



# City of Subiaco Budget 2023-24

(Internal Use Only)

## Budget 2023-24

### Table of Contents

1.	Council Resolution.....	3
2.	Introduction.....	4
3.	Statutory Statements.....	26
4.	Budget Notes.....	34
5.	Supporting Schedules.....	53
6.	Program Statements.....	73
7.	Fees and Charges.....	148

## **COUNCIL RESOLUTION**

### **BUDGET 2023-24**

That the Council adopts the 2023-24 Budget for the City of Subiaco, including the following:

1. The Budget 2023-24 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.
2. General Rate of 6.8302 cents in the dollar on the Gross Rental Value of all rateable property within the district of the City of Subiaco.
3. A minimum rate of one thousand one hundred and ninety dollars (\$1,190) in the General Rate in respect of any rateable property.
4. The option of payment of rates by instalments as detailed in the Budget document.
5. Transfer of \$2,200,000 from the Capital Investment Reserve to serve as an internal loan towards the Digital Transformation strategy.
6. 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.
7. A Waste Service Charge is applied to all properties. The charges are:, \$340 for one standard residential waste service, \$580 for one 240 litre residential waste service, \$843 for a 360 litre FOGO Service, \$607 for one standard commercial waste service, \$1,664 for one 660 litre commercial waste service and \$2,800 per 1100 litre commercial waste service, per property per year. Additional services are subject to GST.
8. 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 2023.
9. 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.
10. Mid year budget reviews are to be conducted each year in accordance with legislation and 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.

# INTRODUCTION

## Introduction

### Table of Contents

1.	Introduction.....	1
2.	Context.....	1
3.	Principles.....	1
4.	Local Government Cost Index.....	2
5.	Operational Programs, Services and Initiatives.....	3
6.	Capital Works .....	8
7.	Revenue.....	11
8.	Reserve Funds.....	17
9.	Loans.....	19

## INTRODUCTION

The *Budget 2023-2024* provides for the continued delivery of a broad range of high quality facilities and services across the City of Subiaco. It provides for a rate increase of 1.9%, lower than projected CPI and Local Government Cost Index (LGCI) growth, made possible through prudent financial management and a focus on growing supplementary income sources.

A key feature of the budget is a newly approved digital transformation project to transform its legacy systems and processes, bringing about improvements in service delivery for customers and the community. The project will focus the energies of staff over the coming 2-3 years to reduce manual effort, address process inefficiencies and reduce turnaround times for resolving customer enquiries, while providing digital channels that mean that customers can access a range of City services anywhere, at any time, through any device, at their convenience. The project will be partially funded by an internal loan from the City's reserve funds, with loan repayments to be prioritized during the mid-year budget review process to provide for a rapid payback.

The budget also features a \$25.7m capital works program providing for a range of critical renewal, upgrade and new asset development projects, including road safety improvements, public realm upgrades, playground replacements, tree plantings and the refurbishment of the E H Parker Library.

Other key features include a 7.8% increase in the waste charge to provide for the new Food Organics, Garden Organics (FOGO) service, noting that the waste charge is operated on a cost recovery basis.

## CONTEXT

The annual budget is a key requirement of the *Local Government Act 1995* and provides estimates of the expenditures to be incurred and revenues to be raised by the local government. In accordance with the Integrated Planning and Reporting Framework, it gives effect to the objectives, strategies, actions and desired outcomes detailed in the Strategic Community Plan and Corporate Business Plan for the year ahead.

The annual budget is substantially informed by the City's Strategic Financial Plan which describes the resources required to support these outcomes over a longer 10-year timeframe based on asset and workforce management strategies, forecast financial trends, financial strategies and principles. It effectively provides a more detailed estimate of financial outcomes over the year ahead to provide a sound foundation for prudent financial management in alignment with Council priorities, decisions and infrastructure renewal requirements.

## PRINCIPLES

The key principles underpinning the Strategic Financial Plan and annual budget include:

- Operating expenditure based on the actions and services provided for within the City's Corporate Business Plan, adjusted for the known impacts on the City's operations and following the outcome of any service reviews;
- 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 total cost of ownership (whole of life costs);
- 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. **A 7.8% increase is planned for Waste fees in 2023-24** to support the introduction of the Food Organics and Garden Organics "FOGO" system. This equates to an annual increase of \$25 for the standard residential service (120L bin);
- Commercial Services and Property (includes commercial parking and investment properties) is focused on portfolio management and income generation, diversifying the City's funding sources and reducing reliance on rate 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 compliance 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);
- After considering all other funding sources, any residual expenditure required is funded by rates revenue;
- Rates are compared to the Local Government Cost Index (LGCI), plus any additional levies determined by Council. **This Annual Budget provides for a 1.9% increase for the rate in the dollar in 2023-24;**
- A margin is provided for longer term financial sustainability to absorb the impact of any unexpected operational developments without the necessity for substantial increases in rates.

