Property Investment Assets Committee will be implementing its acquisition strategy for investing proceeds from these assets to maximise investment returns which will intern be apply to capital renewal (reducing the asset renewal gap), community improvement projects and reducing the impact of future rate increases.

The investment of \$22 million in real property is targeting increased returns of approximately \$880,000 per year. This annual return will be recognised as investment are identified and acquired.

This increase in return is equivalent to a 4% rate increase for the City.

The fees and charges are detailed in the schedules that form part of the budget.

Grants

Although the City has a low dependency on grant funding, some projects are dependent on grants before they can be implemented. Grants and contributions are received from other government bodies for both operating and capital projects.

RESERVE FUNDS

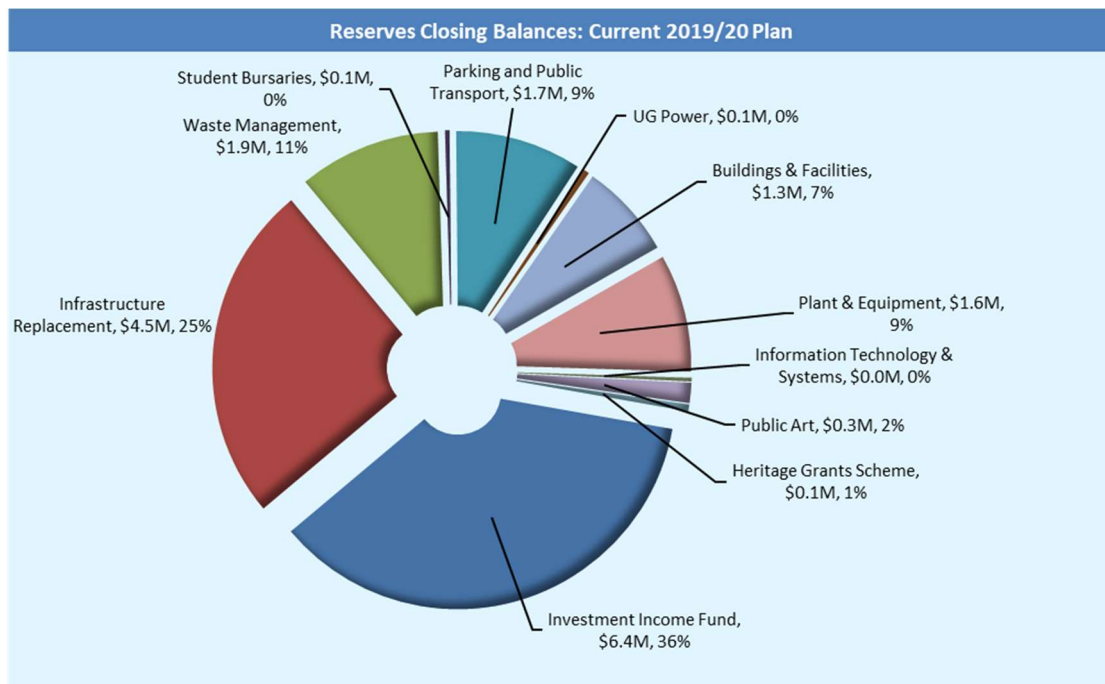
Reserve funds are effectively a means to save a portion of funds generated through rates and other sources, for expenditure in the future. Reserves are used to smooth or spread major expenditures and are maintained over a 10 to 15 year cycle.

The City uses operational reserves to fund plant and equipment replacement, building and facilities improvements, parking and public transport improvements, infrastructure renewal, and undergrounding of power (loan repayments) throughout the City. The City also maintains two investment reserves, Capital Investment reserve and Investment Income reserve, as part of its commercial land and property portfolio.

Initiatives supported by reserve funds include:

- Plant and equipment;
- Building redevelopments;
- Recreation facility improvements;
- Environment improvements;
- Investment assets acquisitions/developments;
- Infrastructure improvements;
- Parks and reserve improvements;
- Underground power;
- Public art;
- Heritage Grants Scheme; and
- Waste services equipment.

The chart below shows the closing balances of the City's operational reserves:



Reserves have been managed to help fund the major capital expenditure detailed in the City's 10 years capital works plan. This has been primarily achieved through the use of the Investment Income reserve and Infrastructure reserve. The Investment Income reserve holds the property (net lease) revenue and interest income from the Capital Investment Reserve.

Property revenue is used to fund capital renewal and improvements projects and is a key component in the City's ability to minimise general rate increases over time (medium to long term).

The objective is that the City improves the return from investment properties and that the funds generated would be used to address the asset renewal gap over the medium to long term, ensuring that capital renewal does not impact on rating revenue.

The Capital Investment reserve currently holds \$22 million, with the following funding commitments:

- \$7,500,000 (Remainder of allocated \$22,000,000 investment acquisitions to increase investment returns by 880,000 per year).
- \$14,000,000 for investment acquisitions to increase investment returns by 532,000 per year
- \$3,850,000 relocation of the Operation Centre.
- \$2,150,000 possible future redevelopment of the Tom Dadour Centre.
- \$7,850,000 required over the next 6 years for renewal of existing investments properties.

The net proceeds from the Operations Centre are expected to be approximately \$8,800,000 to be used to redevelop the Civic Administrative Centre in 3 years.

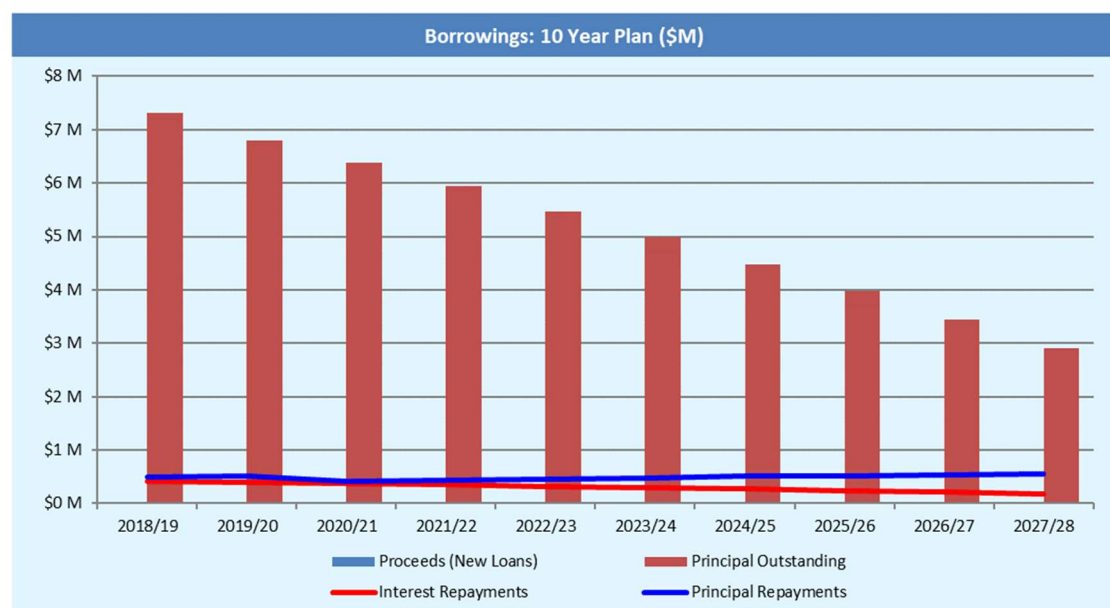
This means that based on the current commitments for the Capital Investment reserves, until the City obtains the proceeds from the sale of 133 Salvado Road, and Operations Centre to repay borrowings, the reserve has limited capacity.

Details of reserve funding are contained in the New Capital Works and Carried Forward Programme under the supporting schedules part of the budget.

LOANS

Loans should be considered as a financing tool rather than an additional source of revenue. They provide an opportunity to bring forward capital projects and allow the responsibility for the funding of the asset to be spread between current and future generations. However, loans do have to be repaid and in this sense they are not an additional source of revenue but a method by which the rates and other general revenue can be deployed and managed in a sustainable manner.

The chart below shows that the City's current commitments are \$7.31 million, with principal repayments of \$523,730 and Interest repayments of \$396,050.



Loans are used by the City to fund major capital initiatives, with repayments met from general rates in order to maintain equity with past practice. In developing the loan funding strategy, the City has provided for the underground power programs and capital developments over a 30 year horizon.

Projects funded by loans are:

- Lake Jualbup
- Rosalie Park Improvements
- Regal Theatre
- Underground Power Program

The budgeted repayments schedule for 2019/2020 is as follows:						
Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayments	Closing Principal Liability
121A	Rosalie Park Improvements A	527,370		35,810	34,660	492,710
121B	Rosalie Park Improvements B	121,120		8,070	7,110	114,010
121C	Rosalie Park Improvements C	903,890		59,030	52,970	850,920
121D	Rosalie Park Improvements D	140,570		7,510	29,780	110,790
123A	Underground Power Round 6	2,720,280		156,860	124,120	2,596,160
123B	Underground Power Round7	1,884,570		97,630	85,790	1,798,780
126	Regal Theatre	100,000		2,980	100,000	0
127	Major Open Parkland (Lake Jualbup)	913,440		28,160	89,300	824,140
		7,311,240	0	396,050	523,730	6,787,510

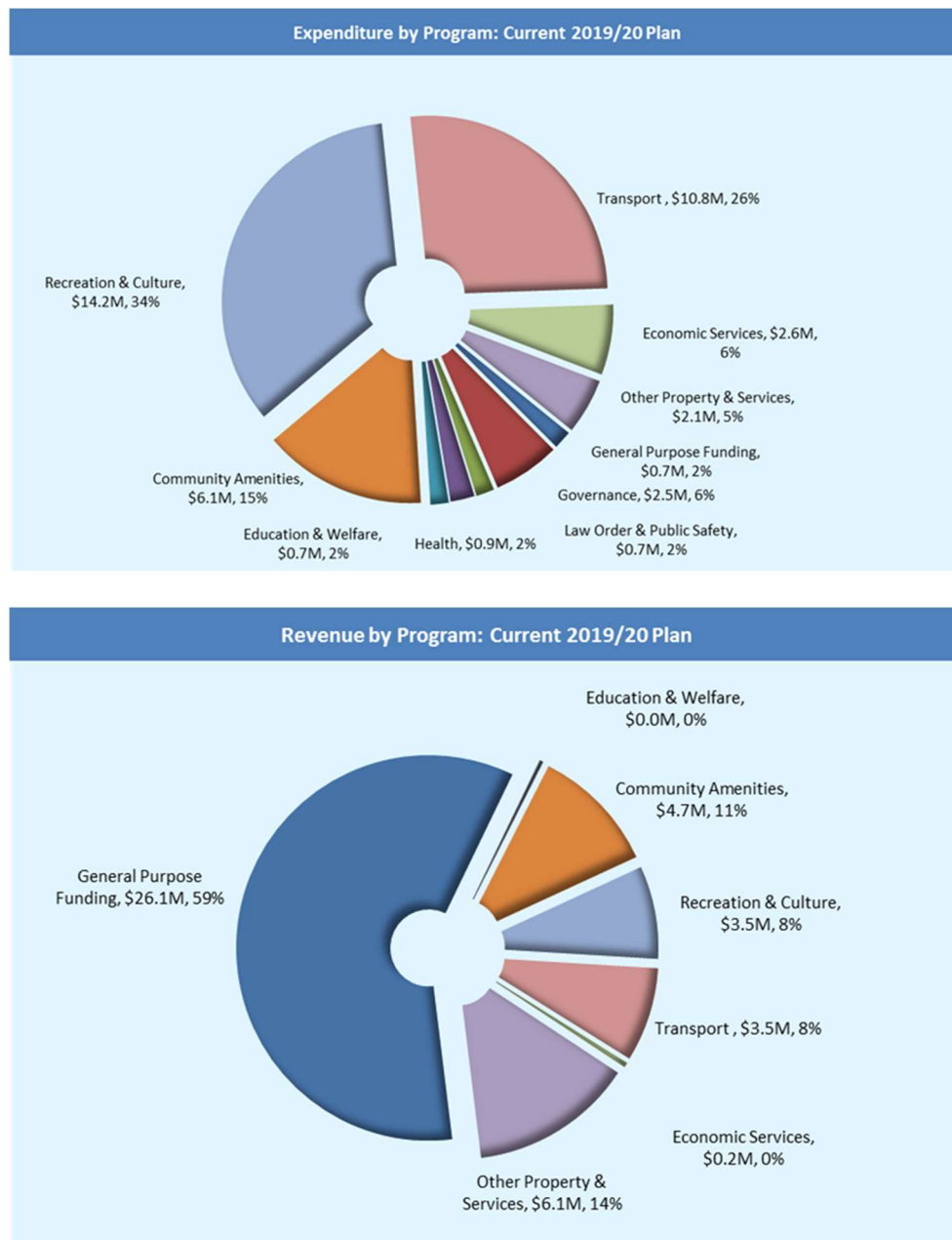
Local governments are only able to borrow against their rates capacity and unable to provide other assets as collateral such as land and property in order to undertake major capital projects. Local Government Act Section 6.21 provides that the only security the City may give for its borrowings is its General Fund (basically, its annual rates), thus severely constraining the capacity of the City to raise sufficient development funding to undertake any major redevelopment projects.

Our current loans mean that for the next ten years the City's borrowing capacity is limited as a result of the finalisation of the underground power project, Rosalie Park improvements and the works at Lake Jualbup.

The City will continue to review loan and operational reserve commitments to identify opportunities to minimise the impact of borrowings on general rates.

PROGRAMS AND SERVICES

The following charts show the City's planned level of operational activities and funding. The programs and Services are explained below:



Governance: Operation of council, including provision of administrative services and support to elected members, elected members' sitting fees and expenses, costs related to the convening and holding of council meetings, and the provision of agendas and minutes.

- Members of Council
- Other Governance

Law, order and public safety: Local amenity, event management, security/safety initiatives, animal control and responses to general complaints.

- Local Amenity (part of Compliance Services)

Health Services: Monitoring, maintenance and improvement of public health including regulation and monitoring of food handlers, noise abatement and other areas related to public health.

- Health Services

Education and Welfare: Providing support of initiatives which strengthen community capacity and wellbeing, for example positive ageing, access and inclusion, volunteering and community safety and social programs.

- Community Programs

Community Amenities: Management, collection and removal of waste, including recycling services, and social housing programs, administration of town planning controls and the provision and maintenance of public conveniences.

- Waste Services
- Planning Services
- Street Furniture

Recreation and Culture: Operation of Lords, maintenance of parks and reserves, provision of library and museum services as well as a wide range of cultural and community activities.

- Lords
- Library
- Subiaco Museum
- Community Development
- Parks Services
- Public Art
- Recreation and Community Facilities

Transport: Reconstruction, repair and maintenance of roads, lanes, footpaths, and drains including parking management, street lighting, pruning of street trees, cleaning of laneways and streets and promotion of alternatives to cars.

- Commercial Parking
- Equitable Access (part of Compliance Services)
- Infrastructure Services
- Operations Centre
- Plant Operations
- Parks Road Reserve
- Waste Road Reserve

Economic Development: Ensuring compliance with building standards, regulations and local building laws, place activation, promoting economic development and supporting local businesses.

- Building Services
- Business and Economic Development
- Place Management
- Underground Power

Other Property and Services: Management of investment lands and other assets that provide revenue used to fund development initiatives, and administrative support for all areas of the City to manage the community's resources in the best long-term interest of all.

- Property and Asset Services
- Investment Properties
- Information Services (Overhead Recovery Area)
- Customer Services (Overhead Recovery Area)
- Financial Services (Overhead Recovery Area)
- Human Resources (Overhead Recovery Area)
- Communications and Engagement (Overhead Recovery Area)
- Executive Management (Overhead Recovery Area)

STATUTORY STATEMENTS

Statutory Statements

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City of Subiaco
Statement of Comprehensive Income by Nature or Type

		2018/2019 Adopted Budget \$	2018/2019 Revised Budget \$	2018/2019 Estimated Actuals \$	2019/2020 Draft Budget \$
	Notes				
OPERATING REVENUE					
Rates (also includes specified area)	3	23,711,120	23,551,120	23,562,375	24,439,080
Sanitation charges	10	4,453,087	4,453,087	4,532,429	4,485,158
Fees and charges	10	11,389,397	11,515,397	11,208,135	12,374,483
Grants, subsidies & contributions	1(e)	1,372,450	1,216,865	1,256,034	1,754,647
Reimbursements & donations		770,130	770,130	924,238	767,490
Interest earnings	5	826,470	826,470	1,419,400	966,230
Profit on asset disposals	4	77,570	77,570	223,008	91,520
Other revenue		614,200	534,200	491,520	568,700
Total Operating Revenue	1,2	43,214,424	42,944,839	43,617,139	45,447,308
OPERATING EXPENDITURE					
Employee costs	1(o)	(20,095,420)	(20,207,270)	(19,872,653)	(20,917,212)
Materials and contracts	2	(12,656,277)	(13,453,822)	(12,275,382)	(12,970,921)
Utilities (gas, electricity, water etc.)		(942,220)	(942,220)	(929,700)	(902,930)
Depreciation on non-current assets	9	(5,417,270)	(5,417,270)	(5,597,630)	(5,676,270)
Interest expenses	6,11	(409,660)	(409,660)	(410,200)	(396,050)
Insurance expenses		(456,950)	(456,950)	(469,855)	(483,010)
Loss on asset disposal	4	(45,900)	(45,900)	(44,395)	(2,770)
Other expenditure		(1,461,820)	(1,501,820)	(1,609,438)	(1,616,000)
Total Operating Expenditure	1,2	(41,485,517)	(42,434,912)	(41,209,253)	(42,965,163)
NET RESULT		1,728,907	509,927	2,407,886	2,482,145

City of Subiaco

Statement of Comprehensive Income by Program

	Notes	2018/2019 Adopted Budget \$	2018/2019 Revised Budget \$	2018/2019 Estimated Actual \$	2019/2020 Draft Budget \$
OPERATING REVENUE (Excluding Contributions to Development of Assets)					
General Purpose Funding		25,230,270	24,784,670	25,449,075	26,122,990
Governance		200	200	0	200
Law Order & Public Safety		44,200	48,200	37,600	34,300
Health		87,100	87,100	72,310	94,600
Education & Welfare		16,000	18,975	16,975	14,000
Community Amenities		4,648,587	4,648,587	4,714,304	4,708,108
Recreation & Culture		3,439,648	3,163,648	3,019,720	3,455,858
Transport		3,183,790	3,305,790	3,112,013	3,447,000
Economic Services		203,059	203,059	147,400	178,560
Other Property & Services		5,461,130	5,661,130	5,880,475	6,094,105
Total Operating Revenue	1,2	42,313,984	41,921,359	42,449,872	44,149,721
OPERATING EXPENDITURE (Excluding Borrowing Costs Expense)					
General Purpose Funding		(619,030)	(630,980)	(626,394)	(657,780)
Governance		(2,353,577)	(2,420,927)	(2,316,059)	(2,550,451)
Law Order & Public Safety		(721,370)	(732,020)	(682,434)	(680,960)
Health		(889,830)	(940,680)	(873,963)	(946,520)
Education & Welfare		(686,860)	(950,395)	(730,930)	(901,050)
Community Amenities		(6,450,860)	(6,430,620)	(6,253,685)	(6,176,645)
Recreation & Culture		(13,962,290)	(14,130,690)	(13,856,859)	(14,321,411)
Transport		(10,633,780)	(10,877,420)	(10,752,184)	(11,303,766)
Economic Services		(2,709,440)	(2,853,690)	(2,518,483)	(2,972,140)
Other Property & Services		(2,002,920)	(2,055,190)	(2,143,667)	(2,055,620)
Total Operating Expenditure	1,2	(41,029,957)	(42,022,612)	(40,754,658)	(42,566,343)
BORROWING COSTS EXPENSE					
Recreation & Culture		(143,960)	(100,700)	(144,500)	(141,560)
Economic Services		(265,700)	(265,700)	(265,700)	(254,490)
Total Borrowing Costs Expense	6,11	(409,660)	(366,400)	(410,200)	(396,050)
CONTRIBUTIONS TO THE DEVELOPMENT OF ASSETS					
Transport		822,870	945,910	935,509	1,206,067
Total Contributions to the Development of Assets	16	822,870	945,910	944,259	1,206,067
PROFIT/(LOSS) ON DISPOSAL OF ASSETS					
Law Order & Public Safety		0	0	0	11,250
Health		0	0	0	320
Community Amenities		(5,240)	(5,240)	(1,265)	39,130
Recreation & Culture		7,780	7,780	11,923	26,810
Transport		35,610	35,610	(240)	7,360
Economic Services		0	0	0	0
Other Property & Services		(6,480)	(6,480)	168,195	3,880
Total Profit/(Loss) on Disposal of Assets	4	31,670	31,670	178,613	88,750
NET RESULT		1,728,907	509,927	2,407,886	2,482,145

Rate Setting Statement

		2018/2019 Adopted Budget \$	2018/2019 Revised Budget \$	2018/2019 Estimated Actual \$	2019/2020 Draft Budget \$
Notes					
OPERATING EXPENDITURE					
General Purpose Funding		(619,030)	(630,980)	(626,394)	(657,780)
Governance		(2,353,577)	(2,420,927)	(2,316,059)	(2,550,451)
Law Order & Public Safety		(721,370)	(732,020)	(682,434)	(680,960)
Health		(889,830)	(940,680)	(873,963)	(947,620)
Education & Welfare		(686,860)	(950,395)	(730,930)	(901,050)
Community Amenities		(6,462,040)	(6,441,800)	(6,267,250)	(6,176,645)
Recreation & Culture		(14,119,280)	(14,244,420)	(14,010,619)	(14,464,641)
Transport		(10,643,100)	(10,886,740)	(10,757,764)	(11,303,766)
Economic Services		(2,975,140)	(3,119,390)	(2,784,183)	(3,226,630)
Other Property & Services		(2,015,290)	(2,067,560)	(2,159,657)	(2,055,620)
Total Operating Expenditure	1,2	(41,485,517)	(42,434,912)	(41,209,253)	(42,965,163)
CAPITAL WORKS PROGRAMME					
Capital Expenditure					
Land and Buildings	Refer to	(13,113,950)	(15,079,920)	(2,275,495)	(27,053,615)
Furniture and Equipment	Capital	(2,021,225)	(2,154,445)	(1,032,075)	(1,818,835)
Plant and Equipment	Works	(2,257,000)	(2,257,000)	(1,816,755)	(1,358,000)
Subtotal	Programme	(17,392,175)	(19,491,365)	(5,124,325)	(30,230,450)
Infrastructure Expenditure					
Road Works		(3,855,849)	(4,850,900)	(2,436,700)	(3,600,520)
Landscape & Irrigation Works	Refer to	(176,874)	(193,244)	(133,185)	(146,160)
Drainage Works	Capital	(220,943)	(155,243)	(62,040)	(366,230)
Footpath Works	Works	(108,435)	(133,435)	(113,550)	(182,290)
Street Lighting	Programme	0	(89,800)	(59,780)	(296,200)
Car Park Improvements		(869,500)	(916,700)	(288,100)	(5,435,120)
Other Infrastructure		(207,134)	(224,174)	(130,580)	(358,180)
Parks and Reserves Improvements					
Irrigation Upgrades		(412,500)	(425,470)	(425,510)	(549,590)
Furniture & Lighting Upgrades		(444,501)	(444,590)	(418,640)	(288,740)
Playground Upgrades		(79,470)	(133,670)	(133,670)	(70,950)
Landscaping Upgrades		(729,217)	(700,782)	(619,980)	(223,810)
Subtotal		(7,104,423)	(8,268,008)	(4,821,735)	(11,517,790)
Total Capital Works Programme		(24,496,598)	(27,759,373)	(9,946,060)	(41,748,240)
OTHER OUTFLOWS					
Transfer To Reserve A/C	7	(7,716,277)	(10,850,885)	(12,888,188)	(26,543,723)
Loan Repayment - Principal	6(f)	(485,530)	(485,530)	(485,160)	(523,730)
Non cash items					
Write Back Gain on Disposal Of Assets	4	(77,570)	(77,570)	(223,008)	(91,520)
Total Other Outflows		(8,279,377)	(11,413,985)	(13,596,356)	(27,158,973)
TOTAL FUNDS REQUIRED		(74,261,492)	(81,608,270)	(64,751,669)	(111,872,376)
OPERATING REVENUE					
General Purpose Funding (excluding rates)	1(e),5	1,519,150	1,233,550	1,886,700	1,683,910
Governance		200	200	0	200
Law Order & Public Safety		44,200	48,200	37,600	45,550
Health		87,100	87,100	72,310	96,020
Education & Welfare	10	16,000	18,975	16,975	14,000
Community Amenities	10	4,654,527	4,654,527	4,726,604	4,747,238
Recreation & Culture	10	3,460,458	3,184,458	3,049,653	3,484,338
Transport		4,051,590	4,296,630	4,052,862	4,660,427
Economic Services		203,059	203,059	147,400	178,560
Other Property & Services	10	5,467,020	5,667,020	6,064,660	6,097,985
Total Operating Revenue		19,503,304	19,393,719	20,054,764	21,008,228
OTHER INFLOWS					
Reserve Utilised	7	22,526,248	24,115,853	7,690,332	41,117,973
Proceeds from Loans	6	0	0	0	0
Proceeds from Disposal of Assets	4	525,000	2,825,000	2,840,820	18,330,000
Non cash items					
Write Back Depreciation	9	5,417,270	5,417,270	5,597,630	5,676,270
Write Back Loss On Disposal Of Assets	4	45,900	45,900	44,395	2,770
Opening Balance B/Fwd 1 July		2,532,650	6,259,408	6,259,408	1,298,055
Total Other Inflows		31,047,068	38,663,431	22,432,585	66,425,068
TO BE MADE UP FROM RATES	Refer to Rates Schedule	23,711,120	23,551,120	23,562,375	24,439,080
SURPLUS / (DEFICIT)		0	0	1,298,055	0

City of Subiaco
Cash flow statement

	Notes	2018/2019 Adopted Budget \$	2018/2019 Estimated Actual \$	2019/2020 Draft Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		22,491,203	23,860,710	22,459,132
Operating Grants, Subsidies & Contributions		549,580	320,525	548,580
Reimbursements & Donations		770,130	924,238	767,490
Fees & Charges		11,899,523	10,689,370	12,957,686
Sanitation Charges		4,453,087	4,532,429	4,485,158
Interest Earnings		826,470	1,419,400	966,230
Goods & Services Tax		2,042,412	2,047,019	2,047,019
Other Revenue		614,200	491,520	568,700
		43,646,605	44,285,210	44,799,995
Payments				
Employee Costs		(19,739,943)	(20,644,458)	(20,557,626)
Materials & Contracts		(12,415,783)	(12,042,506)	(12,724,135)
Utility Charges		(942,220)	(929,700)	(902,930)
Insurance Expenses		(456,950)	(469,855)	(483,010)
Donations, Contributions and Grants Made		(152,980)	(126,500)	(215,000)
Interest Expenses		(409,660)	(410,200)	(396,050)
Goods & Services Tax		(2,042,412)	(2,391,851)	(2,047,019)
Other Expenditure		(1,308,840)	(1,573,900)	(1,401,000)
		(37,468,788)	(38,588,971)	(38,726,770)
Net Cash Provided By (Used In) Operating Activities	15	6,177,817	5,696,240	6,073,225
Cash Flows From Investing Activities				
Payments for Development of Land & Buildings		(3,635,950)	(2,127,945)	(24,065,615)
Payments for Development of Investment Properties		(9,478,000)	(147,550)	(2,988,000)
Payments for Purchase of Furniture		(2,021,225)	(1,032,075)	(1,818,835)
Payments for Purchase of Plant & Equipment		(2,257,000)	(1,816,755)	(1,358,000)
Payments for Construction of Infrastructure Assets		(7,104,423)	(4,821,735)	(11,517,790)
Non-operating Grants, Subsidies & Contributions		822,870	935,509	1,206,067
Proceeds from Sale of Land		0	2,300,000	18,000,000
Proceeds from Sale of Plant & Equipment		525,000	540,820	330,000
Net Cash Provided By (Used In) Investing Activities		(23,148,728)	(6,169,731)	(22,212,173)
Cash Flows From Financing Activities				
Proceeds from borrowing (New Loans)	6	0	0	0
Repayment of borrowing	6	(485,530)	(485,160)	(523,730)
Net Cash Provided By (Used In) Financing Activities		(485,530)	(485,160)	(523,730)
Net Increase (Decrease) in Cash Held		(17,456,441)	(958,651)	(16,662,678)
Cash held beginning of period		45,302,235	50,520,279	49,561,628
Cash held end of period		27,845,794	49,561,628	32,898,950
Reconciliation of cash:				
Cash at Bank	12	4,420,464	5,218,385	3,129,958
Cash at Bank - Restricted		23,425,330	44,343,242	29,768,992
		27,845,794	49,561,628	32,898,950
* This statement is to be read in conjunction with the accompanying notes Government Grants/Appropriations	16			

City of Subiaco
Capital Funding Summary

	2018/2019 Adopted Budget \$	2018/2019 Revised Budget \$	2018/2019 Estimated Actual \$	2019/2020 Draft Budget \$
Capital Works				
Land and Buildings	(13,113,950)	(15,079,920)	(2,275,495)	(27,053,615)
Furniture and Equipment	(2,021,225)	(2,154,445)	(1,032,075)	(1,818,835)
Plant and Equipment	(2,257,000)	(2,257,000)	(1,816,755)	(1,358,000)
Road Works	(3,855,849)	(4,850,900)	(2,436,700)	(3,600,520)
Landscape & Irrigation Works	(176,874)	(193,244)	(133,185)	(146,160)
Drainage Works	(220,943)	(155,243)	(62,040)	(366,230)
Footpath Works	(108,435)	(133,435)	(113,550)	(182,290)
Street Lighting	0	(89,800)	(59,780)	(296,200)
Car Park Improvements	(869,500)	(916,700)	(288,100)	(5,435,120)
Other Infrastructure	(207,134)	(224,174)	(130,580)	(358,180)
Parks and Reserves Improvements				
Irrigation Upgrades	(412,500)	(425,470)	(425,510)	(549,590)
Furniture & Lighting Upgrades	(444,501)	(444,590)	(418,640)	(288,740)
Playground Upgrades	(79,470)	(133,670)	(133,670)	(70,950)
Landscaping Upgrades	(729,217)	(700,782)	(619,980)	(223,810)
Total Capital Works Programme	(24,496,598)	(27,759,373)	(9,946,060)	(41,748,240)
Reserves Utilised for Capital Works				
Buildings and Facilities	1,204,950	1,005,920	432,935	1,048,315
Capital Investment	10,882,500	12,517,500	1,117,090	28,526,800
Investment Income	5,774,416	5,951,820	2,560,735	7,456,005
Infrastructure Replacement	1,693,997	1,755,458	1,421,715	1,623,793
Parking and Public Transport Facilities	324,500	324,500	167,500	245,000
Information Technology Systems	432,765	347,535	275,350	260,000
Waste Management	334,000	334,000	327,636	56,000
Plant & Equipment Replacement	923,000	923,000	523,081	852,000
Public Art Reserve	93,600	93,600	0	144,260
Total Reserves Utilised	21,663,728	23,253,333	6,826,042	40,212,173
Contributions to the Development of Assets				
Main Roads WA - MRRG	577,203	603,413	630,470	766,000
Main Roads WA - Blackspot	90,667	104,997	63,230	274,667
Department of Transport & Regional Development	130,000	130,000	130,700	97,900
Main Roads - Direct Grant	0	0	43,659	46,000
Bikewest	25,000	25,000	3,500	21,500
Capital Contributions - Parks	0	0	8,750	0
Capital Contributions - Roads	0	82,500	55,200	0
Total Contributions to the Development of Assets	822,870	945,910	935,509	1,206,067
Proceeds Disposal of Assets				
Proceeds on disposal of plant and equipment	525,000	525,000	540,820	330,000
Total Proceeds Disposal of Assets	525,000	525,000	540,820	330,000
TOTAL MUNICIPAL FUNDS REQUIRED	(1,485,000)	(3,035,130)	(1,643,689)	0

BUDGET NOTES

Notes to the Budget

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1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this budget are:

a) Basis of Preparation

The financial report is a general purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

The report has also been prepared on the accrual basis under the convention of historical cost accounting as modified by the accounting treatment relating to the revaluation of financial assets and liabilities at fair value through profit and loss and certain classes of non-current assets.

Critical Accounting Judgements and Key Sources of Estimations Uncertainty

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

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

b) The Local Government Reporting Entity

The financial statements forming part of this report have been prepared on the basis of all funds controlled by the city. This includes Municipal and Reserve funds.

Monies held in the Trust Fund have been excluded from the consolidated financial statements.

c) 2018/2019 Estimated Actual Balances

Balances shown in this budget as 2018/2019 estimated actual are as forecast at the time of budget preparation and are subject to final adjustments.

d) Rounding Off Figures

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

e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised 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. Where contributions recognised as revenues during the reporting period are obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions remain undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions will be disclosed in the annual financial statements at the end of the financial year. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

f) Goods and Services Tax (GST)

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

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

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 Fund

The municipality contributes to the Local Government Superannuation Scheme at a rate of \$1.00 for every \$1.00 contributed to the fund by employees, to a maximum of 9% of the employee's salary (reduced to 5% for employees commencing after 1st February 2017). The municipality also contributes to the Local Government Superannuation Fund an amount calculated at 9.5% of the employee's gross salaries and wages (Superannuation Guarantee Contribution). These contributions are shown as an expense. No liability for accumulated benefits has been recognised in these budget statements.

h) Cash and Cash Equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above.

i) Trade and Other Receivables

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

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

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

Leases

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease.

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

Social Property Leases

In accordance with the City's Social Property Policy Framework, social property occupants are categories into one of four categories in order to determine the rent charges to apply (through a lease agreement).

Categories A, B and C have a set rental charge that reflects the level of community support for groups within that category, while Category D is a negotiated annual Rent, reflecting additional considerations.

Category A (\$500 excluding GST)

These groups receive the highest level of support and are generally defined by the following features:

- local ownership and membership
- provision of a service or benefit that has high demand
- small scale operation
- low fundraising ability
- non-exclusive use

Category B (\$1,000 excluding GST)

These groups receive substantial support and are generally defined by the following features:

- predominately local organisation and membership
- some fundraising ability

Category C (\$3,000 excluding GST)

These groups receive some support and are generally defined by the following features:

- predominately local organisation and membership
- some fundraising ability
- income generating capacity
- exclusive use

Category D (by negotiation)

These groups receive no support because they have a greater capacity to contribute and it would be inappropriate for the City to subsidise their rent. Groups will generally fall into this class if they are one of the following:

- a state government department or agency
- a large scale not-for-profit organisation that is not based in Subiaco

j) **Inventories**

General

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

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

Land Held for Resale

Land held for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs, holding costs and interest incurred on the financing of that land until completion of development. Interest and holding charges incurred after development is complete are recognised as expenses.

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

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

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

k) Fixed Assets

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 or impairment losses.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30th June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance. Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They are then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note. Whilst they were initially recorded at cost, being fair value at the date of acquisition (deemed cost) as per AASB 116 they were revalued along with other items of Land and Buildings at 30 June 2014 and again at 30 June 2017.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000 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 below, are recognised at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed below.

Subsequent costs are included in the asset's carrying amount or recognised as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

Revaluation

The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2) which requires property, plant and equipment to be shown at fair value.

Increases in the carrying value of non-current 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.

1. SIGNIFICANT ACCOUNTING POLICIES - k) 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 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 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 an 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 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 period of the lease or the estimated useful life of the improvements.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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

Buildings	30 - 50 years
Furniture & Equipment	4 - 10 years
Plant & Equipment	5 - 15 years
Infrastructure Assets	
Roads	20 - 50 years
Laneways	20 - 50 years
Footpaths	20 - 40 years
Drains	60 - 100 years
Street Furniture (incl. Bus shelters & proprietary street lighting)	15 years
Park Furniture	15 years
Playground Equipment	15 years
Reticulation	25 years
Grassed Areas	N/A
Infrastructure Buildings	30 - 50 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.

1. SIGNIFICANT ACCOUNTING POLICIES - k) Continued

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

On the 26 June 2018 Paragraph 17A (5) was inserted into Local Government (Financial Management) Regulations 1996. The regulation stated an asset is to be excluded from the assets of a local government if the fair value of the asset at the date of acquisition by the local government is under \$5,000.

Revaluation Threshold

Revaluation movements on items of equipment under \$5,000 is not revalued. Rather, it is recorded at cost.

(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 or liability. 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 or liability (i.e. The market with the greatest volume and level of activity for the asset or liability), 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.

1. SIGNIFICANT ACCOUNTING POLICIES - I) Continued

Fair Value Hierarchy - Continued

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.

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 are 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.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued in accordance with the regulatory framework.

Property, Plant and Equipment

Items of property, plant and equipment, including buildings, but excluding freehold land, are depreciated over their estimated useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

For land and buildings, fair value has been determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy).

With regards to specialised buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. There include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy).

1. SIGNIFICANT ACCOUNTING POLICIES - l) Continued

Investment Property

Investment property, comprising freehold office complexes is held to generate long-term rental yields. All tenant leases are on an arm's length basis. Investment property is initially measured at cost and subsequently measured at fair value and any changes to fair value are recorded in the Statement of Comprehensive Income as other income.

The fair value of investment property is the amount for which the asset could be exchanged between knowledgeable, willing parties in an arm's length transaction of investment property being valued. Fair values are determined by the valuer using market information, including prices for similar properties in comparable locations

Infrastructure

For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset (Level 3 inputs in the fair value hierarchy).

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 at 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; and

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly 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.

(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. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

1. SIGNIFICANT ACCOUNTING POLICIES - m) Continued

(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.

The rating and reporting periods coincide. All rates levied for the year are revenues. Due to legislative security, it is anticipated that all outstanding rates will be collected and therefore no provision has been made for doubtful debts.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the council has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Held-to-maturity financial assets 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.

(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 available-for-sale 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 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 will have 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.

1. SIGNIFICANT ACCOUNTING POLICIES - m) Continued

Impairment

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 to receipt of cash flows expire or the "asset is transferred to another party whereby the City 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.

Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at balance date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the council for similar financial instruments.

1. SIGNIFICANT ACCOUNTING POLICIES - m) Continued

Impairment

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

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 'Impairment of Assets' and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the statement of comprehensive income.

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.

n) Trade and Other Payables

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.

o) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the council expects to pay and includes related on-costs.

ii) Long Service Leave

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

p) Interest Bearing Loan and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

q) Provisions

Provisions are recognised when: the council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

r) Investments

The city holds an investment in Western Metropolitan Regional Council (WMRC). The city accounts for this investment under the equity method in accordance with AASB 128 "Investments in Associates".

Investments in associates are initially valued at cost. Subsequent to initial recognition, investment in associates is accounted for under the equity method.

Revenue arising from the sale of property is recognised in the income statement as at the time of signing a binding contract of sale.

s) Current and Non-Current Classification.

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the council's operational cycle. In the case of liabilities where 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 council's intentions to release for sale.

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

t) Comparative Figures

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

u) Budget Comparative Figures

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

v) Reserves

Interest is transferred to reserve in accordance with council policy.

Funding provided for the purpose of capital works will be transferred to an appropriate reserve at 30th June 2019 where the works are not to be completed in the 2018/19 financial year, in order to undertake the works in a subsequent year.

w) Reporting Material Variances

A value of \$50,000 is used in the Finance Activity Statement to report material variances in accordance with regulation 34 of the Local Government (Financial Management) Regulations 1996.

Material variances from the previous budget are reported in these notes in accordance with the statutory statement note reference numbers.

x) Budget Reviews

Two budget reviews are conducted, in the months of November and March of each year financial year. The budgets reviewed during the financial year are referred to in the statements as the "Revised Budget".

2 THE NATURE AND OBJECT OF EACH PROGRAM UNDERTAKEN BY THE CITY AND THE MAJOR FUNCTIONS OR ACTIVITIES WITHIN THEM

The City of Subiaco is dedicated to providing high quality services to the community through the various service-oriented programs which it has established. The objectives of each program undertaken by the city and as detailed in the city's current Strategic Financial Plan are as follows:

Governance

Objective: To ensure high quality democratic processes and informed local decision making.

Includes administration and operation of facilities and services to members of council and other costs that relate to the tasks of assisting members and ratepayers on matters which do not concern specific council services.

General Purpose Funding

Objective: To fairly and efficiently levy and collect rates and other monies required to fund the city's operations.

Rates revenue from rates levied under Division 6 of Part 6 of the Local Government Act 1995 and amounts receivable from the Western Australian Grants Commission and any government grants of a general purpose nature.

2 THE NATURE AND OBJECT OF EACH PROGRAM UNDERTAKEN BY THE CITY AND THE MAJOR FUNCTIONS OR ACTIVITIES WITHIN THEM [Reg. 27(m)]: *continued*

Law, Order and Public Safety

Objective: To ensure safety and amenity of the community in public areas.

Control of parking facilities, implementation and control of parking, and other local laws. Also includes fire prevention outlays.

Health

Objective: To protect the health of all persons and promote environmental quality.

Administration, inspection and operations of programs concerned with the general health of the community.

Education and Welfare

Objective: To contribute towards the well being of people with special needs.

Maintenance of pre-school buildings and provision of seniors activities.

Community Amenities

Objective: To provide waste management services which minimise adverse environmental impacts, orderly and controlled development of land and the built environment, and well maintained public conveniences.

This includes the collection and disposal of community and domestic rubbish and recycling, and the administration and operation of town planning and sustainable development within the local government.

Recreation and Culture

Objective: To provide and support community recreational and cultural pursuits.

Maintenance of community, recreation and function centres, various reserves, and operation of the library.

Transport

Objective: To facilitate safe and convenient transport access.

Construction and maintenance of roads, drainage works, footpaths, traffic facilities.

Economic Services

Objective: To facilitate economic development, promote compliance with building standards, regulations and local laws and enhance public amenity by placing powerlines underground.

Area promotion and building control services.

2 THE NATURE AND OBJECT OF EACH PROGRAM UNDERTAKEN BY THE CITY AND THE MAJOR FUNCTIONS OR ACTIVITIES WITHIN THEM [Reg. 27(m)]: *continued*

Other Property and Services

Objective: To maximise long-term return on investment assets for the benefit of the community.

Includes management of the city's investment assets and corporate overheads prior to allocation.

3 RATING AND VALUATIONS [Reg. 23]

(a) General Rate

The rates revenue for the City of Subiaco will be levied as a single general rate of 6.7020 cents per dollar on the Gross Rental Value of all rateable properties in the municipality. The estimated number of properties that will attract this charge, not inclusive of properties that attract a minimum rate as outlined in part b), are as follows:

(i) Residential Properties	6,805 properties, with a total GRV of \$204,927,774
(ii) Commercial Properties	1,178 properties, with a total GRV of \$130,988,883
(iii) Industrial Properties	9 properties, with a total GRV of \$ 818,680

The Rates Charge will be 6.7020 cents for every dollar of Gross Rental Value, and will yield the following:

(i) Residential Properties	13,734,260
(ii) Commercial Properties	8,778,930
(iii) Industrial Properties	54,870
	22,568,060

The city imposes only the single rate described above and does not intend to implement differential rates.

b) Minimum Rates

In accordance with Section (6.35) of the Local Government Act 1995, the following minimum rate will be levied.

In the case where the Gross Rental Value of a rateable property is such that the rates charge amounts to less than one thousand one hundred and ninety dollars (\$1190), that property will be charged the minimum rates charge of \$1190.

Objects and reasons for minimum rate:

The imposition of a minimum rate is in recognition that every property receives some minimum level of service from the facilities provided by council and as such council has adopted an appropriate minimum rate to take this into consideration.

3 RATING AND VALUATIONS [Reg. 23] - continued

b) Minimum Rates Continued

The estimated number of properties to attract this minimum charge is as follows:

- | | |
|----------------------------|--|
| (i) Residential properties | 1,265 properties, with a total GRV of \$18,286,012 |
| (ii) Commercial properties | 93 properties, with a total GRV of \$ 1,392,960 |

This minimum rate will yield the following:

- | | |
|----------------------------|-----------|
| (i) Residential properties | 1,505,350 |
| (ii) Commercial properties | 110,670 |

Were it not for the imposition of a minimum rate, these properties would have been charged a rate of 6.7020 cents for every dollar of gross rental value.

c) Specified Area Rate

The city does not charge a Specified Area Rate.

d) Non Rated Properties

There are properties within the City of Subiaco that have been allocated a Gross Rental Value by the Valuer General's Office that, due to legislation, do not attract a rates charge. The Gross Rental Value applicable to these properties is \$7,135,856.

e) Discount for Early Payment of Rates [Reg. 26]

There is no discount applicable to early payment of rates.

f) Payment of Rates by Instalments [Reg. 27(c)]

Pursuant to section (6.45) of the Local Government Act (1995), the city will offer ratepayers the option of paying their rates in one payment or by four instalments.