## LOCAL GOVERNMENT COST INDEX (LGCI)

The Strategic Financial Plan and annual budget are informed by the Local Government Cost Index (LGCI), which offers an indication of the changes in the WA economy that relate more closely to the functions of a local government, as an alternative to the Consumer Price Index (CPI) which is a measure of the increase in the price of a bundle of goods consumed by an average household.

For example, local governments tend to consume a high proportion of general construction services, major equipment, and power in the production of assets such as roads, buildings, street lights and drainage systems.

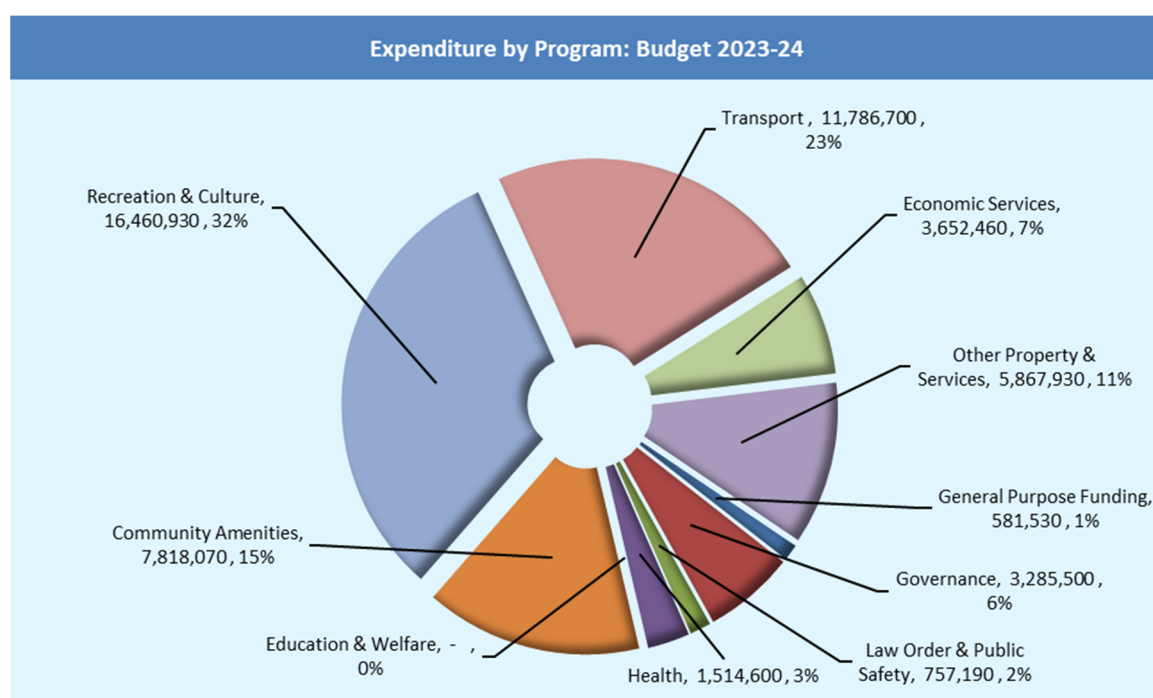
The forecast growth in the LGCI's primary indices for 2023-24 is outlined below:

- Employee costs (3.8%)
- Materials and contracts (2.1%)
- Furniture (1.3%)
- Non-residential building (3.8%)
- Machinery and equipment (2.4%)
- Non-road infrastructure (2.7%)
- Road and bridge construction (2.8%)
- Utilities (2.5%)
- Insurance (2.8%)
- Other costs (3.3%)

Overall LGCI growth is predicted to be 2.9% for 2023-24.

## OPERATIONAL PROGRAMS, SERVICES AND INITIATIVES

The following chart provides a summary of the City's planned level of operational expenditures:



An overview of the services and projects provided for by each program is provided below.

### Recreation and Culture

This area provides and supports community recreational and cultural pursuits, encompassing the operation of Lords, maintenance of parks and reserves, provision of library and museum services, and a wide range of community services, activities and facilities.

Lords has continued to achieve strong participation in support of community health, wellbeing and connection outcomes, and will continue to focus on health and fitness memberships, social sports programs and facility hire to maintain its positive revenue trajectory. Several facility upgrade projects will be conducted to ensure that Lords is maintained in a safe and serviceable condition, including pool filter replacement and roof and wall repair works.

The City will continue to adapt to a drying climate across its parks and reserves, having achieved Gold Star ratings for water use across the last four years. Key initiatives across parks and reserves include:

- Review of plant selections and prioritisation of water needs across reserves to maintain a high standard while adopting a water wise approach
- A continued focus on improving parks data to inform maintenance and renewal needs, while rationalising assets wherever appropriate to provide for a sustainable approach to asset management
- Continued implementation of the Urban Forest Strategy to increase canopy cover, reduce heat islands and maintain a green and leafy City
- Continued implementation of the Environmental Plan to support the City's greening strategy and drying climate plan, while educating, mobilising and responding to the public to promote environmental sustainability.