If the ratepayer elects to pay their rates in one payment the due date for payment will be 35 days after date of service of the notice of valuation and rate (proposed due date 29 August 2019).

If the ratepayer elects to pay by four instalments, the due dates for payment will be as follows:

- (i) First instalment due 35 days after date of service of the notice of valuation and rate (proposed due date of 29 August 2019)
- (ii) Second instalment due two calendar months after the due date of the first instalment (proposed due date of 7 November 2019)
- (iii) Third instalment due two calendar months after the due date of the second instalment (proposed due date of 9 January 2020)
- (iv) Fourth instalment due two calendar months after the due date of the third instalment (proposed due date of 12 March 2020)

An administration charge of fifty two dollars and twenty cents (\$52.20) will be levied on each property when the ratepayer elects to pay by instalments. It is estimated that the city will receive \$150,000 in instalment administration fees.

3 RATING AND VALUATIONS [Reg. 23] - continued

g) Interest Charged On Late Payment of Rates and Other Charges. [Reg. 27(a)(b)]

An interest charge of eleven percent (11%) per annum, calculated daily, will be imposed on rates charges and any other charges if payment is not received by the applicable due date. It is estimated that the city will receive \$65,000 in late payment interest.

h) Service Charges [Reg. 27(c)]

The city does not propose to impose any service charge as defined under Local Government (Financial Management) Regulation 1996, reg. No. 54.

4 ASSET DISPOSALS [Reg. 27(d)]

The city proposes to dispose of 21 asset items during the year, within the plant and equipment class. The net book value of the plant and equipment assets is estimated to be \$241,250 at time of disposal. It is estimated that they will be traded-in or where appropriate sold by tender for a price of \$330,000 resulting in an estimated book gain of \$88,750. Please refer to the Plant & Equipment Summary 2019/20120 schedule, which is included in the supporting schedules of this document for itemised details regarding asset purchases and disposals.

There is also proceeds of \$18,000,000 in relation to disposal of property from the city's commercial land holdings as part of its investment portfolio management. These funds are to be transferred to the Capital Investment Reserve, in accordance with Council policy.

5 INVESTMENT INFORMATION [Reg. 27(e) & 28]

Surplus funds will be invested as per council's investment policy. It is estimated that council will earn the following interest revenues:

(i) Reserve funds invested	594,230
(II) Other funds invested	300,000
Total estimated earnings from investments	894,230

6 BORROWINGS [Reg. 29]

a) Borrowings Brought Forward

There are no unspent balances of money borrowed in previous years as at 30 June 2018.

b) Overdraft Outstanding at End of Financial Year.

The city will have no outstanding overdraft accounts as at the 30 June 2018.

c) Purpose of Borrowings

The city does not propose to apply all or part of any existing borrowings to a purpose other than that for which the money was borrowed.

d) Proposed Borrowing

Information of proposed borrowing for the year:

The city does not propose to undertake any new borrowings during the 2019/20 financial year.

e) Re-financing existing borrowings

The city does not propose to refinance any existing borrowings.

6 BORROWINGS [Reg. 29] continued

f) Budgeted Repayments

The budgeted repayments schedule for 2019/2020 is as follows:

Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayments	Closing Principal Liability
121A	Rosalie Park Improvements A	527,370		35,810	34,660	492,710
121B	Rosalie Park Improvements B	121,120		8,070	7,110	114,010
121C	Rosalie Park Improvements C	903,890		59,030	52,970	850,920
121D	Rosalie Park Improvements D	140,570		7,510	29,780	110,790
123A	Underground Power Round 6	2,720,280		156,860	124,120	2,596,160
123B	Underground Power Round7	1,884,570		97,630	85,790	1,798,780
126	Regal Theatre Contribution	100,000		2,980	100,000	0
127	Major Open Parkland (Lake Jualbup)	913,440		28,160	89,300	824,140
		7,311,240	0	396,050	523,730	6,787,510

The comparative information from the 2018/2019 estimated actual was as follows:

Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayments	Closing Principal Liability
121A	Rosalie Park Improvements A	559,970		38,150	32,600	527,370
121B	Rosalie Park Improvements B	127,820		8,540	6,700	121,120
121C	Rosalie Park Improvements C	944,170		48,450	40,280	903,890
121D	Rosalie Park Improvements D	159,610		6,250	19,040	140,570
123A	Underground Power Round 6	2,838,260		163,790	117,980	2,720,280
123B	Underground Power Round 7	1,966,570		101,910	82,000	1,884,570
126	Regal Theatre Contribution	200,000		6,070	100,000	100,000
127	Major Open Parkland (Lake Jualbup)	1,000,000		37,040	86,560	913,440
		7,796,400	0	410,200	485,160	7,311,240

The comparative information from the 2018/2019 adopted budget was as follows:

Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayment s	Closing Principal Liability
121A	Rosalie Park Improvements A	559,938		38,050	32,600	527,338
121B	Rosalie Park Improvements B	127,818		8,520	6,700	121,118
121C	Rosalie Park Improvements C	934,277		47,870	40,730	893,547
121D	Rosalie Park Improvements D	159,612		6,260	19,040	140,572
123A	Underground Power Round 6	2,838,258		163,790	117,980	2,720,278
123B	Underground Power Round7	1,966,561		101,910	82,000	1,884,561
126	Regal Theatre Contribution	200,000		6,070	100,000	100,000
127	Major Open Parkland (Lake Jualbup)	1,000,000		37,190	86,480	913,520
		7,786,464	0	409,660	485,530	7,300,934

7 RESERVES [Reg. 27(h)]

The estimated movements in the city's reserves for the 2019/2020 financial year, with a comparison to the 2018/2019 financial year, are shown in the Summary of Transfers To & From Reserve 2019/20 schedule, which is included in the supporting schedules of this document.

No other change of use or purpose is proposed for reserve funds.

8 PAYMENTS TO MAYOR AND COUNCILLORS [S5.98 (2) & (3)] [Reg. 27(l)]

An allowance has been made in the 2019/2020 budget for the following payments to the mayor and councillors:

- (i) Meeting attendance fee for councillors of \$22,660 per annum
- (ii) Meeting attendance fee for the mayor of \$30,385 per annum
- (iii) Mayoral allowance for the mayor of \$61,800 per annum
- (iv) Deputy mayoral allowance for the deputy mayor of \$15,450 per annum
- (v) ICT expenses allowance to the value of \$2,900 per annum for councillors.
- (vi) ICT expenses allowance to the value of \$3,500 per annum for the mayor.

Expenses relating to reimbursements under S5.98 (2)(a) & (3):

- (ii) Child Care at actual cost per hour or \$25 per hour whichever is the lesser amount. Estimate \$1,000 in total
- (iii) Travel costs to attend meeting of Council at actual cost with regard to Local Government (Administration) Regulations 1996, Reg. 31(4). Estimate \$500 in total.

9 DEPRECIATION [Reg. 27(n)]

The following provisions have been made in the budget operating statement for depreciation on non-current assets, by programme:

	Budgeted Depreciation 2018/2019	Budgeted Depreciation 2019/2020
Governance	2,250	230
Law, Order & Public Safety	22,700	15,550
Health	6,980	11,500
Education & Welfare	12,530	9,460
Community Amenities	458,650	639,900
Recreation & Culture	1,998,530	2,034,060
Transport	2,278,690	2,418,660
Economic Services	2,950	2,830
Other Property & Services	633,990	544,080
Total Depreciation	5,417,270	5,676,270

With the introduction of Fair Value reporting, the city's asset information is continuously improving. The 2019/20 budget for depreciation has reflected the most up to date asset information the city has obtained.

10 FEES AND CHARGES REVENUE INFORMATION [Reg. 25]

The city's 2018/2019 Schedule of Fees and Charges are included at the back of this budget document.

The 2018/2019 revenue, estimated that would be generated by fees and charges on an accrued basis by program is as follows:

	Budget 2018/2019	Budget 2019/2020
General Purpose Funding	175,000	205,000
Governance		
Law Order & Public Safety	39,700	34,300
Health	87,100	94,600
Education and Welfare	30,830	43,535
Community Amenities	192,500	197,200
Recreation and Culture	2,800,898	2,868,483
Transport	3,110,980	3,375,000
Economic Services	196,559	170,560
Other Properties and Services	4,755,830	5,385,805
Grand Total	11,389,397	12,374,483

11 BORROWING COSTS (Interest)

Loans	396,050
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12 POSITION AT COMMENCEMENT OF THE FINANCIAL YEAR [Reg. 31]

The position at the commencement of the financial year has been calculated as per Local Government (Financial Management) Regulations 31 and 32 as follows:

NET CURRENT ASSEST REPRESENTED BY

CURRENT ASSETS

	Estimated Actual 2018/2019	Budget 2019/2020
Cash & Investments		
Cash at Bank & Investments	49,561,628	32,898,950
Financial assets	0	0
Debtors		
Rates Debtors	150,000	2,129,948
Sundry Debtors	1,710,140	975,248
Other Current Assets	1,084,332	1,048,652
Total Current Assets	52,506,099	37,052,799
LESS CURRENT LIABILITIES		
Creditors & Provisions		
Creditors	2,857,396	3,221,401
Provision for Employee Entitlements (Current)	1,967,274	2,222,274
Income in Advance	869,774	669,775
Loan Liability (Current)	485,160	523,730
Bonds	1,120,764	1,120,764
Total Current Liabilities	7,300,368	7,757,944
ADD BACK LOAN LIABILITY	485,160	523,730
LESS RESTRICTED ASSETS		
Cash Backed Reserves	44,343,243	29,768,992
Other Restricted Assets	49,593	49,593
Total Restricted Assets	44,392,836	29,818,585
NET CURRENT ASSETS	1,298,055	0

* The balances as at 30/6/19 are yet to be audited.

13 TRADING UNDERTAKINGS [Reg. 27(i)]

The city does not consider any of its activities come under the definition of trading undertakings as per the Local Government Act 1995.

14 MAJOR TRADING UNDERTAKINGS, LAND TRANSACTIONS AND MAJOR LAND TRANSACTIONS [Reg. 27(j)(k)]

The city's investment assets are managed under Business Plans prepared in accordance with sections (3.58) and (3.59) of the Local Government Act 1995.

15 NOTES TO THE CASH FLOW STATEMENT

Reconciliation of net cash used in operating activities to change in net assets resulting from operations:

	Budget 2018/2019	Estimated Actual 2018/2019	Budget 2019/2020
Change in net assets resulting from operations			
As per Operating Statement	1,728,907	2,407,886	2,482,145
Add/(Less) non cash items:			
Depreciation	5,417,270	5,597,630	5,676,270
Profit/Loss on sale of assets	(31,670)	(178,613)	(88,750)
Government grants & subsidies adjustment	(822,870)	(935,509)	(1,206,067)
Changes in asset and liabilities during the year:			
Changes in assets (increases in brackets):			
Change in debtors	(519,791)	(775,252)	(1,206,745)
Change in inventory	(2,632)	(2,632)	(2,632)
Changes in liabilities (decreases in brackets):			
Change in employee entitlements	255,000	(274,988)	255,000
Change in creditors	153,603	(142,282)	164,004
Net cash provided by operating activities	6,177,816	5,696,240	6,073,225

16 CONTRIBUTION TO THE DEVELOPMENT OF ASSETS

**Budget
2019/2020**

The City anticipates the following contributions towards the development of assets:

Source	Project	Amount
Bikewest	Cycling Improvements	21,500
Main Roads WA - MRRG	Road Improvements	766,000
Main Roads WA - Blackspot	Road Improvements	274,667
Main Roads - Direct Grants	Road Improvements	46,000
Department of Transport & Regional Development	Road Improvements	97,900
		1,206,067

SUPPORTING SCHEDULES

Supporting Schedules

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**CITY OF SUBIACO
RATES SCHEDULE FOR 2019/2020**

	Notes	Estimated No. of Properties No.	GRV \$	Rate in dollar c	BUDGET 2019-2020 \$
GENERAL RATE REVENUE	3				
@ 6.7020 cents in the dollar					
GRV - Residential	3a	6,805	204,927,774	6.7020	13,734,260
GRV - Commercial	3a	1,178	130,988,883	6.7020	8,778,930
GRV - Industrial	3a	9	818,680	6.7020	54,870
Sub Totals		7,992	336,735,337		22,568,060
 <i>Minimum Rates</i>					
@ 1190					
GRV - Residential	3b	1,265	18,286,012	1,190	1,505,350
GRV - Commercial	3b	93	1,392,960	1,190	110,670
GRV - Industrial	3b	-	-	1,190	-
Sub Totals		1,358	19,678,972		1,616,020
Total General Rates to be Levied			356,414,309		24,184,080
Interim Rates					250,000
Back Rates					5,000
Total made up from rates					24,439,080
NET REVENUE FROM RATES					24,439,080

SUMMARY OF TRANSFERS TO & FROM RESERVE 2019/2020

	2018/2019 Budget				2018/2019 Estimated Actual				2019/2020 Budget			
	Opening Balance 1 July 18	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 19	Opening Balance 1 July 18	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 19	Opening Balance 1 July 19	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 20
RESERVE ACCOUNT												
Buildings and Facilities	1,214,996	328,260	1,204,950	338,306	1,225,211	961,938	432,935	1,754,214	1,754,214	550,720	1,048,315	1,256,619
Capital Investment	21,277,004	0	10,882,500	10,394,504	21,366,504	2,300,000	1,117,090	22,549,414	22,549,414	18,000,000	28,526,800	12,022,614
Investment Income	7,622,363	3,762,340	6,097,856	5,286,847	8,113,684	4,475,173	2,884,345	9,704,512	9,704,512	4,509,825	7,808,405	6,405,932
Infrastructure Replacement	2,286,730	2,481,360	1,693,997	3,074,093	2,366,662	3,223,920	1,421,715	4,168,867	4,168,867	1,911,600	1,623,793	4,456,674
Parking and Public Transport Facilities	1,267,259	20,910	324,500	963,669	1,571,505	324,780	167,500	1,728,785	1,728,785	181,340	245,000	1,665,125
Waste Management	1,601,642	68,237	334,000	1,335,879	1,548,922	338,627	327,636	1,559,913	1,559,913	364,658	56,000	1,868,571
Plant & Equipment Replacement	1,877,856	409,400	923,000	1,364,256	1,913,067	430,420	523,081	1,820,406	1,820,406	582,390	852,000	1,550,796
Undergrounding of Powerlines	336,533	467,620	465,680	338,473	339,318	468,590	465,680	342,228	342,228	201,730	464,400	79,558
Information Technology Systems	481,159	5,450	432,765	53,844	392,588	189,940	275,350	307,178	307,178	1,140	260,000	48,318
Student Bursaries	56,409	1,270	0	57,679	56,359	1,430	0	57,789	57,789	1,300	0	59,089
Public Art	148,499	119,980	117,000	151,479	165,781	121,200	25,000	261,981	261,981	187,060	183,260	265,781
Heritage Grants Scheme	64,851	51,450	50,000	66,301	85,785	52,170	50,000	87,955	87,955	51,960	50,000	89,915
Total Reserve Account	38,235,301	7,716,277	22,526,248	23,425,330	39,145,386	12,888,188	7,690,332	44,343,242	44,343,242	26,543,723	41,117,973	29,768,992

NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME
PROPOSED CAPITAL WORKS SUMMARY 2019/2020

Project Name	Carried Forward Budget \$	Additional Project Cost \$	Total Funds Required \$	Funded from Reserve \$	Funded from Reserve C/fwd \$	Funded from Sale or Trade \$	Funded from Sale or Trade C/fwd \$	Funded from Grants or Contribution \$	Grants C/fwd \$	Funded from Municipal or Loan Funds \$	Municipal or Loan Funds C/fwd \$
Drainage Improvement Program											
Drainage Network Investigations	100,000	266,230	366,230	266,230	100,000	0	0	0	0	0	0
Sub-total	100,000	266,230	366,230	266,230	100,000	0	0	0	0	0	0
Footpath Replacement											
Aberdare Road (Left) - Murchinson to Yilgarn	0	3,900	3,900	3,900	0	0	0	0	0	0	0
Onslow Road (Right) - Yilgarn to Herbert	0	9,860	9,860	9,860	0	0	0	0	0	0	0
Townsend Road (Left) - Barker to Park	0	10,650	10,650	10,650	0	0	0	0	0	0	0
Herbert Road (Right) - ROW 321 to ROW319	0	38,030	38,030	38,030	0	0	0	0	0	0	0
Smyth Street (Left) - Onslow to Aberdare	0	45,430	45,430	45,430	0	0	0	0	0	0	0
Park Street (Right) - Axon to Townsend	0	15,570	15,570	15,570	0	0	0	0	0	0	0
Hilda Street(Left) - ROW 326 to Lyall	0	21,030	21,030	21,030	0	0	0	0	0	0	0
Axon Street (Right) - Bagot to ROW459	0	4,540	4,540	4,540	0	0	0	0	0	0	0
Other Footpaths	0	33,280	33,280	33,280	0	0	0	0	0	0	0
Sub-total	0	182,290	182,290	182,290	0	0	0	0	0	0	0
Local Road Improvements											
Hay Street & Roberts Road (preliminary design / completion of modelling)	150,700	0	150,700	0	150,700	0	0	0	0	0	0
Railway Road / Nicholson Rd (modify phasing / filters on signals)	13,750	0	13,750	0	13,750	0	0	0	0	0	0
Aberdare Rd - Intersection Railway	20,000	90,920	110,920	44,920	20,000	0	0	46,000	0	0	0
Jersey St – Road Safety Improvements	0	159,740	159,740	159,740	0	0	0	0	0	0	0
Hamersley Modification to intersection in front Subiaco Pre Primary School	0	66,560	66,560	66,560	0	0	0	0	0	0	0
King Street - Evans to Morgan	0	26,320	26,320	26,320	0	0	0	0	0	0	0
Henry Street - Keightley to Nicholson	0	62,120	62,120	62,120	0	0	0	0	0	0	0
Bowman Street - Railway to Symth	0	24,050	24,050	24,050	0	0	0	0	0	0	0
Wilsmore Street - Roberta to Dakin	0	35,380	35,380	35,380	0	0	0	0	0	0	0
Roseberry Street	0	77,940	77,940	77,940	0	0	0	0	0	0	0
Robinson Terrace - Olga to Dead End	0	132,010	132,010	132,010	0	0	0	0	0	0	0
White Place - Subiaco to Dead End	0	33,000	33,000	33,000	0	0	0	0	0	0	0
May Ave - York to Roberts	0	43,820	43,820	43,820	0	0	0	0	0	0	0
Ellen Street - York to Roberts	0	48,160	48,160	48,160	0	0	0	0	0	0	0
Axon Street - York to Roberts	0	49,050	49,050	49,050	0	0	0	0	0	0	0
Alvan Street - Hay to Railway	0	69,590	69,590	69,590	0	0	0	0	0	0	0
Rowland Street - Bagot to Barker	0	48,370	48,370	48,370	0	0	0	0	0	0	0
Duke Street - Rokeby - ROW 377	0	24,950	24,950	24,950	0	0	0	0	0	0	0
Coleraine Street - Nicholson - Gloster	0	24,330	24,330	24,330	0	0	0	0	0	0	0
Tallow Tree Cr	23,000	0	23,000	0	23,000	0	0	0	0	0	0
Perry Lane - Cardigan - Dead End	0	89,630	89,630	89,630	0	0	0	0	0	0	0
Leccino Lane (NE-SW) - Tighe to Leccino	0	28,550	28,550	28,550	0	0	0	0	0	0	0
Selvatica Lane (N-S) - Allora to Trillo	0	17,070	17,070	17,070	0	0	0	0	0	0	0
Sub-total	207,450	1,151,560	1,359,010	1,105,560	207,450	0	0	46,000	0	0	0
Major Road Improvement											
Rokeby Road (Thomas to Bagot) (MRRG)	0	601,410	601,410	300,210	0	0	0	301,200	0	0	0
Bagot Road Resurfacing Thomas to King (MRRG)	0	207,660	207,660	103,660	0	0	0	104,000	0	0	0
Onslow Road (Railway to Excelsior) (MRRG)	0	503,710	503,710	251,440	0	0	0	252,270	0	0	0
Nicholson Road (Railway to Derby) (MRRG)	0	182,370	182,370	73,840	0	0	0	108,530	0	0	0
Townshend Rd (Churchill Ave roundabout) - improve street lighting (Blackspot)	45,000	0	45,000	0	30,300	0	0	0	14,700	0	0
York Street - Townshend Rd (York St Intersection) - extend median (Blackspot)	55,000	0	55,000	0	37,033	0	0	0	17,967	0	0
Thomas Street (Blackspot)	0	139,770	139,770	69,770	0	0	0	70,000	0	0	0
Onslow Road (Blackspot)	0	27,950	27,950	13,950	0	0	0	14,000	0	0	0
Barker Road (Blackspot)	0	215,650	215,650	107,650	0	0	0	108,000	0	0	0
Subiaco Road (Blackspot)	0	99,840	99,840	49,840	0	0	0	50,000	0	0	0
Sub-total	100,000	1,978,360	2,078,360	970,360	67,333	0	0	1,008,000	32,667	0	0

**NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME
PROPOSED CAPITAL WORKS SUMMARY 2019/2020**

Project Name	Carried Forward Budget \$	Additional Project Cost \$	Total Funds Required \$	Funded from Reserve \$	Funded from Reserve C/fwd \$	Funded from Sale or Trade \$	Funded from Sale or Trade C/fwd \$	Funded from Grants or Contribution \$	Grants C/fwd \$	Funded from Municipal or Loan Funds \$	Municipal or Loan Funds C/fwd \$
Lighting Improvements											
St Lighting Improvements/Security Enhancement	0	296,200	296,200	296,200	0	0	0	0	0	0	0
Sub-total	0	296,200	296,200	296,200	0	0	0	0	0	0	0
Streetscape Improvements											
Bagot Rd (Opp KEMH) - install crossing and new kerb	15,000	0	15,000		15,000	0	0	0	0	0	0
Salvado Rd (near Sheen St) - re-adjust steps	35,000	0	35,000		35,000	0	0	0	0	0	0
Other Traffic Management	0	113,150	113,150	15,250		0	0	97,900	0	0	0
Sub-total	50,000	113,150	163,150	15,250	50,000	0	0	97,900	0	0	0
Laneways - Improvements/Renewals											
ROW resurfacing	0	118,160	118,160	118,160	0	0	0	0	0	0	0
Sub-total	0	118,160	118,160	118,160	0	0	0	0	0	0	0
Park and Reserves											
Reticulation Improvements	0	549,590	549,590	549,590	0	0	0	0	0	0	0
Playground Equipment Improvements	0	70,950	70,950	70,950	0	0	0	0	0	0	0
Public Domain Furniture Improvements	0	158,370	158,370	158,370	0	0	0	0	0	0	0
Park Lighting Improvements	25,500	104,870	130,370	104,870	25,500	0	0	0	0	0	0
Sub-total	25,500	883,780	909,280	883,780	25,500	0	0	0	0	0	0
Environmental Improvements											
Rosalie Park	84,680	0	84,680	0	84,680	0	0	0	0	0	0
Lake Environment Improvements	0	39,750	39,750	39,750	0	0	0	0	0	0	0
Greening Strategy	0	49,690	49,690	49,690	0	0	0	0	0	0	0
Storm Water Quality Strategy	0	49,690	49,690	49,690	0	0	0	0	0	0	0
Street Trees - City Wide Street Tree Planting Renewal	0	107,430	107,430	107,430	0	0	0	0	0	0	0
Cycling Improvements	28,000	0	28,000	0	6,500	0	0	0	21,500	0	0
Sub-total	112,680	246,560	359,240	246,560	91,180	0	0	0	21,500	0	0
Other Projects											
Car Parking Improvements	428,500	231,620	660,120	231,620	428,500	0	0	0	0	0	0
Possible Carpark (Stage 1 Multi-Use Facility, Subi East)	0	4,500,000	4,500,000	4,500,000	0	0	0	0	0	0	0
Parking Management Information System	200,000	75,000	275,000	75,000	200,000	0	0	0	0	0	0
Street Furniture Improvements	0	66,560	66,560	66,560	0	0	0	0	0	0	0
Bus Shelter Improvements	0	39,930	39,930	39,930	0	0	0	0	0	0	0
Public Art	0	144,260	144,260	144,260	0	0	0	0	0	0	0
Sub-total	628,500	5,057,370	5,685,870	5,057,370	628,500	0	0	0	0	0	0
Land, Buildings & Furniture											
Building Facilities Improvements	2,143,615	1,622,000	3,765,615	1,622,000	2,143,615	0	0	0	0	0	0
Investment Assets Acquisitions/Developments/Disposal Works	9,288,000	14,000,000	23,288,000	14,000,000	9,288,000	0	0	0	0	0	0
Major Information Systems Improvements	835,185	471,650	1,306,835	471,650	835,185	0	0	0	0	0	0
Major Information Technology Improvements	170,000	332,000	502,000	332,000	170,000	0	0	0	0	0	0
Sub-total	12,436,800	16,425,650	28,862,450	16,425,650	12,436,800	0	0	0	0	0	0
Lords Recreation Centre											
Information Technology Improvements	10,000	0	10,000	0	10,000	0	0	0	0	0	0
Sub-total	10,000	0	10,000	0	10,000	0	0	0	0	0	0
Sub-total (Capital)	13,670,930	26,719,310	40,390,240	25,567,410	13,616,763	0	0	1,151,900	54,167	0	0
Plant and Equipment	0	1,358,000	1,358,000	1,028,000	0	330,000	0	0	0	0	0
TOTAL CAPITAL WORKS PROPOSALS	13,670,930	28,077,310	41,748,240	26,595,410	13,616,763	330,000	0	1,151,900	54,167	0	0

PLANT AND EQUIPMENT SUMMARY 2019/2020

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	Municipal	WDV	Gain (-)	Loss
LIGHT VEHICLES											
GOVERNANCE											
Director Community and Development Services - purchase only	N.A.	N.A.	N.A.	N.A.	46,000	-	46,000	0	0	0	0
CUSTOMER SERVICES											
Admin Pool Vehicle	LV292	779	2905	1GFV518	45,000	15,000	30,000	0	10,740	(4,260)	0
COMPLIANCE SERVICES											
Rangers (Hyundai Panel Van)	LV276	757	2887	1GBY371	37,000	15,000	22,000	0	13,570	-1,430	0
Rangers (Hyundai Panel Van 6 Seat)	LV277	758	2888	1GBY372	37,000	15,000	22,000	0	14,220	-780	0
Rangers/Compliance Officer	LV282	770	2886	1GEC297	40,000	15,000	25,000	0	10,480	-4,520	0
Rangers/Compliance Officer	LV283	771	2885	1GEC298	40,000	15,000	25,000	0	10,480	-4,520	0
HEALTH & BUILDING											
Manager Building & Health	LV298	877	3008	1GMJ523	35,000	15,000	20,000	0	16,100	0	1,100
Coordinator Environmental Health	LV297	876	2997	1GMT358	30,000	15,000	15,000	0	13,580	-1,420	0
LORDS RECREATION SERVICES											
Catering Vehicle	LV285	773	2889	1GDY770	45,000	15,000	30,000	0	9,950	-5,050	0
OPERATIONS AND ENVIRONMENT SERVICES (PARKS)											
Precinct 1	LV280	768	2893	1GEG282	42,000	19,000	23,000	0	18,980	-20	0
Precinct 2	LV281	769	2892	1GEG281	42,000	19,000	23,000	0	18,980	-20	0
Precinct 2	LV291	778	2908	1GEF495	42,000	19,000	23,000	0	20,670	0	1,670
OPERATIONS AND ENVIRONMENT SERVICES (INFRASTRUCTURE)											
Pool Operational	LV271	752	2890	1GBI575	35,000	15,000	20,000	0	14,280	(720)	0
Pool Operational	LV273	754	2897	1GBI577	45,000	15,000	30,000	0	14,280	(720)	0
Pool Operational	LV287	775	2910	1GDY741	45,000	15,000	30,000	0	12,840	(2,160)	0
Coordinator Transport & Fleet - sale only	LV289	777	2907	1GEQ040		15,000	-15,000	0	11,900	(3,100)	0
TOTAL LIGHT VEHICLES					606,000	237,000	369,000	0	211,050	(28,720)	2,770
HEAVY VEHICLES											
PARKS											
3 Ton Dual Cab P2 - Sale Only	HV56	672	2588	1EJP026		25,000	-25,000	0	17,280	(7,720)	0
Kubota Tractor L3430	HV33	224	1675	1BYT337	65,000	10,000	55,000	0	220	(9,780)	0
TOTAL					65,000	35,000	30,000	0	17,500	-17,500	0

PLANT AND EQUIPMENT SUMMARY 2019/2020

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	Municipal	WDV	Gain (-)	Loss
TRUCKS & PLANT											
Road Sweeper	HV54	662	2555	1EFT074	345,000	50,000	295,000	0	10,870	(39,130)	0
TOTAL					345,000	50,000	295,000	0	10,870	(39,130)	0
TOTAL HEAVY VEHICLES					410,000	85,000	325,000	0	28,370	(56,630)	0
MAJOR PLANT											
PARKS SERVICES											
Vicon Spreader	MP6	145	1610	N/A	8,000	1,000	7,000	0	0	(1,000)	0
Holland Aerator	MP7	146	1611	N/A	31,000	1,000	30,000	0	980	(20)	0
Hamm HD12 Cricket Roller	MP72	370	1963	1CRD758	46,000	6,000	40,000	0	850	(5,150)	0
TOTAL					85,000	8,000	77,000	0	1,830	(6,170)	0
TOTAL MAJOR PLANT					85,000	8,000	77,000	0	1,830	(6,170)	0
MINOR PLANT											
FIELD SERVICES											
Ticket Machines - Renew	Various	N.A.	Various	N.A.	45,000	0	45,000	0	0	0	0
Ticket Machines - New	Various	N.A.	Various	N.A.	75,000	0	75,000	0	0	0	0
LORDS											
Plant & Equipment	Various	N.A.	Various	N.A.	30,000	0	30,000	0	0	0	0
WASTE SERVICES											
Minor Items as required	Various	N.A.	Various	N.A.	5,000	0	5,000	0	0	0	0
660L Bins	N.A.	N.A.	N.A.	N.A.	51,000	0	51,000	0	0	0	0
INFRASTRUCTURE SERVICES											
Minor Items as required	Various	N.A.	Various	N.A.	5,000	0	5,000	0	0	0	0
PARKS SERVICES											
Minor Items as required	Various	N.A.	Various	N.A.	46,000	0	46,000	0	0	0	0
TOTAL MINOR PLANT					257,000	0	257,000	0	0	0	0
TOTAL PLANT REPLACEMENT BUDGET					1,358,000	330,000	1,028,000	0	241,250	(91,520)	2,770

CARRIED FORWARD SCHEDULE
Operating Carried Forward Projects 2019/20

Activity	Description	Amount
CORPORATE SERVICES		
ECONOMIC DEVELOPMENT		
Operational Expenses		
Website Maintenance & Development	See Subiaco Website implementation	5,000
Recurrent Projects		
Economic Development Projects	Collection of economic data, through internal and external sources	45,000
Non-recurrent Projects		
Non-Recurrent Projects	Website implementation	32,000
PLACE MANAGEMENT		
Operational Expenses		
Place Sponsorship	Implementation of place sponsorship actions from the Place Plan	55,000
Place Activation	Implementation of place activation actions from the Place Plan	105,000
Recurrent Projects		
Festive Decorations	Christmas tree and lighting	8,000
PEOPLE & ORGANISATIONAL DEVELOPMENT		
Operational Expenses		
Staff Wellbeing Program	OSH Management Plan (including First aid supplies)	11,000
PROPERTY & ASSET SERVICES		
Non-recurrent Projects		
Feasibility Studies	Future property redevelopments investigations	40,000
OTHER GOVERNANCE		
Recurrent Projects		
Recurrent Projects	Review of the Corporate Business Plan	10,000
FINANCIAL SERVICES		
Recurrent Projects		
Asset Valuations	Valuation of Assets at Fair Value	23,900
COMMUNITY & DEVELOPMENT SERVICES		
COMMUNITY PROGRAMS		
Non-recurrent Projects		
Non-recurrent Projects	Development of Social Infrastructure Plan and Subiaco Cultural Space	220,000
New Initiatives	New Initiatives	1,500
PUBLIC ART		
Non-recurrent Projects		
Non-recurrent Projects	Development of Public Art Strategy and works	61,000
MUSEUM		
Non-recurrent Projects		
Non-recurrent Projects	Storage and collection works, digitisation project development	10,000
COMMUNITY DEVELOPMENT SERVICES		
Other Expenses		
Partnership Contributions	Partnership Contributions	5,000
PLANNING SERVICES		
Recurrent Projects		
Recurrent Projects	Development Application Process improvements. Online DA system and electronic consultation	25,000
Non-recurrent Projects		
Non-Recurrent Projects	Local Planning Scheme, Local Planning Strategy and associated planning proposal review and preparation	12,700
Local Development/Structure Plans	Preparation and review of Master Plans	50,000
Precinct Planning	Detailed studies to support Local Planning Scheme and Local Planning Strategy progression and implementation	32,000
HEALTH & COMPLIANCE SERVICES		
Non-recurrent Projects		
Public Health Plan	Implementation of Public Health Plan	40,000

CARRIED FORWARD SCHEDULE
Operating Carried Forward Projects 2019/20

Activity	Description	Amount
TECHNICAL SERVICES		
PARKS OVERHEADS		
Non-recurrent Projects		
Regional Joint Initiatives	WESROC projects (including aquafer recharge)	51,000
INFRASTRUCTURE SERVICES		
Recurrent Projects		
Sustainability & Resilience Strategy Projects	Initiatives from the Sustainability & Resilience Strategy	60,000
Data Acquisition	Update of drainage inventory information	85,000
Transport Access & Parking Strategy Projects	Implementation of the Transport Access & Parking Strategy	50,000
Asset Management	Asset data collection and update of the Strategic Asset Management Plan	30,000
Non-recurrent Projects		
Non-recurrent Projects	Hay Street design work	175,000
Facility Management Projects	Facility Management projects	45,000
WASTE OVERHEADS		
Recurrent Projects		
Recurrent Projects	Recurrent Projects	9,955
Total		1,298,055

PROGRAM STATEMENTS

Program Statements

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City of Subiaco
Program Statement Report 2019/20

	Adopted Budget 2018/19 \$	Revised Budget 2018/19 \$	Estimated Actuals 2018/19 \$	Adopted Budget 2019/20 \$
OPERATING REVENUE				
Executive Management	800	800	7,365	0
Members of Council	200	200	0	200
Other Governance	0	0	0	0
Communications & Engagement	0	0	0	0
Human Resources	70,000	70,000	171,385	70,000
Financial Services	40,090	40,090	70,720	38,000
Rates	23,943,120	23,783,120	23,856,875	24,716,080
Other General Purpose Income	1,287,150	1,001,550	1,592,200	1,406,910
Information Services	0	0	0	0
Customer Services	0	0	180	1,150
Property & Assets/Investment Properties	5,329,630	5,529,630	5,719,700	5,950,455
Commercial Parking	1,814,480	1,936,480	1,810,620	2,131,000
Health Services	87,100	87,100	72,310	96,020
Building Services	203,059	203,059	127,800	178,560
Compliance Services	1,372,700	1,376,700	1,311,500	1,326,550
Town Planning & Regional Development	184,200	184,200	168,700	206,950
Community Programs	16,000	18,975	16,975	14,000
Community Development	7,360	7,360	8,000	2,980
Community Engagement	0	0	0	0
Business & Economic Development	0	0	19,600	0
Place Management	0	0	0	0
Public Art	0	0	0	0
Library/Museum	27,200	27,200	29,940	15,700
Lords	3,222,631	2,946,631	2,771,708	3,223,033
Operations Centre	0	0	0	0
Waste Services/Waste Operations	4,470,327	4,470,327	4,557,904	4,540,288
Plant Operations	3,000	3,000	48,830	0
Parks Services/Parks Operations/Parks Road Reserve Operations	73,010	73,010	80,220	81,430
Infrastructure Services/Infrastructure Operations	932,110	1,055,150	1,013,572	1,286,807
Undergrounding Powerlines	0	0	0	0
Facilities Management	130,257	130,257	161,035	161,195
Total Operating Revenue	43,214,424	42,944,839	43,617,139	45,447,308
OPERATING EXPENDITURE				
Executive Management	(1,350,850)	(1,350,850)	(1,364,115)	(1,491,720)
Members of Council	(1,257,870)	(1,268,820)	(1,183,445)	(1,298,260)
Other Governance	(1,095,707)	(1,152,107)	(1,132,614)	(1,252,191)
Communications & Engagement	(714,120)	(714,120)	(687,502)	(810,620)
Human Resources	(879,890)	(975,290)	(1,037,155)	(944,840)
Financial Services	(1,408,140)	(1,408,140)	(1,453,845)	(1,537,610)
Other General Purpose Income	(619,030)	(630,980)	(626,394)	(657,780)
Information Services	(2,194,080)	(2,342,080)	(2,331,435)	(2,217,600)
Customer Services	(722,170)	(734,170)	(697,360)	(708,170)
Property & Assets/Investment Properties	(1,877,900)	(1,930,170)	(1,814,697)	(1,908,090)
Commercial Parking	(605,960)	(731,290)	(837,937)	(1,047,250)
Health Services	(889,830)	(940,680)	(873,963)	(947,620)
Building Services	(682,900)	(691,790)	(675,347)	(688,900)
Compliance Services	(2,738,160)	(2,815,290)	(2,700,206)	(2,721,230)
Town Planning & Regional Development	(2,392,910)	(2,365,590)	(2,205,630)	(2,224,670)
Community Programs	(686,860)	(950,395)	(730,930)	(901,050)
Community Development	(842,790)	(865,260)	(800,225)	(761,140)
Business & Economic Development	(1,838,020)	(1,973,380)	(1,731,181)	(717,580)
Place Management	0	0	0	(1,366,990)
Public Art	(188,520)	(188,520)	(111,955)	(198,670)
Library/Museum	(2,076,090)	(2,098,700)	(2,048,631)	(2,101,250)
Lord's	(5,363,450)	(5,338,650)	(5,251,541)	(5,496,820)
Operations Centre	(208,440)	(208,440)	(197,088)	(217,060)
Waste Services/Waste Operations	(4,854,710)	(4,867,610)	(4,821,399)	(4,793,125)
Plant Operations	(615,750)	(615,750)	(671,243)	(597,010)
Parks Services/Parks Operations/Parks Road Reserve Operations	(5,734,720)	(5,853,480)	(6,233,533)	(6,297,237)
Infrastructure Services/Infrastructure Operations	(5,732,840)	(5,762,340)	(5,462,371)	(5,754,490)
Undergrounding Powerlines	(265,700)	(265,700)	(265,700)	(254,490)
Facilities Management	(1,627,660)	(1,630,270)	(1,403,074)	(1,467,180)
Total Operating Expenditure	(49,465,067)	(50,669,862)	(49,350,516)	(51,380,643)
OVERHEAD RECOVERY				
Executive Management	1,350,050	1,350,050	1,356,750	1,491,720
Communications & Engagement	714,120	714,120	687,502	810,620
Human Resources	809,890	905,290	865,770	874,840
Financial Services	1,368,050	1,368,050	1,383,125	1,499,610
Information Services	2,194,080	2,342,080	2,331,435	2,217,600
Customer Services	722,170	734,170	697,180	707,020
Plant Operations	612,750	612,750	622,413	597,010
Operations Centre	208,440	208,440	197,088	217,060
Total Overhead Recovery	7,979,550	8,234,950	8,141,263	8,415,480
NET RESULT	1,728,907	509,927	2,407,886	2,482,145

Budget Management Report

	Adopted Budget 2018/19	Revised Budget 2018/19	Estimated Actuals 2018/19	Adopted Budget 2019/20
EXECUTIVE MANAGEMENT				
REVENUE				
Gain on Disposal of Non-current Assets	(800)	(800)	(7,365)	0
TOTAL REVENUE	(800)	(800)	(7,365)	0
EXPENDITURE				
Employee Costs	1,230,860	1,230,860	1,246,065	1,405,690
Administration Expenses	29,000	29,000	23,000	22,210
Operational Expenses	55,600	55,600	66,700	47,020
Non-recurrent Projects	2,220	2,220	0	0
Depreciation	30,690	30,690	18,450	16,800
Loss on Disposal of Non-current Assets	2,480	2,480	9,900	0
Corporate Overhead Recovered	(1,350,050)	(1,350,050)	(1,356,750)	(1,491,720)
TOTAL EXPENDITURE	800	800	7,365	0
TOTAL EXECUTIVE MANAGEMENT	0	0	0	0
MEMBERS OF COUNCIL				
REVENUE				
Other Revenue	(200)	(200)	0	(200)
TOTAL REVENUE	(200)	(200)	0	(200)
EXPENDITURE				
Administration Expenses	11,500	11,500	9,000	9,800
Operational Expenses	4,000	4,000	4,000	4,000
Other Expenses	468,500	468,500	446,000	518,500
Depreciation	2,250	2,250	230	230
Corporate Overhead Allocated	771,620	782,570	724,215	765,730
TOTAL EXPENDITURE	1,257,870	1,268,820	1,183,445	1,298,260
TOTAL MEMBERS OF COUNCIL	1,257,670	1,268,620	1,183,445	1,298,060
OTHER GOVERNANCE				
EXPENDITURE				
Employee Costs	301,320	301,320	309,370	314,010
Administration Expenses	2,487	2,487	5,010	2,671
Operational Expenses	91,000	91,000	89,000	98,000
Other Expenses	10,000	10,000	0	10,000
Recurrent Projects	10,000	60,000	50,000	70,000
Corporate Overhead Allocated	680,900	687,300	679,234	757,510
TOTAL EXPENDITURE	1,095,707	1,152,107	1,132,614	1,252,191
TOTAL OTHER GOVERNANCE	1,095,707	1,152,107	1,132,614	1,252,191

Budget Management Report

	Adopted Budget 2018/19	Revised Budget 2018/19	Estimated Actuals 2018/19	Adopted Budget 2019/20
COMMUNICATIONS & ENGAGEMENT				
EXPENDITURE				
Employee Costs	445,920	445,920	445,690	536,920
Administration Expenses	8,200	8,200	2,455	1,200
Operational Expenses	241,000	241,000	230,357	263,500
Recurrent Projects	4,000	4,000	4,000	4,000
Non-recurrent Projects	15,000	15,000	5,000	5,000
Corporate Overhead Recovered	(714,120)	(714,120)	(687,502)	(810,620)
TOTAL EXPENDITURE	0	0	0	0
TOTAL COMMUNICATIONS & ENGAGEMENT	0	0	0	0
HUMAN RESOURCES				
REVENUE				
Other Revenue	(70,000)	(70,000)	(171,385)	(70,000)
TOTAL REVENUE	(70,000)	(70,000)	(171,385)	(70,000)
EXPENDITURE				
Employee Costs	577,240	577,240	576,565	595,290
Administration Expenses	3,650	3,650	1,800	1,850
Operational Expenses	182,000	241,000	281,135	235,700
Other Expenses	70,000	70,000	109,555	70,000
Recurrent Projects	47,000	83,400	68,100	42,000
Corporate Overhead Recovered	(809,890)	(905,290)	(865,770)	(874,840)
TOTAL EXPENDITURE	70,000	70,000	171,385	70,000
TOTAL HUMAN RESOURCES	0	0	0	0
FINANCIAL SERVICES				
REVENUE				
Other Revenue	(38,000)	(38,000)	(68,630)	(38,000)
Gain on Disposal of Non-current Assets	(2,090)	(2,090)	(2,090)	0
TOTAL REVENUE	(40,090)	(40,090)	(70,720)	(38,000)
EXPENDITURE				
Employee Costs	1,067,480	1,067,480	1,078,485	1,064,480
Administration Expenses	102,000	102,000	152,510	111,880
Operational Expenses	167,500	167,500	185,500	279,100
Recurrent Projects	63,000	63,000	32,100	76,900
Depreciation	8,160	8,160	5,250	5,250
Corporate Overhead Recovered	(1,368,050)	(1,368,050)	(1,383,125)	(1,499,610)
TOTAL EXPENDITURE	40,090	40,090	70,720	38,000
TOTAL FINANCIAL SERVICES	0	0	0	0