The City will continue to progress initiatives which make Subiaco a vibrant, connected and equitable place for the community, including people who may be experiencing marginalisation or isolation. Key community initiatives for the year ahead include:

- The continuing Dementia Series, supporting residents with a lived experience of dementia
- Ongoing development of youth creative and literacy skills through workshops, the Shaun Tan Award for Young Artists, and the Craig Silvey Award for Young Writers
- Library Lockers initiative at the Subiaco Train Station
- Development of the Subiaco Museum's digital collection hosted on Collections WA
- Ongoing Museum programming, open days, community exhibitions, and artist commissions to celebrate Subiaco's identity and heritage
- Finalisation of the City's Reflect Reconciliation Action Plan
- Implementation of year-one actions stemming from the Disability Access and Inclusion Plan 2023-2028
- Events and activities from youth through to positive ageing, new citizens, Pride, ANZAC day, NAIDOC week and sunset@subi concerts
- Trialling a homelessness outreach program, the Subiaco Engagement and Assessment Team outreach response
- Community development and youth grants.

### Transport

This area provides for the maintenance of roads, drainage works, footpaths and traffic facilities. Key initiatives for the year ahead include:

- Review of the Transport, Access and Parking Strategy
- Ongoing implementation of the Bike Plan 2021-2025

- The first stage of the Keightley and Evans Safe Active Street project
- Five drainage upgrade projects as identified following the July 2021 storms
- LED upgrade of street lights at 15 locations including the full length of Barker Road
- Three Black Spot Projects to improve safety at two intersections and a portion of Derby Road
- Streetscape upgrades at Rokeby Road South
- Design consultation for the Station Street and Hood Street precinct
- Asset data collection and analysis for streetlights and roads to better identify performance and future renewal and upgrade costs.

### Economic Services

This area facilitates economic development, in recognition that local businesses bring vibrancy and activity to the town centre and are vital to the local economy, community and Subiaco's identity. It also promotes the development of the public place, as well as compliance with building standards, regulations and local laws, and enhances public amenity by placing powerlines underground.

Key initiatives for the year ahead include:

- A renewal of the City's Economic Development Strategy
- Ongoing destination marketing through the See Subiaco brand, positioning Subiaco as a premium inner-city destination of choice to drive visitation, footfall and engagement
- Investment in showcase events such as Subi Spritz and Subi Blooms
- Seasonal campaigns and promotions through a range of media channels
- Seddon Street public realm upgrade
- Public art initiatives
- Potential implementation of building reforms in accordance with the West Australian Government's review of building approval processes, notably the potential requirement for inspections to be carried out at 'notifiable stages' of building work.

### Other Property and Services

This area manages the City's investment assets for the benefit of the community. It provides property services, manages the City's investment properties, and also provides for the City's management services including information services, customer services, financial services, human resources, communications and engagement, and executive management.

Notably the sale of the property located at 2 Upham St, Jolimont (formerly the City's Operations Centre) is anticipated to help fund the renewal and replacement of the City's ageing buildings. Other potential asset dispositions may be explored where surplus to the City's requirements.

Other key initiatives within property and investment portfolio include:

- Progress of the business case for the City's Civic Precinct following the fire at the City's Administration Centre, to redevelop the Precinct in a financially sustainable way that provides for the future

- Alignment to the City's new Investment Policy and Investment Framework to supplement municipal income, with a renewed focus on diversification and best-practise asset management to mitigate risk
- Ongoing support for local community groups and clubs through subsidised lease and license arrangements, within the principles of the Social Property Policy Framework
- Ongoing maintenance of the City's 42 buildings spanning both planned (e.g. pest control, cleaning) and reactive needs.

Within management services, the City is about to embark on a significant transformation of its technologies and processes through the replacement of 17 legacy systems with one modernised and integrated technology platform. The project will substantially involve the City's staff in working with the new technology capabilities to reduce manual effort, provide for better information sharing, reduce double handling and enable a smoother experience for anyone interacting with the City. The new technology will also better enable the City's customers and staff to access services from anywhere, at any time, through convenient digital channels accessible through any device.

Other key initiatives across the City's management services include:

- Development of a customer service plan and updated Customer Service Charter that is better aligned to community expectations
- Ongoing renewal of ageing technology assets
- Implementation of information system audit recommendations
- A review of the Disaster Recovery Plan following a successful live activation due to the fire at the City's Administration Centre
- Ongoing process and protocol review to ensure compliance with industrial relations changes and updated Work Health and Safety legislation
- Streamlining of the recruitment process to provide for an excellent candidate experience and to reduce administration
- The Community Scorecard Survey to inform of the City's performance and areas for continuous improvement
- Ongoing communications and engagement to ensure that community members are well informed and are able to have their say in guiding decisions and priorities for their City.