Budget Management Report

	Adopted Budget 2018/19	Revised Budget 2018/19	Estimated Actuals 2018/19	Adopted Budget 2019/20
RATES				
REVENUE				
General Rates	(21,870,550)	(21,870,550)	(21,912,830)	(22,568,060)
Minimum Rates	(1,585,570)	(1,585,570)	(1,584,405)	(1,616,020)
Interim Rates	(250,000)	(90,000)	(60,000)	(250,000)
Back Rates	(5,000)	(5,000)	(5,350)	(5,000)
Less Rates Write Offs	0	0	210	0
Statutory Fees & Charges	(140,000)	(140,000)	(157,500)	(150,000)
Other Revenue	(92,000)	(92,000)	(137,000)	(127,000)
TOTAL REVENUE	(23,943,120)	(23,783,120)	(23,856,875)	(24,716,080)
TOTAL RATES	(23,943,120)	(23,783,120)	(23,856,875)	(24,716,080)
OTHER GENERAL PURPOSE INCOME				
REVENUE				
Operating Grants & Subsidies	(512,680)	(227,080)	(264,800)	(512,680)
Other Revenue	(774,470)	(774,470)	(1,327,400)	(894,230)
TOTAL REVENUE	(1,287,150)	(1,001,550)	(1,592,200)	(1,406,910)
EXPENDITURE				
Corporate Overhead Allocated	619,030	630,980	626,394	657,780
TOTAL EXPENDITURE	619,030	630,980	626,394	657,780
TOTAL OTHER GENERAL PURPOSE INCOME	(668,120)	(370,570)	(965,806)	(749,130)
INFORMATION SERVICES				
EXPENDITURE				
Employee Costs	1,119,620	1,119,620	1,114,960	1,143,430
Administration Expenses	8,500	8,500	8,500	9,480
Operational Expenses	773,500	921,500	893,245	786,390
Recurrent Projects	39,000	39,000	73,140	39,000
Depreciation	251,170	251,170	239,300	239,300
Loss on Disposal of Non-current Assets	2,290	2,290	2,290	0
Corporate Overhead Recovered	(2,194,080)	(2,342,080)	(2,331,435)	(2,217,600)
TOTAL EXPENDITURE	0	0	0	0
TOTAL INFORMATION SERVICES	0	0	0	0

Budget Management Report

	Adopted Budget 2018/19	Revised Budget 2018/19	Estimated Actuals 2018/19	Adopted Budget 2019/20
CUSTOMER SERVICES				
REVENUE				
Statutory Fees & Charges	0	0	(180)	(150)
Gain on Disposal of Non-current Assets	0	0	0	(1,000)
TOTAL REVENUE	0	0	(180)	(1,150)
EXPENDITURE				
Employee Costs	488,360	488,360	452,210	465,940
Administration Expenses	118,500	118,500	108,300	105,380
Operational Expenses	97,000	109,000	121,000	121,000
Recurrent Projects	10,000	10,000	10,000	10,000
Depreciation	8,310	8,310	5,850	5,850
Corporate Overhead Recovered	(722,170)	(734,170)	(697,180)	(707,020)
TOTAL EXPENDITURE	0	0	180	1,150
TOTAL CUSTOMER SERVICES	0	0	0	0
PROPERTY & ASSET SERVICES				
EXPENDITURE				
Employee Costs	443,020	443,020	450,360	448,490
Administration Expenses	5,500	5,500	3,255	4,200
Operational Expenses	94,800	94,800	93,155	71,000
Recurrent Projects	40,000	0	0	13,000
Non-recurrent Projects	81,400	168,400	90,000	129,000
Corporate Overhead Allocated	286,680	291,950	286,442	337,110
TOTAL EXPENDITURE	951,400	1,003,670	923,212	1,002,800
TOTAL PROPERTY & ASSET SERVICES	951,400	1,003,670	923,212	1,002,800
INVESTMENT PROPERTIES				
REVENUE				
Hire Fees/Lease Income	(4,738,330)	(4,938,330)	(4,953,000)	(5,359,155)
Other Revenue	(591,300)	(591,300)	(596,700)	(591,300)
Gain on Disposal of Non-current Assets	0	0	(170,000)	0
TOTAL REVENUE	(5,329,630)	(5,529,630)	(5,719,700)	(5,950,455)
EXPENDITURE				
Operational Expenses	856,190	856,190	825,030	836,190
Other Expenses	70,200	70,200	66,355	69,000
Depreciation	110	110	100	100
TOTAL EXPENDITURE	926,500	926,500	891,485	905,290
TOTAL INVESTMENT PROPERTIES	(4,403,130)	(4,603,130)	(4,828,215)	(5,045,165)

Budget Management Report

	Adopted Budget 2018/19	Revised Budget 2018/19	Estimated Actuals 2018/19	Adopted Budget 2019/20
COMMERCIAL PARKING				
REVENUE				
Parking Fees & Permits	(1,789,480)	(1,911,480)	(1,785,620)	(2,106,000)
Other Revenue	(25,000)	(25,000)	(25,000)	(25,000)
TOTAL REVENUE	(1,814,480)	(1,936,480)	(1,810,620)	(2,131,000)
EXPENDITURE				
Employee Costs	192,120	192,120	185,320	189,670
Administration Expenses	55,000	55,000	68,000	80,000
Operational Expenses	201,220	323,220	426,670	548,420
Recurrent Projects	0	0	0	55,000
Corporate Overhead Allocated	157,620	160,950	157,947	174,160
TOTAL EXPENDITURE	605,960	731,290	837,937	1,047,250
TOTAL COMMERCIAL PARKING	(1,208,520)	(1,205,190)	(972,683)	(1,083,750)
BUSINESS & ECONOMIC DEVELOPMENT				
REVENUE				
Other Revenue	0	0	(19,600)	0
TOTAL REVENUE	0	0	(19,600)	0
EXPENDITURE				
Employee Costs	521,640	604,490	559,541	320,830
Administration Expenses	5,000	5,000	3,000	1,000
Operational Expenses	551,000	526,000	557,000	22,600
Other Expenses	0	40,000	87,600	20,000
Recurrent Projects	430,000	545,000	311,000	225,000
Non Recurrent Projects	146,000	62,000	30,635	32,000
Corporate Overhead Allocated	184,380	190,890	182,405	96,150
TOTAL EXPENDITURE	1,838,020	1,973,380	1,731,181	717,580
TOTAL BUSINESS & ECONOMIC DEVELOPMENT	1,838,020	1,973,380	1,711,581	717,580
PLACE MANAGEMENT				
EXPENDITURE				
Employee Costs	0	0	0	448,770
Administration Expenses	0	0	0	1,000
Operational Expenses	0	0	0	514,600
Other Expenses	0	0	0	82,000
Recurrent Projects	0	0	0	133,000
Non Recurrent Projects	0	0	0	60,000
Corporate Overhead Allocated	0	0	0	127,620
TOTAL EXPENDITURE	0	0	0	1,366,990
TOTAL PLACE MANAGEMENT	0	0	0	1,366,990

Budget Management Report

	Adopted Budget 2018/19	Revised Budget 2018/19	Estimated Actuals 2018/19	Adopted Budget 2019/20
PUBLIC ART				
EXPENDITURE				
Employee Costs	57,720	57,720	55,955	58,670
Operational Expenses	63,800	63,800	50,000	79,000
Non-recurrent Projects	67,000	67,000	6,000	61,000
TOTAL EXPENDITURE	188,520	188,520	111,955	198,670
TOTAL VISIT SUBIACO	188,520	188,520	111,955	198,670
HEALTH SERVICES				
REVENUE				
Statutory Fees & Charges	(77,100)	(77,100)	(69,810)	(84,600)
Fines & Penalties	(10,000)	(10,000)	(2,500)	(10,000)
Gain on Disposal of Non-current Assets	0	0	0	(1,420)
TOTAL REVENUE	(87,100)	(87,100)	(72,310)	(96,020)
EXPENDITURE				
Employee Costs	528,800	528,800	511,110	535,270
Administration Expenses	15,800	15,800	16,140	20,460
Operational Expenses	65,100	65,100	62,100	59,400
Other Expenses	500	500	0	500
Recurrent Projects	6,000	6,000	6,000	10,000
Non-recurrent Projects	0	40,000	0	40,000
Depreciation	6,980	6,980	11,500	11,500
Loss on Disposal of Non-current Assets	0	0	0	1,100
Corporate Overhead Allocated	266,650	277,500	267,113	269,390
TOTAL EXPENDITURE	889,830	940,680	873,963	947,620
TOTAL HEALTH SERVICES	802,730	853,580	801,653	851,600
BUILDING SERVICES				
REVENUE				
Statutory Fees & Charges	(192,059)	(192,059)	(120,800)	(166,060)
Fines & Penalties	(4,500)	(4,500)	0	(4,500)
Other Revenue	(6,500)	(6,500)	(7,000)	(8,000)
Gain on Disposal of Non-current Assets	0	0	0	0
TOTAL REVENUE	(203,059)	(203,059)	(127,800)	(178,560)
EXPENDITURE				
Employee Costs	398,400	398,400	391,790	403,910
Administration Expenses	4,770	4,770	3,000	3,550
Operational Expenses	38,100	38,100	42,100	37,800
Other Expenses	500	500	500	500
Recurrent Projects	2,000	2,000	2,000	2,000
Depreciation	2,950	2,950	0	2,830
Loss on Disposal of Non-current Assets	0	0	0	0
Corporate Overhead Allocated	236,180	245,070	235,957	238,310
TOTAL EXPENDITURE	682,900	691,790	675,347	688,900
TOTAL BUILDING SERVICES	479,841	488,731	547,547	510,340

Budget Management Report

	Adopted Budget 2018/19	Revised Budget 2018/19	Estimated Actuals 2018/19	Adopted Budget 2019/20
COMPLIANCE SERVICES				
REVENUE				
Operating Grants & Subsidies	0	(4,000)	(4,000)	0
Statutory Fees & Charges	(30,000)	(30,000)	(30,000)	(27,000)
Parking Fees & Permits	(21,000)	(21,000)	(13,150)	(18,000)
Fines & Penalties	(1,306,200)	(1,306,200)	(1,251,750)	(1,256,300)
Other Revenue	(15,500)	(15,500)	(12,600)	(14,000)
Gain on Disposal of Non-current Assets	0	0	0	(11,250)
TOTAL REVENUE	(1,372,700)	(1,376,700)	(1,311,500)	(1,326,550)
EXPENDITURE				
Employee Costs	1,134,800	1,134,800	1,102,725	1,165,490
Administration Expenses	108,000	108,000	106,195	107,300
Operational Expenses	255,000	290,000	266,500	226,000
Other Expenses	202,320	202,320	206,726	215,210
Recurrent Projects	0	4,000	4,000	0
Depreciation	137,610	137,610	101,100	101,100
Corporate Overhead Allocated	900,430	938,560	912,960	906,130
TOTAL EXPENDITURE	2,738,160	2,815,290	2,700,206	2,721,230
TOTAL COMPLIANCE SERVICES	1,365,460	1,438,590	1,388,706	1,394,680
TOWN PLANNING & REGIONAL DEVELOPMENT				
REVENUE				
Statutory Fees & Charges	(179,200)	(179,200)	(166,200)	(179,200)
Fines and Penalties	(2,000)	(2,000)	0	(2,000)
Other Revenue	(3,000)	(3,000)	(2,500)	(25,750)
TOTAL REVENUE	(184,200)	(184,200)	(168,700)	(206,950)
EXPENDITURE				
Employee Costs	1,107,900	1,107,900	1,104,700	1,160,970
Administration Expenses	6,000	6,000	7,100	6,500
Operational Expenses	248,000	201,000	189,355	216,900
Other Expenses	0	0	2,000	0
Recurrent Projects	166,000	166,000	130,000	213,000
Non-recurrent Projects	434,700	434,700	340,200	197,400
Depreciation	320	320	250	250
Corporate Overhead Allocated	429,990	449,670	432,025	429,650
TOTAL EXPENDITURE	2,392,910	2,365,590	2,205,630	2,224,670
TOTAL TOWN PLANNING & REGIONAL DEVELOPMENT	2,208,710	2,181,390	2,036,930	2,017,720

Budget Management Report

	Adopted Budget 2018/19	Revised Budget 2018/19	Estimated Actuals 2018/19	Adopted Budget 2019/20
COMMUNITY PROGRAMS				
REVENUE				
Operating Grants & Subsidies	0	(2,975)	(2,975)	0
Other Revenue	(16,000)	(16,000)	(14,000)	(14,000)
TOTAL REVENUE	(16,000)	(18,975)	(16,975)	(14,000)
EXPENDITURE				
Employee Costs	345,200	345,200	353,890	340,470
Administration Expenses	5,490	5,490	4,790	5,790
Operational Expenses	96,000	96,975	96,000	96,000
Other Expenses	49,380	34,380	31,500	33,000
Recurrent Projects	50,500	52,500	54,500	56,500
Non-recurrent Projects	11,500	281,500	60,000	233,000
Depreciation	2,010	2,010	0	2,010
Corporate Overhead Allocated	126,780	132,340	130,250	134,280
TOTAL EXPENDITURE	686,860	950,395	730,930	901,050
TOTAL COMMUNITY PROGRAMS	670,860	931,420	713,955	887,050
COMMUNITY DEVELOPMENT				
REVENUE				
Operating Grants & Subsidies	(1,000)	(1,000)	0	0
Other Revenue	(6,360)	(6,360)	(8,000)	(2,980)
TOTAL REVENUE	(7,360)	(7,360)	(8,000)	(2,980)
EXPENDITURE				
Employee Costs	347,200	347,200	348,460	297,500
Administration Expenses	5,500	5,500	6,200	4,600
Operational Expenses	234,250	234,250	180,000	185,000
Other Expenses	61,070	76,070	71,070	72,980
Recurrent Projects	34,500	34,500	29,000	34,500
Non-recurrent Projects	3,500	3,500	3,500	3,500
Corporate Overhead Allocated	156,770	164,240	161,995	163,060
TOTAL EXPENDITURE	842,790	865,260	800,225	761,140
TOTAL COMMUNITY DEVELOPMENT	835,430	857,900	792,225	758,160

Budget Management Report

	Adopted Budget 2018/19	Revised Budget 2018/19	Estimated Actuals 2018/19	Adopted Budget 2019/20
LIBRARY				
REVENUE				
Other Grants	(900)	(900)	(7,500)	(900)
Fines & Penalties	(3,500)	(3,500)	(2,000)	(2,500)
Other Revenue	(20,500)	(20,500)	(20,300)	(12,000)
TOTAL REVENUE	(24,900)	(24,900)	(29,800)	(15,400)
EXPENDITURE				
Employee Costs	1,011,600	1,011,600	1,025,180	1,048,670
Administration Expenses	28,470	28,470	27,690	27,880
Operational Expenses	168,200	168,200	163,010	170,700
Other Expenses	400	400	200	400
Recurrent Projects	13,000	13,000	11,500	13,000
Non-recurrent Projects	6,000	6,000	2,500	6,000
Depreciation	9,810	9,810	8,150	8,150
Loss on Disposal of Non-current Assets	280	280	280	0
Corporate Overhead Allocated	322,660	342,080	337,776	333,190
Centre Maintenance Allocated	184,330	184,330	149,070	153,600
TOTAL EXPENDITURE	1,744,750	1,764,170	1,725,356	1,761,590
TOTAL LIBRARY	1,719,850	1,739,270	1,695,556	1,746,190
SUBIACO MUSEUM				
REVENUE				
Operating Grants & Subsidies	(1,000)	(1,000)	(140)	0
Other Revenue	(1,300)	(1,300)	0	(300)
TOTAL REVENUE	(2,300)	(2,300)	(140)	(300)
EXPENDITURE				
Employee Costs	186,740	186,740	195,385	188,750
Administration Expenses	1,900	1,900	875	1,300
Operational Expenses	31,000	31,000	24,500	27,000
Recurrent Projects	8,000	8,000	10,000	12,000
Non-recurrent Projects	15,000	15,000	5,000	25,000
Corporate Overhead Allocated	55,100	58,290	57,615	55,910
Centre Maintenance Allocated	33,600	33,600	29,900	29,700
TOTAL EXPENDITURE	331,340	334,530	323,275	339,660
TOTAL MUSEUM	329,040	332,230	323,135	339,360

Budget Management Report

	Adopted Budget 2018/19	Revised Budget 2018/19	Estimated Actuals 2018/19	Adopted Budget 2019/20
LORDS SPORTS				
REVENUE				
Hire Fees/Lease Income	(1,203,900)	(1,061,900)	(965,950)	(1,142,950)
Other Revenue	0	(6,000)	(6,000)	(20,000)
TOTAL REVENUE	(1,203,900)	(1,067,900)	(971,950)	(1,162,950)
EXPENDITURE				
Employee Costs	356,660	326,660	269,555	429,120
Administration Expenses	23,000	23,000	23,000	27,000
Operational Expenses	31,000	33,500	32,890	28,000
Other Expenses	2,000	2,000	2,000	2,000
Lords Overhead Allocated	857,240	865,370	851,133	807,220
TOTAL EXPENDITURE	1,269,900	1,250,530	1,178,578	1,293,340
TOTAL LORDS SPORTS	66,000	182,630	206,628	130,390
LORDS GROUP FITNESS				
REVENUE				
Hire Fees/Lease Income	(3,000)	(3,000)	(8,200)	(10,000)
Other Revenue	(590,033)	(590,033)	(590,000)	(590,033)
TOTAL REVENUE	(593,033)	(593,033)	(598,200)	(600,033)
EXPENDITURE				
Employee Costs	376,900	376,900	364,620	365,710
Administration Expenses	14,500	14,500	14,500	12,400
Operational Expenses	107,000	107,000	107,035	136,000
Other Expenses	1,000	1,000	1,000	4,000
Lords Overhead Allocated	455,970	460,300	452,800	461,430
TOTAL EXPENDITURE	955,370	959,700	939,955	979,540
TOTAL LORDS GROUP FITNESS	362,337	366,667	341,755	379,507
LORDS GYM				
REVENUE				
Other Revenue	(646,098)	(586,098)	(571,100)	(712,500)
TOTAL REVENUE	(646,098)	(586,098)	(571,100)	(712,500)
EXPENDITURE				
Employee Costs	318,300	318,300	336,940	316,500
Administration Expenses	6,500	6,500	8,150	7,500
Operational Expenses	143,000	143,000	146,655	163,000
Other Expenses	1,000	1,000	1,000	4,000
Lords Overhead Allocated	482,270	486,850	478,870	485,640
TOTAL EXPENDITURE	951,070	955,650	971,615	976,640
TOTAL LORDS GYM	304,972	369,552	400,515	264,140

Budget Management Report

	Adopted Budget 2018/19	Revised Budget 2018/19	Estimated Actuals 2018/19	Adopted Budget 2019/20
LORDS CAFE				
REVENUE				
Hire Fees/Lease Income	(2,000)	(2,000)	(2,000)	(5,000)
Other Revenue	(531,500)	(451,500)	(385,150)	(479,000)
TOTAL REVENUE	(533,500)	(453,500)	(387,150)	(484,000)
EXPENDITURE				
Employee Costs	311,100	311,100	304,230	327,650
Administration Expenses	8,400	8,400	7,800	8,600
Operational Expenses	239,000	214,000	226,300	251,000
Lords Overhead Allocated	192,910	194,740	191,490	196,520
TOTAL EXPENDITURE	751,410	728,240	729,820	783,770
TOTAL LORDS CAFE	217,910	274,740	342,670	299,770
LORDS CRECHE				
REVENUE				
Other Revenue	(32,000)	(32,000)	(26,520)	(34,000)
TOTAL REVENUE	(32,000)	(32,000)	(26,520)	(34,000)
EXPENDITURE				
Employee Costs	101,940	101,940	103,490	107,080
Administration Expenses	1,250	1,250	1,250	1,100
Operational Expenses	7,000	7,000	7,000	5,000
Lords Overhead Allocated	137,370	138,680	136,450	141,450
TOTAL EXPENDITURE	247,560	248,870	248,190	254,630
TOTAL LORDS CRECHE	215,560	216,870	221,670	220,630
LORDS ADMINISTRATION				
REVENUE				
Other Revenue	(3,000)	(3,000)	(3,000)	(1,000)
Gain on Disposal of Non-current Assets	0	0	(188)	(5,050)
TOTAL REVENUE	(3,000)	(3,000)	(3,188)	(6,050)
EXPENDITURE				
Employee Costs	986,080	986,080	1,030,010	1,034,420
Administration Expenses	46,600	46,600	54,450	48,610
Operational Expenses	713,170	713,170	755,265	742,350
Other Expenses	62,940	62,940	56,670	57,150
Depreciation	544,680	544,680	417,850	417,750
Loss on Disposal of Non-current Assets	3,770	3,770	0	0
Corporate Overhead Allocated	563,620	591,320	585,931	583,830
Lords Overhead Recovered	(2,917,860)	(2,945,560)	(2,896,988)	(2,878,060)
TOTAL EXPENDITURE	3,000	3,000	3,188	6,050
TOTAL LORDS ADMINISTRATION	0	0	0	0

Budget Management Report

	Adopted Budget 2018/19	Revised Budget 2018/19	Estimated Actuals 2018/19	Adopted Budget 2019/20
LORDS POOL				
REVENUE				
Hire Fees/Lease Income	(45,000)	(45,000)	(45,000)	(55,000)
Other Revenue	(3,000)	(3,000)	(5,500)	(3,000)
TOTAL REVENUE	(48,000)	(48,000)	(50,500)	(58,000)
EXPENDITURE				
Operational Expenses	26,000	26,000	26,000	26,000
Lords Overhead Allocated	315,670	318,670	313,455	315,090
TOTAL EXPENDITURE	341,670	344,670	339,455	341,090
TOTAL LORDS POOL	293,670	296,670	288,955	283,090
LORDS FACILITIES				
REVENUE				
Hire Fees/Lease Income	(157,600)	(157,600)	(157,600)	(165,000)
TOTAL REVENUE	(157,600)	(157,600)	(157,600)	(165,000)
EXPENDITURE				
Employee Costs	86,300	86,300	85,440	102,640
Operational Expenses	66,300	66,300	67,800	69,300
Lords Overhead Allocated	315,670	318,670	313,455	304,560
TOTAL EXPENDITURE	468,270	471,270	466,695	476,500
TOTAL LORDS FACILITIES	310,670	313,670	309,095	311,500
RECREATION & COMMUNITY FACILITIES ADMINISTRATION				
REVENUE				
Operating Grants & Subsidies	(5,500)	(5,500)	(5,500)	(500)
TOTAL REVENUE	(5,500)	(5,500)	(5,500)	(500)
EXPENDITURE				
Employee Costs	189,440	189,440	189,610	204,110
Other Expenses	10,000	10,000	10,000	0
Recurrent Projects	15,000	15,000	15,100	15,000
Corporate Overhead Allocated	160,760	162,280	159,335	166,150
TOTAL EXPENDITURE	375,200	376,720	374,045	385,260
TOTAL RECREATION & COMMUNITY FACILITIES ADMINISTRATION	369,700	371,220	368,545	384,760

Budget Management Report

	Adopted Budget 2018/19	Revised Budget 2018/19	Estimated Actuals 2018/19	Adopted Budget 2019/20
OPERATIONS CENTRE OVERHEADS				
EXPENDITURE				
Employee Costs	1,500	1,500	1,500	1,500
Administration Expenses	23,100	23,100	23,100	23,300
Operational Expenses	35,760	35,760	35,434	60,820
Centre Maintenance Allocated	148,080	148,080	137,054	131,440
Less Overhead Recovered	(206,680)	(206,680)	(195,654)	(215,240)
Less Centre Maintenance Recovered	(1,760)	(1,760)	(1,434)	(1,820)
TOTAL EXPENDITURE	0	0	0	0
TOTAL OPERATIONS CENTRE OVERHEADS	0	0	0	0
PARKS SERVICES OVERHEADS				
REVENUE				
Other Revenue	0	0	(1,250)	0
Gain on Disposal of Non-current Assets	0	0	0	0
TOTAL REVENUE	0	0	(1,250)	0
EXPENDITURE				
Employee Costs	1,060,440	1,060,440	1,263,645	1,332,200
Administration Expenses	22,550	22,550	36,365	22,030
Operational Expenses	51,800	51,800	55,580	47,000
Other Expenses	31,190	31,190	31,775	32,370
Recurrent Projects	183,500	212,020	212,020	172,500
Non-recurrent Projects	151,000	211,150	160,150	198,610
Depreciation	43,840	43,840	43,840	44,210
Loss on Disposal of Non-current Assets	3,800	3,800	3,800	0
Corporate Overhead Allocated	100,200	100,200	94,743	112,310
Less Overheads Recovered	(1,648,320)	(1,736,990)	(1,900,668)	(1,961,230)
TOTAL EXPENDITURE	0	0	1,250	0
TOTAL PARKS SERVICES OVERHEADS	0	0	0	0
WASTE SERVICES OVERHEADS				
EXPENDITURE				
Employee Costs	325,300	325,300	336,761	362,410
Administration Expenses	7,310	7,310	10,310	10,630
Operational Expenses	27,750	27,750	21,350	15,700
Other Expenses	20,790	20,790	20,790	19,370
Recurrent Projects	10,000	10,000	44	19,955
Operations Centre Allocated	41,690	41,690	39,419	44,940
Less Overheads Recovered	(432,840)	(432,840)	(428,674)	(473,005)
TOTAL EXPENDITURE	0	0	0	0
TOTAL WASTE SERVICES OVERHEADS	0	0	0	0

Budget Management Report

	Adopted Budget 2018/19	Revised Budget 2018/19	Estimated Actuals 2018/19	Adopted Budget 2019/20
WASTE OPERATIONS				
REVENUE				
Waste Service Charges	(4,453,087)	(4,453,087)	(4,532,429)	(4,485,158)
Other Revenue	(11,300)	(11,300)	(13,175)	(16,000)
Gain on Disposal of Non-current Assets	(5,940)	(5,940)	(12,300)	(39,130)
TOTAL REVENUE	(4,470,327)	(4,470,327)	(4,557,904)	(4,540,288)
EXPENDITURE				
Operational Expenses	3,332,660	3,332,660	3,153,780	3,009,440
Other Expenses	0	0	57,900	0
Depreciation	419,690	419,690	537,050	611,600
Loss on Disposal of Non-current Assets	11,180	11,180	13,565	0
Corporate Overhead Allocated	305,600	312,680	299,325	330,935
TOTAL EXPENDITURE	4,069,130	4,076,210	4,061,620	3,951,975
TOTAL WASTE OPERATIONS	(401,197)	(394,117)	(496,284)	(588,313)
WASTE ROAD RESERVE OPERATIONS				
EXPENDITURE				
Operational Expenses	513,450	513,450	483,910	557,930
Corporate Overhead Allocated	272,130	277,950	275,869	283,220
TOTAL EXPENDITURE	785,580	791,400	759,779	841,150
TOTAL WASTE ROAD RESERVE OPERATIONS	785,580	791,400	759,779	841,150
PLANT OPERATIONS				
REVENUE				
Other Revenue	0	0	(45,830)	0
Gain on Disposal of Non-current Assets	(3,000)	(3,000)	(3,000)	0
TOTAL REVENUE	(3,000)	(3,000)	(48,830)	0
EXPENDITURE				
Employee Costs	165,040	165,040	161,936	169,150
Administration Expenses	6,300	6,300	18,800	6,380
Operational Expenses	435,460	435,460	478,902	412,890
Other Expenses	8,950	8,950	11,605	8,590
Less Plant Operations Recovered	(612,750)	(612,750)	(622,413)	(597,010)
TOTAL EXPENDITURE	3,000	3,000	48,830	0
TOTAL PLANT OPERATIONS	0	0	0	0

Budget Management Report

	Adopted Budget 2018/19	Revised Budget 2018/19	Estimated Actuals 2018/19	Adopted Budget 2019/20
PARKS OPERATIONS				
REVENUE				
Capital Grants & Subsidies	0	0	(8,750)	0
Hire Fees/Lease Income	0	0	(19,145)	(8,000)
Other Revenue	(52,200)	(52,200)	(30,080)	(50,000)
Gain on Disposal of Non-current Assets	(20,810)	(20,810)	(20,995)	(23,430)
TOTAL REVENUE	(73,010)	(73,010)	(78,970)	(81,430)
EXPENDITURE				
Operational Expenses	2,343,090	2,343,090	2,235,665	2,376,331
Other Expenses	37,190	37,190	37,040	28,160
Depreciation	825,800	825,800	1,174,760	1,174,760
Loss on Disposal of Non-current Assets	8,980	8,980	8,980	1,670
Corporate Overhead Allocated	994,230	1,096,480	1,050,703	1,057,330
TOTAL EXPENDITURE	4,209,290	4,311,540	4,507,148	4,638,251
TOTAL PARKS OPERATIONS	4,136,280	4,238,530	4,428,178	4,556,821
PARKS SERVICES ROAD RESERVE OPERATIONS				
EXPENDITURE				
Operational Expenses	1,198,070	1,198,070	1,388,965	1,323,716
Corporate Overhead Allocated	327,360	343,870	336,170	335,270
TOTAL EXPENDITURE	1,525,430	1,541,940	1,725,135	1,658,986
TOTAL PARKS SERVICES ROAD RESERVE OPERATIONS	1,525,430	1,541,940	1,725,135	1,658,986
INFRASTRUCTURE SERVICES OVERHEADS				
REVENUE				
Statutory Fees & Charges	(17,500)	(17,500)	(27,500)	(26,500)
Other Revenue	(6,000)	(6,000)	(16,000)	(9,000)
Gain on Disposal of Non-current Assets	0	0	(1,730)	(2,880)
TOTAL REVENUE	(23,500)	(23,500)	(45,230)	(38,380)
EXPENDITURE				
Employee Costs	1,657,310	1,614,770	1,495,580	1,712,700
Administration Expenses	32,750	32,750	42,369	38,630
Operational Expenses	54,000	96,540	238,540	70,860
Other Expenses	114,310	114,310	124,380	132,020
Recurrent Projects	563,000	568,000	350,625	543,000
Non-recurrent Projects	271,000	271,000	50,000	270,000
Depreciation	45,690	45,690	45,690	48,430
Loss on Disposal of Non-current Assets	3,800	3,800	0	0
Operations Centre Allocated	66,550	66,550	62,926	59,810
Less Overheads Recovered	(2,784,910)	(2,789,910)	(2,364,880)	(2,837,070)
TOTAL EXPENDITURE	23,500	23,500	45,230	38,380
TOTAL INFRASTRUCTURE SERVICES OVERHEADS	0	0	0	0

Budget Management Report

	Adopted Budget 2018/19	Revised Budget 2018/19	Estimated Actuals 2018/19	Adopted Budget 2019/20
INFRASTRUCTURE ROAD RESERVE OPERATIONS				
REVENUE				
Operating Grants & Subsidies	(30,000)	(30,000)	(78,659)	(81,000)
Capital Grants & Subsidies	(822,870)	(945,910)	(883,100)	(1,160,067)
Other Revenue	(10,810)	(10,810)	(1,243)	0
Gain on Disposal of Plant & Equipment	(44,930)	(44,930)	(5,340)	(7,360)
TOTAL REVENUE	(908,610)	(1,031,650)	(968,342)	(1,248,427)
EXPENDITURE				
Operational Expenses	1,907,160	1,907,160	1,728,840	1,776,600
Other Expenses	15,550	15,550	18,582	5,590
Depreciation	2,163,780	2,163,780	2,335,260	2,333,110
Loss on Disposal of Non-current Assets	9,320	9,320	5,580	0
Corporate Overhead Allocated	1,613,530	1,643,030	1,328,879	1,600,810
TOTAL EXPENDITURE	5,709,340	5,738,840	5,417,141	5,716,110
TOTAL INFRASTRUCTURE ROAD RESERVE OPERATIONS	4,800,730	4,707,190	4,448,799	4,467,683
UNDERGROUNDING POWERLINES				
EXPENDITURE				
Other Expenses	265,700	265,700	265,700	254,490
TOTAL EXPENDITURE	265,700	265,700	265,700	254,490
TOTAL UNDERGROUNDING POWERLINES	265,700	265,700	265,700	254,490
FACILITIES MANAGEMENT				
REVENUE				
Hire Fees/Lease Income	(127,097)	(127,097)	(155,835)	(158,035)
Other Revenue	(3,160)	(3,160)	(5,200)	(3,160)
TOTAL REVENUE	(130,257)	(130,257)	(161,035)	(161,195)
EXPENDITURE				
Administration Expenses	500	500	650	0
Operational Expenses	1,045,910	1,045,910	918,864	1,005,740
Other Expenses	253,050	253,050	261,990	250,220
Depreciation	913,420	913,420	653,000	653,040
Facility Overheads Allocated	215,760	218,370	217,509	224,920
Less Centre Maintenance Recovered	(800,980)	(800,980)	(648,939)	(666,740)
TOTAL EXPENDITURE	1,627,660	1,630,270	1,403,074	1,467,180
TOTAL FACILITIES MANAGEMENT	1,497,403	1,500,013	1,242,039	1,305,985

FEES & CHARGES

Fees and Charges

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Schedule of Fees and Charges.....1