### Governance

This area provides for high quality democratic processes and informed local decision making. It incorporates the operation of Council, including administrative services, support and allowances for elected members, and costs related to Council meetings.

### Law, Order and Public Safety

This area ensures the safety and amenity of the community in public areas. It provides for parking facilities, event management, local amenity, security / safety initiatives and animal control.

Key initiatives for the year ahead include:

- The introduction of e-parking permits to improve processing times, enhance accessibility to residents and reduce the use of paper

- Ongoing review of Parking Precinct Plans to ensure that parking controls meet the needs of the community
- Ongoing management of the City's 44 commercial carparks to provide for a vibrant and accessible town centre
- Ongoing community education campaigns in relation to responsible dog ownership.

### Health

This area supports the protection of health of community members while promoting environmental quality. It provides monitoring, maintenance and improvement of public health including regulation and monitoring of food handlers, noise abatement, swimming pools and other areas related to public health. Initiatives for the year ahead will include delivery of a streamlined events process and the implementation of the final phase of the *Public Health Act 2016*.

### Community Amenities

This area provides waste management services and provides for the orderly and controlled development of land and the built environment, as well as well-maintained public conveniences.

The City's new Waste Plan will continue to guide the implementation of sustainable waste and recycling practises to establish consistent, cost effective and functional waste service delivery, and reduce waste to landfill. It is driven by the targets set in the State Government's Waste Avoidance and Resource Recovery Strategy which requires a 5% reduction in municipal solid waste to landfill and a move to the provision of Food Organics, Garden Organics (FOGO) services by 2025. The City's FOGO service has recently been rolled out and there will be a 7.8% increase in waste fees in 2023-24 to support the funding of the new service.

The City's Local Planning Strategy and Local Planning Scheme 5 provide direction to planning activities in relation to the development of land and the built environment. Key initiatives in this area for the year ahead include:

- Preparation of a local development plan for the Coles / Crossways Precinct to encourage redevelopment of key sites along the mid-point of Rokeby Road
- A review of the Subiaco Activity Centre, incorporating Subiaco East along Hay Street to provide new planning controls and shape development following changes in the area with the closure of Princess Margaret Hospital and Subiaco Oval; and encouraging redevelopment of the Town Centre and eastern portion of Hay Street
- Continuing identification, protection and promotion of the City's Heritage as guided by the City's Heritage Strategy, including the ongoing review of the Local Heritage Survey on a precinct by precinct basis, the consideration of potential heritage areas and listings, and the review of the Rokeby Road and Hay Street Heritage Area (which will provide a key input to the local development plan for the Coles / Crossways Precinct).

## CAPITAL WORKS

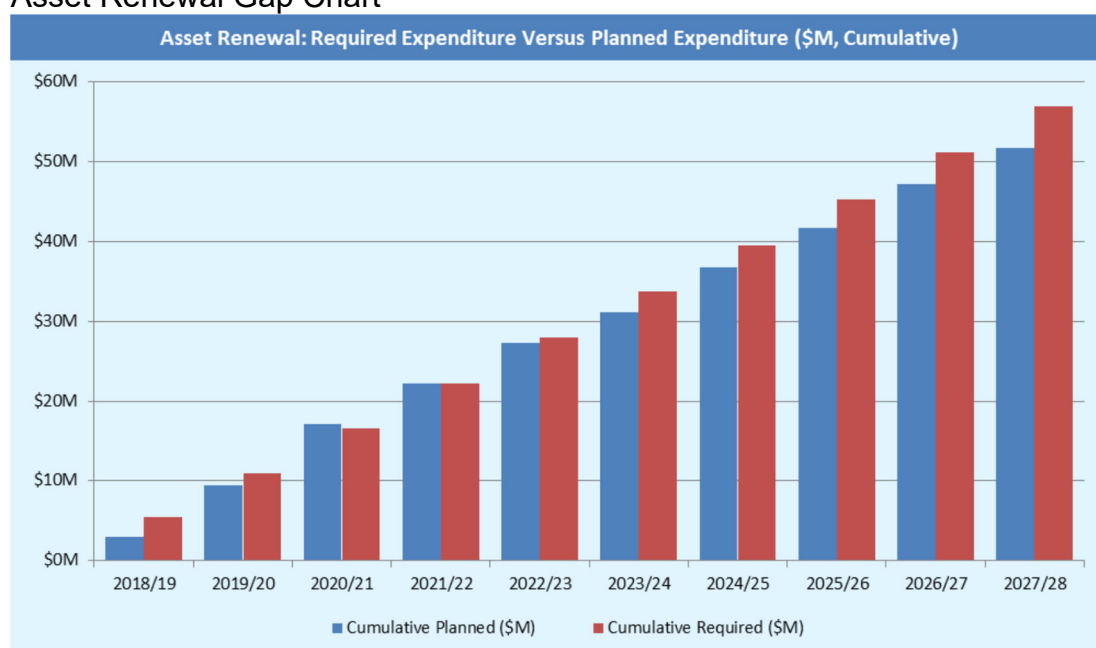
The capital works budget is guided by the City's 10 Year Capital Works Plan and is based on decisions regarding the ongoing development, renewal and disposal of the City's assets, with reference to the City's asset data and assessments such as asset condition rating, asset performance and community expectations, as well as issues such as:

- Asset renewal being scheduled to avoid excessive maintenance costs;
- Mitigating risk through adequate asset maintenance and renewal;
- Maintaining services levels whilst managing community expectations;
- Accounting for whole of life costs for new and existing assets including operation, maintenance and renewal;
- Prioritising projects according to community needs and within the constraint of available funds.