CITY OF SUBIACO - PROPOSED FEES AND CHARGES 2019/2020

DESCRIPTION OF FEE OR CHARGE	2018/2019 SCHEDULED FEE	PER UNIT	2019/2020 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
FINANCE/ADMIN:						
Rates Instalments Admin Fee	52.20	per year	52.20	per year	Exempt	N/A
Rates adhoc Instalments Admin Fee	52.20	per year	52.20	per year	Exempt	N/A
Rates enquires:						
- Ownership Details/Account Enquiry	45.00	per enquiry	45.00	per enquiry	Exempt	N/A
- Orders & Requisitions	90.00	per enquiry	90.00	per enquiry	Exempt	N/A
Interest on Overdue Rates & Charges	11%	per annum or as amended by legislation	11%	per annum or as amended by legislation	Exempt	N/A
Interest on Overdue Sundry Debtors	11%	per annum or as amended by legislation	11%	per annum or as amended by legislation	Exempt	N/A
Dishonoured Cheque fee	15.00	per cheque or as charged by banks	15.00	per cheque or as charged by banks	Free	Excl. GST
FREEDOM OF INFORMATION ACT :						
Application Fee	30.00	per application or as amended by legislation	30.00	per application or as amended by legislation	Exempt	N/A
Labour charge for dealing with the application	30.00	per hour or as amended by legislation	30.00	per hour or as amended by legislation	Exempt	N/A
Photocopy charge	0.20	per page or as amended by legislation	0.20	per page or as amended by legislation	Exempt	N/A
WASTE SERVICES:						
Standard Residential Waste Service	296.00	per service	296.00	per service	Exempt	N/A
240 Litre Residential Waste Service	505.00	per service	505.00	per service	Exempt	N/A
Extra 120 Litre Residential Waste Service	325.60	per service	325.60	per service	Taxed	Incl. GST
Extra 240 Litre Residential Waste Service	555.50	per service	555.50	per service	Taxed	Incl. GST
Standard Commercial Waste Service	529.00	per service	529.00	per service	Exempt	N/A
660 Litre Commercial Waste Service	1,450.00	per service	1,450.00	per service	Exempt	N/A
Extra 240 Litre Commercial Waste Service	581.90	per service	581.90	per service	Taxed	Incl. GST
Extra 660 Litre Commercial Waste Service	1,595.00	per service	1,595.00	per service	Taxed	Incl. GST
Trailer passes	62.00	per pass	64.00	per pass	Taxed	Incl. GST
Compost bins	53.00	1x220ltr	55.00	1x220ltr	Exempt	N/A
Sale of Green Bags	5.00	each	5.00	each	Taxed	Incl. GST
PARKS:						
Booking Fee - Low Level Risk Event	115.00	once off booking fee	120.00	once off booking fee	Taxed	Incl. GST
Booking Fee - Medium Level Risk Event	174.00	once off booking fee	180.00	once off booking fee	Taxed	Incl. GST
Booking Fee - High Level Risk Event	1,030.00	once off booking fee	1,030.00	once off booking fee	Taxed	Incl. GST
Booking Fee - Very High Level Risk Event	2,318.00	once off booking fee	2,320.00	once off booking fee	Taxed	Incl. GST
Hire fee - Commercial Medium Level Risk Event	77.00	per day or part	80.00	per day or part	Taxed	Incl. GST
Hire fee - Commercial High Level Risk Event	180.00	per day or part	180.00	per day or part	Taxed	Incl. GST
Hire fee - Commercial Very High Level Risk Event	180.00	per day or part	180.00	per day or part	Taxed	Incl. GST
Bond - Low Level Risk Event	400.00	per event	40.00	per event	Exempt	N/A
Bond - Medium Level Risk Event	1,000.00	per event	1,000.00	per event	Exempt	N/A
Bond - High Level Risk Event	2,500.00	per event	2,500.00	per event	Exempt	N/A
Bond - Very High Level Risk Event	8,000.00	per event	8,000.00	per event	Exempt	N/A
A Bond will be applied to cover damage restoration. Bond amounts are based on risk assessment of the proposed activity						
	To be determined on application	per development	To be determined on application	per development		
A Bond will be applied to protect verge trees during development					Exempt	N/A
INFRASTRUCTURE						
Reviewing of obstruction permit applications						
- Residential skip bins (short term - 1 week)	-	per application	35.00	per application	Taxed	Incl. GST
- Residential permit (for construction works on verge)	100.00	per application	103.00	per application		
- Commercial permit (for construction works on verge)	150.00	per application	154.50	per application	Taxed	Incl. GST
- Full traffic management assessment	200.00	per application	206.00	per application	Taxed	Incl. GST
- Re-issues commercial permits and traffic management assessment	150.00	per application	154.50	per application	Taxed	Incl. GST
- Full traffic management assessment and road closures over 4 weeks (would require council approvals)	1,575.00	per application	1,622.25	per application	Taxed	Incl. GST
- Obstruction Permit Fees (NFP and community groups exemption - demonstrating clear benefit to the community)			0.00	per application		
Crossover application	75.00	per application	77.25	per application	Taxed	Incl. GST
TECHNICAL SERVICES:						
Bond Inspection Fee - Pre construction	206.00	per inspection	210.00	per inspection	Exempt	N/A
Bond Inspection Fee - Post construction	206.00	per inspection	210.00	per inspection	Exempt	N/A
Engineering Services					Taxed	Incl. GST
- Design	220.00	per hour	226.80	per hour	Taxed	Incl. GST
- Consultation	180.00	per hour	185.40	per hour	Taxed	Incl. GST
- Traffic Analysis	180.00	per hour	185.40	per hour	Taxed	Incl. GST
- Asset management Advice & Setting Program	180.00	per hour	185.40	per hour	Taxed	Incl. GST
A Bond will be applied to protect city assets during development						
	To be determined on application		To be determined on application	per development	Exempt	N/A
ACCESS & AMENITY						
Parking Stations:						
Precinct 3: Daglish/Jolimont						
#15 Jersey Street	1.50	per hour. Daily Max \$4.00	1.50	per hour. Daily Max \$4.00	Taxed	Incl. GST
#16 Hay Street	Free	Management Licence Free	Free	Management Licence Free		Incl. GST
#42 Stubbs Terrace	1.50	per hour. Daily Max \$10.00	1.50	per hour. Daily Max \$10.00	Taxed	Incl. GST
#70 Stubbs Terrace	1.50	per hour. Daily Max \$6.00	1.50	per hour. Daily Max \$6.00	Taxed	Incl. GST
Any additional paid parking implemented or converted in Precinct 3	1.50	per hour. Daily Max \$8.00	1.50	per hour. Daily Max \$8.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 3	1.50	per hour	1.50	per hour	Taxed	Incl. GST
Precinct 4: Subiaco East						
#1 Hamilton Street	2.50	per hour. Daily Max \$18.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2018/2019 SCHEDULED FEE	PER UNIT	2019/2020 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
#2 York Street	2.50	per hour. Daily Max \$15.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
#3 York Street	2.50	per hour. Daily Max \$17.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
ACCESS & AMENITY (Continued)						
#5 Subiaco Road	2.50	per hour. Daily Max \$18.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
#7 Olive Street	2.50	per hour. Daily Max \$15.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
#19 Roberts Road	2.50	per hour. Daily Max \$18.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
#20 Thomas Street	2.50	per hour. Daily Max \$16.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
#63 Roberts Road	3.00	per hour. Limit applies	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
#64 York Street	2.50	per hour. Daily Max \$17.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
#98 Hay Street			1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 4	2.50	per hour. Daily Max \$15.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 4	2.50	per hour	Free	First hour	Taxed	Incl. GST
- 2 hours	-	-	1.00	2 hours	Taxed	Incl. GST
- 3 hours	-	-	2.00	3 hours	Taxed	Incl. GST
Precinct 5: Shenton Park						
#17 Onslow Road Monday to Friday Inclsulve	1.80	per hour. First hour free, Daily Max \$10.00	2.50	per hour. First hour free, Daily Max \$12.00	Taxed	Incl. GST
#17 Onslow Road Saturday and Sunday	1.80	per hour. First 3 hours free, Daily Max \$5.00	2.50	per hour. First 3 hours free, Daily Max \$5.00	Taxed	Incl. GST
#18 Derby Road Monday to Friday Inclsulve	1.80	per hour. First hour free, Daily Max \$12.00	2.50	per hour. First hour free, Daily Max \$14.00	Taxed	Incl. GST
#18 Derby Road Saturday and Sunday	1.80	per hour. First 3 hours free, Daily Max \$5.00	2.50	per hour. First 3 hours free, Daily Max \$5.00	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 5	1.80	per hour. Daily Max \$12.00	2.50	per hour. Daily Max \$12.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 5	2.50	per hour. Limit Applies	2.50	per hour. Limit Applies	Taxed	Incl. GST
Precinct 6: Central Subiaco						
#9 Theatre Gardens	2.50	per hour. Daily Max \$15.00	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST
#32 Nicholson Road	2.50	per hour. Daily Max \$4.00	2.50	per hour. Daily Max \$4.00	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 6	2.50	per hour. Daily Max \$15.00	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST
Any additional all day short-term paid parking in Precinct 6	2.50	per hour	Free	First hour	Taxed	Incl. GST
- 2 hours	-	-	1.00	2 hours	Taxed	Incl. GST
- 3 hours	-	-	2.00	3 hours	Taxed	Incl. GST
Precinct 7: Subi Centro						
#28 Roydhouse Street (North side)	2.50	per hour. Daily Max \$12.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
Any additional paid parking implemented or converted in Precinct 7	2.50	per hour. Daily Max \$12.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 7	2.50	per hour	Free	First hour	Taxed	Incl. GST
- 2 hours	-	-	1.80	2 hours	Taxed	Incl. GST
- 3 hours	-	-	4.50	3 hours	Taxed	Incl. GST
Precinct 8: Town Centre						
#4 Hensman Road			1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
#11 Barker Road	3.60	per hour. Limit applies -1st hour free	1.80	per hour. First hour free, Daily Max \$12.00	Taxed	Incl. GST
#12 Park Street	3.60	per hour. Limit applies -1st hour free	1.80	per hour. First hour free, 2 hour limit applies	Taxed	Incl. GST
#13 Rowland Street	3.60	per hour. Limit applies -1st 3 hours free (Trial Continues)	1.80	per hour. First hour free, Daily Max \$12.00	Taxed	Incl. GST
#14 Forrest Street	Free	1st hour	1.80	per hour. First hour free, Daily Max \$12.00	Taxed	Incl. GST
#16 Hensman Road			Free	First hour	Taxed	Incl. GST
- 2 hours			1.80	2 hours		
- 3 hours			4.50	3 hours		
#22 Hay Street	1.80	per hour. Daily Max \$12.00	1.80	per hour. Daily Max \$14.00	Taxed	Incl. GST
#23 Churchill Avenue	3.60	per hour. Limit applies	1.80	per hour. First hour free, Daily Max \$12.00	Taxed	Incl. GST
#24 Bagot Road			1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
#25 Barker Road			1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
#26 Bagot Road			Free	First hour	Taxed	Incl. GST
- 2 hours			1.80	2 hours		
- 3 hours			4.50	3 hours		
#27 Roberts Road			1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
#29 Rowland Street			Free	First hour	Taxed	Incl. GST
- 2 hours			1.80	2 hours		
- 3 hours			4.50	3 hours		
#30 Barker Road			Free	First hour	Taxed	Incl. GST
- 2 hours			1.80	2 hours		
- 3 hours			4.50	3 hours		
#34 Forrest Street			Free	First hour	Taxed	Incl. GST
- 2 hours			1.80	2 hours		
- 3 hours			4.50	3 hours		
#35 Denis Street			Free	First hour	Taxed	Incl. GST
- 2 hours			1.80	2 hours		
- 3 hours			4.50	3 hours		
#36 Loretto Street			Free	First hour	Taxed	Incl. GST
- 2 hours			1.80	2 hours		
- 3 hours			4.50	3 hours		
#41 Railway Road, adjacent KEMH	2.50	per hour. Daily Max \$14.00	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
#61 Subiaco Square	4.00	Per hour (half hour limit)	4.00	Per hour (half hour limit)	Taxed	Incl. GST
#62 Railway Road	Free	1st hour	1.80	per hour. First hour free, Daily Max \$12.00	Taxed	Incl. GST
#99 Parking Zone			Free	First hour	Taxed	Incl. GST
- 2 hours			1.80	2 hours		
- 3 hours			4.50	3 hours		
Any additional all day paid parking implemented or converted in Precinct 8	Free	1st hour	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 8	3.60	per hour	Free	First hour	Taxed	Incl. GST
- 2 hours	-	-	1.80	2 hours	Taxed	Incl. GST
- 3 hours	-	-	4.50	3 hours	Taxed	Incl. GST
Other Parking Functions						
Special Purpose Parking Permits - 277 Barker Road parking stations	120.00	per month	120.00	per month	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2018/2019 SCHEDULED FEE	PER UNIT	2019/2020 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
Special Purpose Parking Permits - Town Centre parking stations	175.00	per month	175.00	per month	Taxed	Incl. GST
Commercial Parking Permits - half day	10.00	per half day	10.00	per half day	Taxed	Incl. GST
Commercial Parking Permits - full day	20.00	per day	20.00	per day	Taxed	Incl. GST
ACCESS & AMENITY (Continued)						
Temporary Visitor Parking Permits	6.00	Payable only after 20 free permits have been used in any 12 month period	6.00	Payable only after 20 free permits have been used in any 12 month period	Taxed	Incl. GST
Resident Permits - Replacement	31.00	each	31.00	each	Exempt	N/A
Visitors Permits - Replacement	31.00	each	31.00	each	Exempt	N/A
Second Visitor Permit	31.00	each	31.00	each	Exempt	N/A
Private Parking Compliance Service Registration	113.00	per registration	115.00	per registration	Taxed	Incl. GST
Private Parking Compliance Service Renewals	87.50	per year	90.00	per year	Taxed	Incl. GST
Private Parking Signs (small)	66.50	per sign	67.00	per sign	Taxed	Incl. GST
Private Parking Signs (large)	77.00	per sign	77.00	per sign	Taxed	Incl. GST
Private Parking Infringement Withdrawal	36.00	each	37.00	each	Taxed	Incl. GST
Final Demand Fee (Parking infringement)	18.20	each or as amended by legislation	19.90	each or as amended by legislation	Taxed	Incl. GST
Event parking reservation	5.00	per bay/day or part thereof	5.00	per bay/day or part thereof	Taxed	Incl. GST
Forrest Square - Hire of Space	660.00	Per day or part thereof for half the space	660.00	Per day or part thereof for half the space	Taxed	Incl. GST
Forrest Square - Hire of Space	820.00	Per day or part thereof for whole space	820.00	Per day or part thereof for whole space	Taxed	Incl. GST
Amenity Functions						
Impounded Shopping Trolleys	25.50	each	25.00	each	Exempt	N/A
Impound Fee - Dogs One day	40.00	per day or part there of (or as set by Shenton Park Dog Refuge)	40.00	per day or part there of (or as set by Shenton Park Dog Refuge)	Taxed	Incl. GST
Impound Fee - Dogs After day one	10.00	per day (or as set by Shenton Park Dog Refuge)	10.00	per day (or as set by Shenton Park Dog Refuge)	Taxed	Incl. GST
Impound Fee - Cats	25.00	per day or part thereof (or as set by Cat Haven)	25.00	per day or part thereof (or as set by Cat Haven)	Taxed	Incl. GST
Abandoned Vehicle Release Fee						
Abandoned Vehicle Release Fee - Stage 1	123.00	each	125.00	each	Exempt	Incl. GST
Abandoned Vehicle Release Fee - Stage 2	267.00	each	270.00	each	Exempt	Incl. GST
Impounded & portable sign	66.50	each	67.00	each	Taxed	Incl. GST
Other Impounded Goods	61.50	per square metre of space occupied	62.00	per square metre of space occupied	Exempt	N/A
ANIMAL REGISTRATION:						
Dog Registration						
Annual registration, unsterilised dog	50.00	per year or as amended by legislation	50.00	per year or as amended by legislation	Exempt	N/A
Annual registration, sterilised dog	20.00	per year or as amended by legislation	20.00	per year or as amended by legislation	Exempt	N/A
Annual registration, Guide dog	Free	per year or as amended by legislation	Free	per year or as amended by legislation	Exempt	N/A
Triannual registration, unsterilised dog	120.00	per three year or as amended by legislation	120.00	per three year or as amended by legislation	Exempt	N/A
Triannual registration, sterilised dog	42.50	per three year or as amended by legislation	42.50	per three year or as amended by legislation	Exempt	N/A
Triannual registration, Guide dog	Free	per three year or as amended by legislation	Free	per three year or as amended by legislation	Exempt	N/A
Life time registration, unsterilised dog	250.00	or as amended by legislation	250.00	or as amended by legislation	Exempt	N/A
Life time registration, sterilised dog	100.00	or as amended by legislation	100.00	or as amended by legislation	Exempt	N/A
Dogs owned by pensioners	50% of fee	or as amended by legislation	50% of fee	or as amended by legislation	Exempt	N/A
Registration of dog kept in an approved kennel establishment licensed under s27			\$200	per establishment or as amended by legislation	Exempt	N/A
Cat Registration						
Annual cat registration	20.00	per year or as amended by legislation	20.00	per year or as amended by legislation	Exempt	N/A
Triannual cat registration	42.50	per three year or as amended by legislation	42.50	per three year or as amended by legislation	Exempt	N/A
Life time cat registration	100.00	per year or as amended by legislation	100.00	per year or as amended by legislation	Exempt	N/A
Cats owned by pensioners	50% of fee	or as amended by legislation	50% of fee	or as amended by legislation	Exempt	N/A
Application for grant or renewal of approval to breed cats			\$100	per cat or as amended by legislation	Exempt	N/A
Application for cat registration if application is made after 31 May for registration until the next 31 October			\$10	per application or as amended by legislation	Exempt	N/A
HEALTH						
Outdoor Dining Permit Application Fee	310.00	per application	310.00	per application	Exempt	N/A
Outdoor Dining Application Fee - Expired Permit	135.00	per application	135.00	per application (provided a valid outdoor dining permit held within previous 30 days)	Exempt	N/A
Outdoor Dining Permit Fee	Free	per year	Free	per year	Exempt	N/A
Outdoor Dining Permit Transfer Fee	50.00	per application	50.00	per application	Exempt	N/A
Street Trading (standard permit) Application Fee	77.00	per application	79.00	per application	Exempt	N/A
Street Trading Permit Transfer Fee	50.00	per application	50.00	per application	Exempt	N/A
Street Trading Permit Fee - Daily	56.00	per day	60.00	per day	Exempt	N/A
Street Trading Permit Fee - Monthly	123.00	per month	125.00	per month	Exempt	N/A
Street Trading Permit Fee - Annual	190.00	per year	250.00	per year	Exempt	N/A
Street Trading Permit (local business goods display) Fee	Free	per year	Free	per year	Exempt	N/A
Street Market Permit Application Fee	260.00	per application	265.00	per application	Exempt	N/A
Street Market Permit Fee - Annual	10.50	per stall per year to a maximum of \$300.00	10.00	per stall per year to a maximum of \$350.00	Exempt	N/A
Street Market Permit Fee - Monthly	5.00	per stall per month to a maximum of \$150.00	5.00	per stall per month to a maximum of \$200.00	Exempt	N/A
Street Market Permit Fee - Daily	128.00	per day	130.00	per day	Exempt	N/A
Street Market Permit Transfer Fee	50.00	per transfer	50.00	per transfer	Exempt	N/A
Lodging House Registration Fee	180.00	per year or as amended by legislation	180.00	per year or as amended by legislation	Exempt	N/A
Food business notification / registration fee	50.00	per application	50.00	per application	Exempt	N/A
Food business annual risk assessment fee - high risk or 3 inspections	360.00	pro rata charges where business does not operate for full year	360.00	pro rata charges where business does not operate for full year	Exempt	N/A
Food business annual risk assessment fee - medium risk or 2 inspections	240.00	pro rata charges where business does not operate for full year	240.00	pro rata charges where business does not operate for full year	Exempt	Excl. GST
Food business annual risk assessment fee - low risk or 1 inspection	120.00	pro rata charges where business does not operate for full year	120.00	pro rata charges where business does not operate for full year	Exempt	N/A
Food business application fee (assessment of plans)	155.00	per application	155.00	per application	Taxed	Incl. GST
Food business re-inspection fee	150.00	per inspection, if additional inspection is required by an authorised officer under the Food Act 2008	150.00	per inspection, if additional inspection is required by an authorised officer under the Food Act 2008	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2018/2019 SCHEDULED FEE	PER UNIT	2019/2020 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
Temporary food business administration fee	50.00	per notification	50.00	per notification to a maximum of \$150.00 per year	Exempt	N/A
Request for replacement of licence or registration certificate	40.00	per certificate	40.00	per certificate	Taxed	Incl. GST
Settlement enquiry - food business	125.00	per application	125.00	per application	Taxed	Incl. GST
Settlement enquiry - other health premises	61.00	per application	61.00	per application	Taxed	Incl. GST
Liquor Act Section 39 & 55 Certification & ETPS	125.00	per certificate	125.00	per certificate	Free	Excl. GST
HEALTH (Continued)						
Application for "approval of a non complying event" - Regulation 18 Environmental Protection (Noise) Regulations 1997	1,000.00	per application or as amended by legislation	1000.00	per application or as amended by legislation	Exempt	N/A
Late fee Application for "approval of a non complying event"	250.00	per application or as amended by legislation	250.00	per application or as amended by legislation	Exempt	N/A
Application Fee (noise management plan waste collection/other works - non local government)	500.00	per application or as amended by legislation	500.00	per application or as amended by legislation	Exempt	N/A
Application for approved venue	15,000.00	per application - Estimate of the cost of assessing and processing the application to a maximum of \$15,000.00	15,000.00	per application - Estimate of the cost of assessing and processing the application to a maximum of \$15,000.00	Exempt	N/A
Late Notice of Notifiable Event Fee	500.00	per application or as amended by legislation	500.00	per application or as amended by legislation	Exempt	N/A
Laboratory analysis request	74.00	per hour per request plus analysis cost	75.00	per hour per request plus analysis cost	Taxed	Incl. GST
Application for approval of a public building	125.00	per application or as amended by legislation	125.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - <100 patrons	50.00	per application or as amended by legislation	50.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 100 to 600 patrons	150.00	per application or as amended by legislation	150.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 601 to 1,500 patrons	300.00	per application or as amended by legislation	300.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 1,501 to 5,000 patrons	500.00	per application or as amended by legislation	500.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 5,001 to 15,000 patrons	650.00	per application or as amended by legislation	650.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - >15,001 patrons	871.00	per application or as amended by legislation	871.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - Charitable or Community Based Not for Profit Organisation	-	Free	Free	per application or as amended by legislation	Exempt	N/A
Application for the approval of a sewage treatment apparatus	118.00	per application or as amended by legislation	118.00	per application or as amended by legislation	Exempt	N/A
Issue of a permit to use a sewage treatment apparatus	118.00	per permit or as amended by legislation	118.00	per permit or as amended by legislation	Exempt	N/A
Application to keep bees	350.00	per application	350.00	per application	Exempt	N/A
Registration of an offensive trade - Laundries, dry-cleaning establishments	147.00	per year or as amended by legislation	147.00	per year or as amended by legislation	Exempt	N/A
Registration of any other offensive trade not specified	298.00	per year or as amended by legislation	298.00	per year or as amended by legislation	Exempt	N/A
BUILDING						
Certified application for a building permit (s. 16(1)) for building work for a Class 1 or Class 10 building or incidental structure	0.19% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$97.70	per application or as amended by legislation	0.19% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$97.70	per application or as amended by legislation	Exempt	N/A
Certified application for a building permit (s. 16(1))for building works for a Class 2 to Class 9 building or incidental structure	0.09% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$97.70	per application or as amended by legislation	0.09% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$97.70	per application or as amended by legislation	Exempt	N/A
Uncertified application for a building permit (s. 16(1))	0.32% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$97.70	per application or as amended by legislation	0.32% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$97.70	per application or as amended by legislation	Exempt	N/A
Application for a demolition permit (s. 16(1)) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	97.70 for each storey of the building	per application or as amended by legislation	97.70 for each storey of the building	per application or as amended by legislation	Exempt	N/A
Application for a demolition permit (s. 16(1)) for demolition work in respect of a Class 2 to Class 9 building	97.70	per application or as amended by legislation	97.70	per application or as amended by legislation	Exempt	N/A
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	97.70	per application or as amended by legislation	97.70	per application or as amended by legislation	Exempt	N/A
Application for an occupancy permit for a completed building (s. 46)	97.70	per application or as amended by legislation	97.70	per application or as amended by legislation	Exempt	N/A
Application for a temporary occupancy permit for an incomplete building (s. 47)	97.70	per application or as amended by legislation	97.70	per application or as amended by legislation	Exempt	N/A
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	97.70	per application or as amended by legislation	97.70	per application or as amended by legislation	Exempt	N/A
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	97.70	per application or as amended by legislation	97.70	per application or as amended by legislation	Exempt	N/A
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	\$10.80 for each strata unit covered by the application, but not less than \$107.70	per application or as amended by legislation	\$10.80 for each strata unit covered by the application, but not less than \$107.70	per application or as amended by legislation	Exempt	N/A
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	0.18% of the estimated value of the unauthorised work as determined by the City of Subiaco, but not less than \$97.70	per application or as amended by legislation	0.18% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$97.70	per application or as amended by legislation	Taxed	Incl. GST
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))	0.38% of the estimated value of the unauthorised work as determined by the City of Subiaco, but not less than \$97.70	per application or as amended by legislation	0.38% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$97.70	per application or as amended by legislation	Taxed	Incl. GST
Application to replace an occupancy permit for an existing building (s. 52(1))	97.70	per application or as amended by legislation	97.70	per application or as amended by legislation	Exempt	N/A
Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	97.70	per application or as amended by legislation	97.70	per application or as amended by legislation	Exempt	N/A
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	97.70	per application or as amended by legislation	97.70	per application or as amended by legislation	Exempt	N/A
Certificate of Design Compliance - Value of works \$30,000 or less	310.00	per application	310.00	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works- Value of works \$30,000 or less	540.00	per application	540.00	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$30,001 to \$60,000	442.00	per application	442.00	per application	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2018/2019 SCHEDULED FEE	PER UNIT	2019/2020 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
Certificate of Design Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	750.00	per application	750.00	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$60,001 to \$100,000	565.00	per application	565.00	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised works - Value of works \$60,001 to \$100,000	970.00	per application	970.00	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works more than \$100,000	\$450.00 plus 0.1% of the estimated value of the works	per application	\$450.00 plus 0.1% of the estimated value of the works	per application	Taxed	Incl. GST
BUILDING (Continued)						
Certificate of Design Compliance - Value of works more than \$100,000	\$900.00 plus 0.2% of the estimated value of the works	per application	\$900.00 plus 0.1% of the estimated value of the works	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$30,000 or less	310.00	per application	310.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,000 or less	540.00	per application	540.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$30,001 to \$60,000	442.00	per application	442.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	750.00	per application	750.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$60,001 to \$100,000	565.00	per application	565.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	970.00	per application	970.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works more than \$100,000	\$450.00 plus 0.1% of the estimated value of the works	per application	\$450.00 plus 0.1% of the estimated value of the works	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works more than \$100,000	\$900.00 plus 0.2% of the estimated value of the works	per application	\$900.00 plus 0.1% of the estimated value of the works	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$30,000 or less	310.00	per application	310.00	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,000 or less	540.00	per application	540.00	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$30,001 to \$60,000	442.00	per application	442.00	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	750.00	per application	750.00	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$60,001 to \$100,000	565.00	per application	565.00	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	970.00	per application	970.00	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works more than \$100,000	\$450.00 plus 0.1% of the estimated value of the works	per application	\$450.00 plus 0.1% of the estimated value of the works	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works more than \$100,000	\$900.00 plus 0.2% of the estimated value of the works	per application	\$900.00 plus 0.1% of the estimated value of the works	per application	Taxed	Incl. GST
Request for Registered Building Surveyor Consultancy or Site Inspection Services	130.00	per hour	130.00	per hour	Taxed	Incl. GST
Sign Licence Fee	55.00	per application	55.00	per application	Exempt	N/A
Hoarding, Material on street	1.00	per month per m2 or as amended by legislation	1.00	per month per m2 or as amended by legislation	Exempt	N/A
Photocopying	0.50	per A4 equivalent	0.50	per A4 equivalent	Taxed	Incl. GST
Plan Copy (external printing)	Cost	cost of external printing provider	Cost	cost of external printing provider	Taxed	Incl. GST
Plan Archival Search	50.00	per search request	50.00	per search request	Taxed	Incl. GST
Plan Archival Search - Commercial / Industrial	120.00	per search request	120.00	per search request	Taxed	Incl. GST
Annual Pool Inspection Fee	26.50	per pool per year	26.50	per pool per year	Exempt	N/A
Unscheduled Pool Inspection Fee	118.00	per inspection (includes copy of inspection report)	118.00	per inspection (includes copy of inspection report)	Taxed	Incl. GST
Request additional copy of swimming pool inspection report	35.00	per request	35.00	per request	Taxed	Incl. GST
Building Services Levy - Building Permit (Work value \$45,000 or less)	61.65	per application as amended by legislation	61.65	per application as amended by legislation	Exempt	N/A
Building Services Levy - Building Permit (Work value more than \$45,000)	0.137% of the value of the work	per application as amended by legislation	0.137% of the value of the work	per application as amended by legislation	Exempt	N/A
Building Services Levy - Demolition Permit (Work value \$45,000 or less)	61.65	per application as amended by legislation	61.65	per application as amended by legislation	Exempt	N/A
Building Services Levy - Demolition Permit (Work value more than \$45,000)	0.137% of the value of the work	per application as amended by legislation	0.137% of the value of the work	per application as amended by legislation	Exempt	N/A
Building Services Levy - Occupancy Permit or Building Approval Certificate (authorised building works)	61.65	Occupancy Permit or Building Approval Certificate under s47, 49, 50 or 52 of the Building Act 2011, per application as amended by legislation	61.65	Occupancy Permit or Building Approval Certificate under ss47, 49, 50 or 52 of the Building Act 2011, per application as amended by legislation	Exempt	N/A
Building Services Levy - Occupancy Permit or Building Approval Certificate (Unauthorised works - Value \$45,000 or less)	123.30	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	123.30	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	Exempt	N/A
Building Services Levy - Occupancy Permit or Building Approval Certificate (Unauthorised works - Value more than \$45,000)	0.274% of the value of the work	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	0.274% of the value of the work	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	Exempt	N/A
Building Construction Industry Training Fund - Value of works more than \$19,999.00	0.2% of the estimated value of the works	per application as amended by legislation	0.2% of the estimated value of the work	per application as amended by legislation	Exempt	N/A
Smoke alarms alternative solution application fee	179.40	per application	179.40	per application	Exempt	N/A
PLANNING						
Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is —						
(a) not more than \$50 000	147.00	Or as amended by legislation	147.00	Or as amended by legislation	Exempt	N/A
(b) more than \$50 000 but not more than \$500 000	0.32% of the estimated cost of development	Or as amended by legislation	0.32% of the estimated cost of development	Or as amended by legislation	Exempt	N/A
(c) more than \$500 000 but not more than \$2.5 million	\$1 700 + 0.257% for every \$1 in excess of \$500 000	Or as amended by legislation	\$1 700 + 0.257% for every \$1 in excess of \$500 000	Or as amended by legislation	Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2018/2019 SCHEDULED FEE	PER UNIT	2019/2020 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
(d) more than \$2.5 million but not more than \$5 million	\$7 161 + 0.206% for every \$1 in excess of \$2.5 million	Or as amended by legislation	\$7 161 + 0.206% for every \$1 in excess of \$2.5 million	Or as amended by legislation	Exempt	N/A
(e) more than \$5 million but not more than \$21.5 million	\$12 633 + 0.123% for every \$1 in excess of \$5 million	Or as amended by legislation	\$12 633 + 0.123% for every \$1 in excess of \$5 million	Or as amended by legislation	Exempt	N/A
(f) more than \$21.5 million	34,196.00	Or as amended by legislation	34,196.00	Or as amended by legislation	Exempt	N/A
Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee	Or as amended by legislation	The fee in item 1 plus, by way of penalty, twice that fee	Or as amended by legislation	Free	N/A
PLANNING (Continued)						
3 Determining a development application for an extractive industry where the development has not commenced or been carried out	739.00	Or as amended by legislation	739.00	Or as amended by legislation	Free	N/A
4 Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee	Or as amended by legislation	The fee in item 3 plus, by way of penalty, twice that fee	Or as amended by legislation	Free	N/A
5A. Determining an application to amend or cancel development approval	295.00	Or as amended by legislation	295.00	Or as amended by legislation	Free	N/A
6 Determining an initial application for approval of a home occupation where the home occupation has not commenced	222.00	Or as amended by legislation	222.00	Or as amended by legislation	Free	N/A
7 Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee in item 6 plus, by way of penalty, twice that fee	Or as amended by legislation	The fee in item 6 plus, by way of penalty, twice that fee	Or as amended by legislation	Free	N/A
Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	73.00	Or as amended by legislation	73.00	Or as amended by legislation	Exempt	N/A
Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	The fee in item 8 plus, by way of penalty, twice that fee	Or as amended by legislation	The fee in item 8 plus, by way of penalty, twice that fee	Or as amended by legislation	Free	N/A
12 Providing a zoning certificate	73.00	Or as amended by legislation	73.00	Or as amended by legislation	Exempt	N/A
13 Replying to a property settlement questionnaire	73.00	Or as amended by legislation	73.00	Or as amended by legislation	Exempt	N/A
14 Issue of written planning advice	73.00	Or as amended by legislation	73.00	Or as amended by legislation	Taxed	N/A
Subdivision						
5 Providing a subdivision clearance for —						
(a) not more than 5 lots	69.00	per lot, or as amended by legislation	73.00	or as amended by legislation	Exempt	N/A
(b) more than 5 lots but not more than 195 lots	\$69 for first five lots then \$35 per lot	or as amended by legislation	\$73 per lot for the first 5 lots and then \$35 per lot	or as amended by legislation	Exempt	N/A
(c) more than 195 lots	6,959.00	or as amended by legislation	\$7,393	or as amended by legislation	Exempt	N/A
Change of Use						
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	295.00	or as amended by legislation	295.00	or as amended by legislation	Free	N/A
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	The fee in item 10 plus, by way of penalty, twice that fee.	Or as amended by legislation	The fee in item 10 plus, by way of penalty, twice that fee.	Or as amended by legislation	Free	N/A
Town Planning Scheme Amendments, Structure Plans, Activity Centre Plans and Local Development Plans						
Initiation fee - Basic amendment (includes non-refundable Lodging Fee)	\$3,000 (refund \$2,000 if not initiated)		\$3,000 (refund \$2,000 if not initiated)		Exempt	N/A
Initiation fee - Standard amendment (includes non-refundable Lodging Fee)	\$6,000 (refund \$5,000 if not initiated)		\$6,000 (refund \$5,000 if not initiated)		Exempt	N/A
Initiation fee - Complex (includes non-refundable Lodging Fee)	\$6,500 (refund \$5,500 if not initiated)		\$6,500 (refund \$5,500 if not initiated)		Exempt	N/A
Lodging Fee (non-refundable)	1,000.00		1,000.00		Exempt	N/A
Processing Fees	\$30.20 - \$88.00 per hour as per Regulations	or as amended by legislation	\$30.20 - \$88.00 per hour as per Regulations	or as amended by legislation	Exempt	N/A
Other						
Public consultation of DA (significant application)	225.00	each	231.75	each	Taxed	Incl. GST
Public consultation of DA (standard application)	115.00	each	118.45	each	Taxed	Incl. GST
Street numbering requests	105.00	each	108.15	each	Exempt	N/A
Town Planning Scheme No. 4 Map (printed copy)	31.00	each	31.95	each	Exempt	N/A
Town Planning Scheme No. 4 Text (printed copy)	25.50	each	26.25	each	Exempt	N/A
Planning Policy Manual (printed copy)	25.50	each	26.25	each	Exempt	N/A
Subiaco Central Development Plan (printed copy)	41.00	each	42.25	each	Exempt	N/A
Subiaco Activity Centre Plan (printed copy)	51.50	each	53.05	each	Exempt	N/A
North Subiaco Structure Plan (printed copy)	51.50	each	53.05	each	Exempt	N/A
Subiaco Planning Strategy (printed copy)	51.50	each	53.05	each	Exempt	N/A
Liquor Control Act section 40 certificate	80.00	each	80.00	each	Exempt	N/A
Liquor Control Act section 40 certificate - amendment	51.50	each	53.05	each	Exempt	N/A
COMMUNITY DEVELOPMENT						
Community Programs						
Film Club	16-\$21	per event	16.00-21.00	per event	Taxed	Incl. GST
Community Lunches	17.00	per event	17.00	per event	Taxed	Incl. GST
High Tea / Morning Tea / Afternoon Tea events	16.00	per event	16.50	per event	Taxed	Incl. GST
Subiaco Number Plates-existing plate numbers	246.30	per plate	246.30	per plate, or as amended by Dept Transport	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2018/2019 SCHEDULED FEE	PER UNIT	2019/2020 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
Subiaco Number Plates-additional requested plate numbers	246.30	per plate	246.30	per plate, or as amended by Dept. Transport	Taxed	Incl. GST
Various Community Events	By Event *	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	By Event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	Taxed	Incl. GST
LIBRARY						
Late Item return	3.00	per item	3.00	per item	Taxed	Incl. GST
Replacement of non-returned item		cost per item	Cost	per item	Taxed	Incl. GST
Photocopying - Black & White A4	0.20	per page	0.20	per page	Taxed	Incl. GST
Photocopying - Black & White A3	0.30	per page	0.30	per page	Taxed	Incl. GST
Photocopying - Colour A4	0.50	per page	0.50	per page	Taxed	Incl. GST
Photocopying - Colour A3	1.00	per page	1.00	per page	Taxed	Incl. GST
LIBRARY (Continued)						
Computer Printing - Black & White A4	0.20	per page	0.20	per page	Taxed	Incl. GST
Computer Printing - Black & White A3	0.30	per page	0.30	per page	Taxed	Incl. GST
Computer Printing - Colour A4	0.50	per page	0.50	per page	Taxed	Incl. GST
Computer Printing - Colour A3	1.00	per page	1.00	per page	Taxed	Incl. GST
Replacement Cards	5.00	per individual	5.00	per individual	Taxed	Incl. GST
Library Bags	3.00	per bag	2.00	per bag	Taxed	Incl. GST
Shaun Tan Cards	0.50	per item	0.75	per item	Taxed	Incl. GST
Shaun Tan Bookmarks	0.20	per item	0.25	per item	Taxed	Incl. GST
Interlibrary loans	\$16.50-\$30.00	per item	\$16.50 - \$30.00	per item	Taxed	Incl. GST
Library events	By Event *	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	By Event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	Taxed	Incl. GST
MUSEUM						
History of Subiaco Book - "Tales of a Singular City"	50.00	per book	50.00	per book	Taxed	Incl. GST
Museum Photographic reproduction -various photograph sizes	By Size	To be determined by size of image purchasing	Size	To be determined by size of image purchasing	Taxed	Incl. GST
RECREATION SERVICES - LORD'S						
ADMINISTRATION						
Administration Fee	77.00	Per Hour charge for fixture preparation	80.00	Per event	Taxed	Incl. GST
Bond - Event Hire - Base Rate	500.00	Per Booking	500.00	Per Booking	Exempt	N/A
Bond - Event Hire - Top Rate	10,000.00	Per Event	10,000.00	Per Event	Exempt	N/A
Facility Hire - Cleaning Fee	110.00	Per Hour / Staff	115.00	Per Hour / Staff	Taxed	Incl. GST
Retail Items	Market Value	Per Item	Market Value	Per Item	Taxed	If applicable
Seasonal Promotional Discount	5-25%	Per Item	5-25%	Per Item	Taxed	Incl. GST
Small Room Storage Fee	50.00	Per square metre per annum	50.00	Per square metre per annum	Taxed	Incl. GST
After Hours Opening - Centre	220.00	per hour. Subject to availability. Requires two staff	220.00	per hour. Subject to availability. Requires two staff	Taxed	Incl. GST
CENTRE SERVICES						
Facility Hire						
Meeting Room	37.00	Per Hour	38.10	Per Hour	Taxed	Incl. GST
Squash Walkway	23.00	Per Hour. Applies where no catering is provided	23.70	Per Hour	Taxed	Incl. GST
Cafe						
Beverage Items	Market Value	Per item	Market Value	Per item	Taxed	If applicable
Food Items	Market Value	Per item	Market Value	Per item	Taxed	If applicable
Alcohol Items	Market Value	Per item	Market Value	Per item	Taxed	Incl. GST
Retail Items	Market Value	Per item	Market Value	Per item	Taxed	If applicable
Catering package			Market Value	Per order	Taxed	If applicable
After Hours Opening - Café	100.00	per hour. In addition to After Hours opening fee for centre	103.00	Per hour	Taxed	Incl. GST
Creche						
Single Creche Visit - Member 120min	5.00	Per Child Per Visit. 90min max	5.50	Per child per visit	Taxed	Incl. GST
Single Creche Visit - Non member 120min	7.00	Per Child Per Visit. 90 min max	8.00	Per child per visit	Taxed	Incl. GST
Five Visit Pass - 120min session	25.00	5 Visits - 90min per session	27.50	Per 5 Visit pass	Taxed	Incl. GST
Ten Visit Pass - 120min session	45.00	10 Visits	49.50	Per 10 Visit pass	Taxed	Incl. GST
Second and subsequent child discount - single visit	25%	Applies to second and subsequent child in same care session. Single visit only	25%	per single visit for 2nd and subsequent child(ren)	Taxed	Incl. GST
Lifestyle Program						
Casual Visit	Market Value	Per person per visit	Market Value	Per person per visit	Taxed	Incl. GST
Term Enrolment	Market Value	Per Person per term	Market Value	Per Person Per Term	Taxed	Incl. GST
Birthday parties						
Single Child	16.00	Per child	16.50	Per child	Taxed	Incl. GST
Catering Charge	16.00	Per child	16.50	Per child	Taxed	Incl. GST
HEALTH AND FITNESS						
Casual Entry						
Casual Group Fitness or Gym Visit	18.00	Per class	18.50	Per class or visit	Taxed	Incl. GST
Casual Full Access Visit	26.00	Per visit	26.80	Per visit	Taxed	Incl. GST
Special Group Entry - Gym or pool or group fitness class	7.00	Per visit	6.60	Per visit	Taxed	Incl. GST
Lords Group Fitness Community Class	5.00	Per visit. Seniors discount does not apply	5.00	Per visit. Seniors discount does not apply	Taxed	Incl. GST
Gold Fitness Casual Entry	8.50	Per visit. Seniors discount does not apply	8.50	Per visit. Seniors discount does not apply	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2018/2019 SCHEDULED FEE	PER UNIT	2019/2020 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
Special Promotion		Bring a Friend for free. Applied throughout promotion period only	Free	Per visit	Taxed	Incl. GST
Memberships						
Administration Fees						
Suspension Fee (12 month & Direct Debit Memberships)	20.00	Per suspension	5.00 - 20.00	Per suspension per week, up to max of \$20.00	Taxed	Incl. GST
Direct Debit Transaction Fee			0.50	per transaction	Taxed	Incl. GST
Direct Debit Establishment Fee	Market rate	Per account establishment	2.50	Per account establishment	Taxed	Incl. GST
Direct Debit Cancellation Fee	100.00	per cancellation	14 days notice	per cancellation	Taxed	Incl. GST
New Memberships						
Visit Pass - 10	160.00	10 visits	165.00	per 10 visit pass	Taxed	Incl. GST
Visit Pass - 20	300.00	20 visits	310.00	per 20 visit pass	Taxed	Incl. GST
Day Member - 1 Month	125.00	Per month	130.00	Per month	Taxed	Incl. GST
Day Member - 3 Months	320.00	Per 3 months	329.00	Per 3 months	Taxed	Incl. GST
Day Member - 12 Months	815.00	Per 12 Months	837.00	Per 12 months	Taxed	Incl. GST
Day Member - Direct Debit (minimum 3 months)	68.00	Per month	31.35	Per fortnight	Taxed	Incl. GST
RECREATION SERVICES - LORD'S (Continued)						
New Memberships (Continued)						
Full Member - 1 Month	135.00	Per month	140.00	Per month	Taxed	Incl. GST
Full Member - 3 Months	350.00	Per 3 months	340.00	Per 3 months	Taxed	Incl. GST
Full Member - 12 Months	940.00	Per 12 Months	965.00	Per 12 months	Taxed	Incl. GST
Full Member - Direct Debit (minimum 3 months)	78.00	Per month	37.12	Per fortnight	Taxed	Incl. GST
Full Member - Team Captain	262.00	Per season	Free	Per sports competition season	Taxed	Incl. GST
Day Access - ACSF Student Membership	200.00-220.00	Per 3 months (Must provide proof of ACSF enrolment)	190.00	Per school term	Taxed	Incl. GST
Day Access - Subiaco Recovery Network	35.00	Per month. Must be registered with Subiaco Recovery Network Program	36.00	Per month	Taxed	Incl. GST
Pool Memberships. Only Seniors Discount applies						
Pool only member - 1 month	35.00	Per member per month. Access from 12.30 - 3pm Mon - Fri and after 12 noon Saturday	36.00	per month	Taxed	Incl. GST
Pool only member - 12 months	420.00	Per member per year. Access from 12.30 - 3pm Mon - Fri and after 12 noon Saturday	430.00	per year	Taxed	Incl. GST
Pool only member - direct debit (minimum 3 months)			16.54	per fortnight	Taxed	Incl. GST
Corporate Memberships						
100 Visit Card	875.00	Must be an employee of a registered business. Excludes sole traders	900.00	Per 100 Visit pass	Taxed	Incl. GST
200 Visit Card	1,650.00	MINIMUM 15 employees to be set up	1,700.00	Per 200 Visit pass	Taxed	Incl. GST
400 Visit Card	2,900.00	MINIMUM 30 initial employees to be setup	2,987.00	Per 400 Visit pass	Taxed	Incl. GST
Membership discounts & Concessions						
Group Membership	10%	Percentage	10%	Per person (minimum 4 people)	Taxed	Incl. GST
Student Membership	15%	Percentage. Proof of eligibility required	15%	Per person	Taxed	Incl. GST
Concession Membership	15%	Percentage. Proof of eligibility required	15%	Per person	Taxed	Incl. GST
Over 80 years	100%	Percentage, available for subiaco residents and current members who have been a member for 5 years or more.	100%	Per person	Taxed	Incl. GST
Seasonal Promotions	10%-50%	Percentage	10%-50%	Per person	Taxed	Incl. GST
Seniors Card and Veterans Goldcard Membership	20%	Percentage	20%	Per person	Taxed	Incl. GST
Pool						
Not For Profit Group - Single Lane	23.00	Per hour. Max 3 lanes to be booked simultaneously	23.70	Per hour per lane	Taxed	Incl. GST
Commerical - Single Lane (low)	25.00	Per hour per lane	25.75	Per hour per lane	Taxed	Incl. GST
Commerical - Single Lane (high)	32.00	Per hour per lane	33.00	Per hour per lane	Taxed	Incl. GST
Group Fitness						
Facility Hire						
Main Studio 1	68.00	Per Hour	70.00	Per hour	Taxed	Incl. GST
Upstairs Studio 2 (inc spin bikes)	52.00	Per Hour	60.00	Per hour	Taxed	Incl. GST
Upstairs Studio 2 (not inc spin bikes)			38.10	Per hour	Taxed	Incl. GST
Group Fitness Instructor	83.00	Subject to availability. Per class	85.50	Per class	Taxed	Incl. GST
Personal Training						
45 minute Session	70.00	per session. Valid 12 months from date of purchase	72.00	per 45min session.	Taxed	Incl. GST
45 minute session - 10 pack			684.00	per 10 pack	Taxed	Incl. GST
45 minute session - 10 Pack direct debit			136.80	per fortnight for 5 payments	Taxed	Incl. GST
45 minute session - 2 people	98.00	Per session. Valid 12 months from date of purchase	100.00	Per session. Valid 12 months from date of purchase	Taxed	Incl. GST
Small Group PT session 45 mins (3-6 people)	Market Value	per person	Market Value	per person	Taxed	Incl. GST
Small Group Training						
SPORTS						
Competitions						
Team Nomination Fee - Early Bird	140.00	Includes two game fees. Available until two weeks prior to season commencement	140.00	Per team nomination	Taxed	Incl. GST
Team Nomination Fee	200.00	Includes two game fees	200.00	Per team nomination	Taxed	Incl. GST
Senior Sports Team Game Fee	70.00	Per team per game	70.00	Per team per game	Taxed	Incl. GST
Junior Sports Team Game Fee	55.00	Per team per game	55.00	Per team per game	Taxed	Incl. GST
Team Withdrawal Fee	140.00	Per team	140.00	Per team	Taxed	Incl. GST
Forfeit Fee: No Show	140.00	Per team per forfeit	140.00	Per team per forfeit	Taxed	Incl. GST
Forfeit fee: Less than 24hrs notice	105.00	Per team per forfeit	105.00	Per team per forfeit	Taxed	Incl. GST
Forfeit fee: More than 24hrs notice			70.00	Per team per forfeit	Taxed	Incl. GST
Bib Hire	10.00	Per set	5.00	Per set	Taxed	Incl. GST
Sports Courts						
Sports Courts Casual Use	7.00	Per person	7.20	Per person	Taxed	Incl. GST
Sports Courts casual use - 10 visit pass			64.80	per person per 10 pack	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2018/2019 SCHEDULED FEE	PER UNIT	2019/2020 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
Lords Member or Team Discount on court hire	15%	Applies to Lords court areas. Current teams and members only	15%	per booking	Free	N/A
Schools and State Sporting Associations / Clubs / Not for profits	30%		30%	per booking	Free	N/A
Discount - regular hirer (Commercial)			10%	per booking	Taxed	N/A
Sports Court 1/2 Court General Hire	31.00	Per hour Per 1/2 Court	32.00	Per hour Per 1/2 Court	Taxed	Incl. GST
Sports Court Full Court General Hire	48.00	Per hour per court	49.50	Per hour per court	Taxed	Incl. GST
Small Court Hire	20.00	Per hour per court. Courts 6 - 9 only	21.00	Per hour per court	Taxed	Incl. GST
Badminton Court Hire	20.00	Per hour per court	21.00	Per hour per court	Taxed	Incl. GST
Volleyball Setup Fee	75.00	3 or more courts, per setup/take down	75.00	per booking of 3 or more courts	Taxed	Incl. GST
Racquet hire	5.00	Per racquet per hour	5.00	Per racquet per booking	Taxed	Incl. GST
Racquet hire - deposit			10.00	Per racquet per booking	Exempt	N/A
Tennis Court hire			33.00	Per hour per court	Taxed	N/A
Squash Courts						
Casual Hire - Non Peak, before 5pm	21.00	Per hour per court	21.70	Per hour per court	Taxed	Incl. GST
Casual Hire - Peak, after 5pm	27.00	Per hour per court	27.80	Per hour per court	Taxed	Incl. GST
Discount - Subiaco Kings Squash Club members			20%	Per hour per court	Taxed	Incl. GST
COMMUNITY FACILITIES						
Extended Bookings (more than one day in succession) charged at 8hrs per day at the specified series rate						
Shenton Park Community Centre						
Main Hall - 100 persons	61.00	per hour	62.90	per hour	Taxed	Incl. GST
Activity Room (Room 3/4) - 40 persons	27.00	per hour	27.80	per hour	Taxed	Incl. GST
Sound System Hire	52.00	per booking	53.60	per booking	Taxed	Incl. GST
The Palms Community Centre						
Main Hall - 100 persons	91.00	per hour	93.80	per hour	Taxed	Incl. GST
Subiaco Community Centre						
Main Hall - 100 persons	60.00	per hour	61.80	per hour	Taxed	Incl. GST
Tom Dadour Community Centre						
West Hall - 55 persons	38.00	per hour	39.20	per hour	Taxed	Incl. GST
East Hall - 100 persons	44.00	per hour	45.30	per hour	Taxed	Incl. GST
Outdoor Garden Area	26.00	per hour	26.80	per hour	Taxed	Incl. GST
Community Centre Hire - Discounts available						
Community Casual - Subiaco	10%	Weddings / Parties/ School or Sporting Groups	10%	per booking	Taxed	Incl. GST
Community Regular - Subiaco	10%	Weddings / Parties/ School or Sporting Groups	10%	per booking	Taxed	Incl. GST
Not for Profit	60%		60%	per booking	Taxed	Incl. GST
Charity - Regular / Casual	60%		60%	per booking	Taxed	Incl. GST
Administration Fees						
Public Liability insurance cover - Hire up to \$20 *	12.00	per hire	12.50	per hire	Taxed	Incl. GST
Public Liability insurance cover - Hire up to \$50 *	24.00	per hire	25.00	per hire	Taxed	Incl. GST
Public Liability insurance cover - Hire over \$50 *	70.00	per hire	72.00	per hire	Taxed	Incl. GST
* Where hirer does not provide their own cover. An excess of \$1,000 applies to all claims under the City's policy						
Administration Fee	50.00	Per booking alteration	51.50	Per booking alteration	Taxed	Incl. GST
Cancellation Fee (> 14 days notice)	20%	Per booking	20%	Per booking	Taxed	Incl. GST
Cancellation Fee (< 14 days notice)	100%	Per booking	100%	Per booking	Taxed	Incl. GST
Regular hirer change / cancellation (14 - 30 days)	21.00	Per booking	21.65	Per booking	Taxed	Incl. GST
Regular hirer Cancellation (>30 days)	No charge	Per booking	No charge	Per booking	Taxed	Incl. GST
Cost of security callout	Market rate	per breach	Market rate	per breach	Taxed	Incl. GST
Breach of Terms & Conditions	100.00	per breach	100.00	per breach	Taxed	Incl. GST
Cleaning charge	220.00	Per booking. All bookings involving the sale or consumption of alcohol	225.00	Per booking	Taxed	Incl. GST
Bonds						
Key deposit for keys on permanent loan.	75.00	per key	75.00	per key	Exempt	N/A
Lost keys, damage and extra cleaning.	Market rate	Per hour - minimum of 2 hours	Market rate	Per hour - minimum of 2 hours	Exempt	N/A
Community Casual Bookings - with Alcohol	1,250.00	per booking	1,250.00	per booking	Exempt	N/A
Parties / Functions - 16, 17, 18th and 21st Birthday, Bucks and Hens Parties	5,000.00	per booking. Compulsory Security also required at Hirers expense	5,000.00	per booking	Exempt	N/A
Commercial Events - Top Rate	10,000.00	per booking	10,000.00	per booking	Exempt	N/A
Storage						
Small	25.00	Per annum	25.00	Per annum	Taxed	Incl. GST
Medium	50.00	Per annum	50.00	Per annum	Taxed	Incl. GST
Large	100.00	Per annum	100.00	Per annum	Taxed	Incl. GST
Personal Training Permit Fees						
Small Group						
Small Group Summer	206.00	Per group	200.00	Per group	Taxed	Incl. GST
Small Group Winter	155.00	Per group	150.00	Per group	Taxed	Incl. GST
Small Group Annual	309.00	Per group	300.00	Per group	Taxed	Incl. GST
Medium Group						
Medium Group Summer	412.00	Per group	400.00	Per group	Taxed	Incl. GST
Medium Group Winter	309.00	Per group	300.00	Per group	Taxed	Incl. GST
Medium Group Annual	618.00	Per group	600.00	Per group	Taxed	Incl. GST
Large Group						
Large Group Summer	618.00	Per group	600.00	Per group	Taxed	Incl. GST
Large Group Winter	464.00	Per group	450.00	Per group	Taxed	Incl. GST
Large Group Annual	927.00	Per group	900.00	Per group	Taxed	Incl. GST
Active Reserves						
Commercial Use of Parks and Reserves	Market Rate	Per booking	Market rate	Per booking	Taxed	Incl. GST
Casual Use of Sports Spaces	52.00	Per field, per session	55.00	Per field, per session	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2018/2019 SCHEDULED FEE	PER UNIT	2019/2020 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
Tennis Club Court Usage	25% of annual maintenance cost	based on prior 3 year average	25% of annual maintenance cost	based on prior 3 year average	Taxed	Excl. GST
Cricket Club Turf Wicket Usage	5% of annual maintenance cost	based on prior 3 year average	5% of annual maintenance cost	based on prior 3 year average	Taxed	Excl. GST
Rosalie Park Playing Field Usage - Seniors	20% of annual maintenance cost	based on prior 3 year average	20% of annual maintenance cost	per hour	Taxed	Excl. GST
Rosalie Park Playing Field Usage - Juniors	10% of annual maintenance cost	based on prior 3 year average	10% of annual maintenance cost	per hour	Taxed	Excl. GST