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. On average over the next ten years the City has provided \$7.46 million per annum for asset renewal, and \$3.74 million per annum for upgraded and new assets.

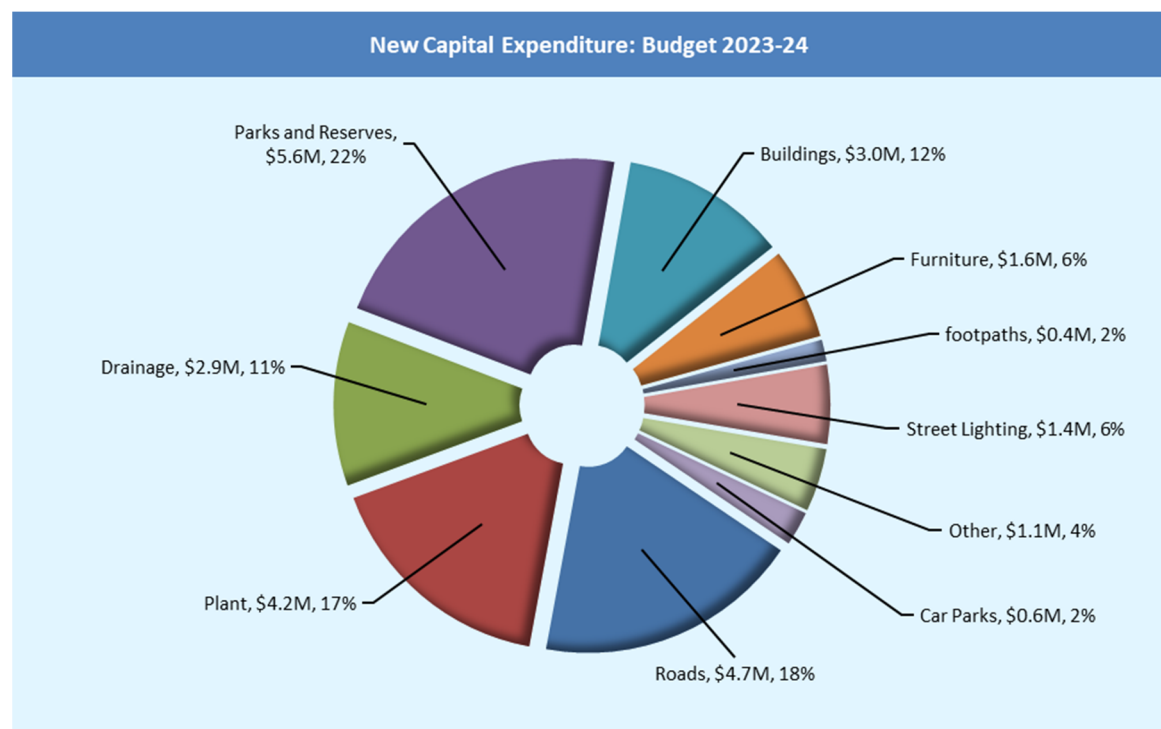
Each year the City takes steps to improve and better understand its asset data. These improvements allow us to make data driven decisions and ensure that sufficient funding is allocated to provide for the renewal of City assets. The 2019 Strategic Asset Management Plan (SAMP) identified an asset renewal gap of approximately \$526,000 per annum (\$5,260,000 over ten years) as shown in the chart below. The asset renewal gap is the difference between what we actually spend on renewing our assets and what we should spend to maintain the current average condition and service level of its assets.

Asset Renewal Gap Chart



It is noted that these asset renewal gap estimates are becoming dated and in recent years we have sufficiently been able to fund asset renewal needs. Improvements to the City's asset data will greatly assist in reviewing the magnitude of the asset renewal gap going forwards. The digital transformation project being undertaken by the City will provide better technology to support the improvement of asset data.

The chart below shows the 2023-24 breakdown of planned new capital expenditure for the City's assets and infrastructure (adjusted for planned property acquisitions/improvements):



An overview of spending requirements for major asset types is provided below.

### Buildings

The City maintains a portfolio of investment properties and community facilities. Investment properties provide long term income while presenting opportunities for future redevelopment in a way that contributes to the economic and social development of Subiaco. Community facilities provide the focal points for community and staff activity with longer term needs informed by population growth, social trends and evolving community needs.

This year's program will see refurbishment works commence for the E H Parker Library and selected repairs and renewal to Lords. Minor to moderate capital and refurbishment works are planned across a range of the City's investment and community properties to ensure that they remain safe and useable.

The City runs a technology asset renewal program to ensure the reliability and availability of systems to support employees in performing their roles while enabling the community to access Council services through various means.

Major new works planned for 2023-24 include records projects, cybersecurity related upgrades and software improvements.

#### Footpaths

The current footpath program reflects annual inspections and the last network condition assessment carried out in 2018. It provides for the worst condition paths to receive earliest attention and at the same time, provides for improved access to schools, activity centres and other trip generators. To ensure the program remains effective and meets current demand the City will conduct another comprehensive condition assessment in this financial year.

#### Street Lighting

A number of LED upgrades are planned for various locations within the City. Further condition assessments to obtain better street light assets data will need to be undertaken to determine renewal priorities relating to pole renewal and associated funding requirements.

#### Roads

To ensure an effective and safe road network routine maintenance and capital renewal programs are required. The proposed road program has been developed based on the requirements in the Strategic Asset Management Plan, along with specific criteria such as condition, function and capacity/utilisation. Every 3 years the City carries out a full evaluation of its roads and laneways to ensure these programs are optimising the allocated budget.

The programs provide for those Distributor 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.

#### Plant and Equipment

Plant and equipment assets are at the core of the City's service delivery and ensures that activities such as waste collection services, street sweeping, mowing and maintaining parks, gardens and public areas and watering street trees can continue to be delivered. Renewal of these assets ensure that they are in good working order so as to achieve the best cost benefits for Council.

#### Drainage

Drainage investigations and hydraulic modelling completed after the March 2021 storms have identified improvement projects which have been used to inform current and future capital works programs. These projects will maintain

service levels by ensuring a well-functioning drainage network and reduce potential flooding events and minimise risk.

#### Parks and Reserves

Provision for maintenance and operations has been made to keep the various areas of parks and reserves within the City maintain the current level of service. Previously asset renewal has been carried out at an asset level with the assets in the worst condition being renewed first. This method of renewal has left a legacy of parks and open spaces with a mix of old and new assets. To provide a consistent level of service and public amenity, future renewal will be planned and delivered at a park and open space level.

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.

The City prides itself on being a Gold Water Wise Council and its reputation for its urban forest canopy and programs such as annual tree planting and storm water quality projects support these objectives.

#### Cycling

To ensure an effective and safe cycling network routine maintenance and capital renewal programs are required. The City continues to implement the Bike Plan 2021 – 2025 and has identified a number of additional projects to align to State-level cycling strategies and funding programs. Funding has been included for the first stage of construction for the Keightley and Evans Safe Active Street project should Council endorse the detailed design.

#### Streetscapes

Along with the carried forward streetscape projects funding has been allocated for progressing the second node of Subi POP at Forrest Walk which is currently going through detailed design.

### **REVENUE**

Funding for the budget comes predominantly from the following sources:

Revenue type	2019-20	2020-21	2021-22	2022-23	2023-24
Rates (residential)	34%	34%	35%	35%	34%
Rates (commercial)	20%	20%	21%	20%	19%
Parking	7%	6%	6%	6%	6%
Waste Service charges	10%	11%	10%	10%	11%
Other user charges	11%	11%	12%	14%	9%
Lease income	12%	11%	12%	11%	11%
Grants (operating)	4%	5%	3%	3%	6%
Interest income	2%	2%	1%	1%	4%

Other sources include cash reserves and debt finance (borrowings).

The City adopts an approach of revenue diversification with a focus on parking and investment income, to provide for service provision, asset renewal and to mitigate the need for excessive rate increases.

### Rates

This year sees a 1.9% increase in rates. The City's strong financial management has enabled us to support an increase less than projected inflation, being mindful of the economic impacts on our residents and business of the cost of living and broad inflationary pressures.

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. The GRV of a property 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.

To determine the budgeted rate in the dollar, consideration is given to how much revenue would be raised by multiplying the rate in the dollar by each property value (GRV), to determine that property's rate bill. If the calculated amount is below the minimum rate set in the budget, then the minimum rate applies. The total rates to be raised is then the sum of the rates that would be charged to each property on this basis. The rate in the dollar is adjusted to ensure that sufficient rates revenue is raised to balance the budget.

The Valuer General conducts general valuations triennially and 2023 is a revaluation year. This has resulted in a change to the GRV for many properties. Valuations have on average increased 16% across both residential and commercial properties. The following table shows the average GRV changes over the last four revaluations:

Valuation Changes	2011	2014	2017	2020	2023
Average overall increase/(decrease) for the City of Subiaco	34%	29%	(12%)	(12%)	16%
Average overall increase/(decrease) for Residential property	28%	30%	(11%)	(11%)	16%
Average overall increase/(decrease) for Commercial property	47%	22%	(15%)	(14%)	16%

While the average increase of 16% is the same for both commercial and residential properties, it is not evenly distributed across properties. Some ratepayers have received a smaller GRV increase – or potentially a GRV decrease – whilst others have experienced larger increases if the Valuer General assessed their property as having a higher value.

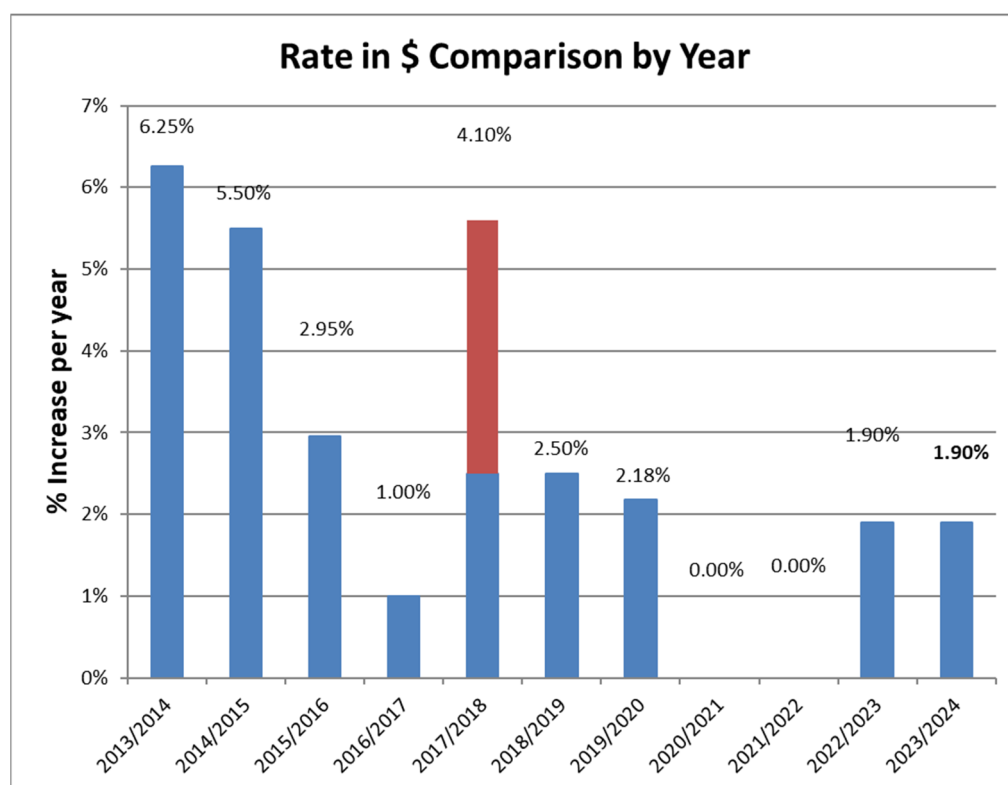
In addition, some properties have had specific adjustments, for example due to:

- New improvements to a property;
- Changes in use (Residential vs Commercial);

- Vacant land;
- A correction to a previous valuation as provided by the Valuer General.

Due to the revaluation year and the increased GRV provided by the Valuer General, the adjusted rate in the dollar is anticipated to be 6.8302 cents in the dollar to generate the required \$26,723,368.

The chart below shows the increase in rates each year over the last eight years including the impact of the City of Perth Act in **RED** and the proposed 1.9% change for 2023-24:



The tables below show the new rates for 2023-24 based on a 1.9% rate increase and the change in rates payable for 2023-24 (shown in yellow).

Property Type	Average Rate 2022/23	Average Rate 2023/24	Current Waste Std Service	New Waste Std Service 7.8% Inc	Total Increase	Cost per week
Residential	1,992	2,028	315	340	\$61	\$1.18
Commercial	7,200	7,346	563	607	\$190	\$3.66

Property Type	Median Rate 2022/23	Median Rate 2023/24	Current Waste Std Service	New Waste Std Service 7.8% Inc	Total Increase	Cost per week
Residential	1,652	1,687	315	340	\$60	\$1.15
Commercial	2,945	3,011	563	607	\$111	\$2.13

Property Type (North Ward)	Average Rate 2022/23	Average Rate 2023/24	Current Waste Std Service	New Waste Std Service 7.8% Inc	Total Increase	Cost per week
Residential	2,111	2,284	315	340	\$198	\$3.80
Commercial	7,299	7,261	563	607	\$6	\$0.12

Property Type (East Ward)	Average Rate 2022/23	Average Rate 2023/24	Current Waste Std Service	New Waste Std Service 7.8% Inc	Total Increase	Cost per week
Residential	1,773	1,795	315	340	\$47	\$0.89
Commercial	7,602	7,775	563	607	\$217	\$4.17

Property Type (Central Ward)	Average Rate 2022/23	Average Rate 2023/24	Current Waste Std Service	New Waste Std Service 7.8% Inc	Total Increase	Cost per week
Residential	2,064	2,014	315	340	-\$25	-\$0.49
Commercial	6,151	6,255	563	607	\$149	\$2.86

Property Type (South Ward)	Average Rate 2022/23	Average Rate 2023/24	Current Waste Std Service	New Waste Std Service 7.8% Inc	Total Increase	Cost per week
Residential	2,085	2,083	315	340	\$23	\$0.45
Commercial	6,169	6,532	563	607	\$407	\$7.82

### Minimum rates

In recognition that each property benefits from a broad range of services, the City set a minimum rate based on the cost of core services. The minimum rate was set at \$1,190 in 2019-20 and has been maintained at this level in subsequent years. The City's proposed minimum rate remains low compared to other local authorities in the region broadly similar in size to Subiaco.

Ratepayers on 'minimums' will only see an increase in their rates bill due to increased waste services unless their property valuation means that they will now pay more than the minimum.

Property Type	Minimum Rate 2022/23	Minimum Rate 2023/24	Current Waste Std Service	New Waste Std Service 7.8% Inc	Total Increase	Cost per week
Residential	1,190	1,190	315	340	\$25	\$0.48
Commercial	1,190	1,190	563	607	\$44	\$0.85

### Pensioners and Seniors

Pensioners are eligible for up to 50% rebate off the rate amount (Currently capped at \$750 in 2023-24) 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 2023-24), 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 is applied in accordance with the rates contained within the Government Gazette.

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 legislated rate of 11% be applied for the 2023-24 financial year.

#### Waste Service Charge

The 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.

In May 2023 the City rolled out the FOGO waste collection system, this is another great step towards a high performing waste and recycling system in which materials are recovered, reused and recycled creating a circular economy.

This will have a significant impact in reducing the hundreds of millions of dollars of materials that are lost to landfill each year, most importantly, waste can have a significant impact on the environment and public health through greenhouse gas emissions, pollution, biodiversity loss and resource depletion.

**There is a 7.8% increase proposed to the City's waste service charges in 2023-24.** This equates to an annual increase of \$25 for the standard residential service (120L bin).

For residential services, the waste service charges will be, \$340 per standard residential service and \$580 per 240L residential service. A new 360 litre residential FOGO service has also been included, for those residents who may not meet the criteria for a larger FOGO bin or already have a larger FOGO bin but still wish to have more capacity.

For commercial services, the waste service charge will be \$607 for the standard commercial service. The City's 660 litre service for commercial and multi-unit dwellings will be \$1,664 per service. A new 1100 litre service has also been included at \$2,800 per service.

To compliment the services the City already provides to commercial premises, the verge valet service will also be made available to commercial premises at a cost of \$165 per service. This will provide businesses the ability to dispose of

bulkier waste items, that may otherwise require the hire of a skip bin which can be unsightly and untidy.

GST applies to the supply of extra (additional) service charges.

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. Examples include use of the Lords Recreation Centre, 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 in accordance with the Strategic Financial Plan.

LGCI increases are proposed for user pay charges in 2023-24.

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 including use of the Lords Recreation Centre 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, and 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 has implemented changes associated with Parking Precinct Plans endorsed by Council to improve parking management and contribute to parking revenue in the 2023-24 Budget.

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.

### *Recreation Services (Lords)*

Fees have been incorporated in relation to hire of café staff and end of day discounts at the café as well as room set up for birthday parties.

A new health and fitness membership fee has also been established for teen members (14-16 year olds).

### *Health and Compliance*

Fees have been incorporated in relation to the following items:

- Street trading permits
- Local business goods display
- Liquor Act certifications
- Outdoor deck applications
- Public building inspection fees
- Noise management plan assessment fees
- Aquatic centres (start-up, inspection and annual fees)
- Skin penetration applications

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, the Capital Investment reserve and the 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.

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 the 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 are 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 City's operational reserves are currently holding approximately \$35.4 million. These funds are primarily held in the Infrastructure Reserves, the Investment Income Reserve, the Waste Reserve and the Parking Reserve. The funds currently held in reserve are to fund some major projects such as Streetscapes upgrades, Subi POP projects, Cycling improvements, Drainage upgrades, and Community Facility Upgrades (e.g. Library restoration). In order to undertake these types of major projects the City needs to build capacity within the reserves.

#### Internal Loan from the Capital Investment Reserve

The budget provides for the digital transformation of the City's systems and processes, to provide for improved service delivery and digital services for our community and customers. Various options have been explored for the funding of the project, including through rates, treasury loans and utilisation of existing reserves.

It has been determined that an internal loan is a suitable way of funding the project given that investment returns on cash are roughly equivalent to treasury interest rates, and an internal loan offers greater repayment flexibility. The loan of \$2.2m is to be taken from the Capital Investment Reserve which currently holds \$26.7 million in cash, set aside for future commercial property refurbishment, redevelopment and investment.

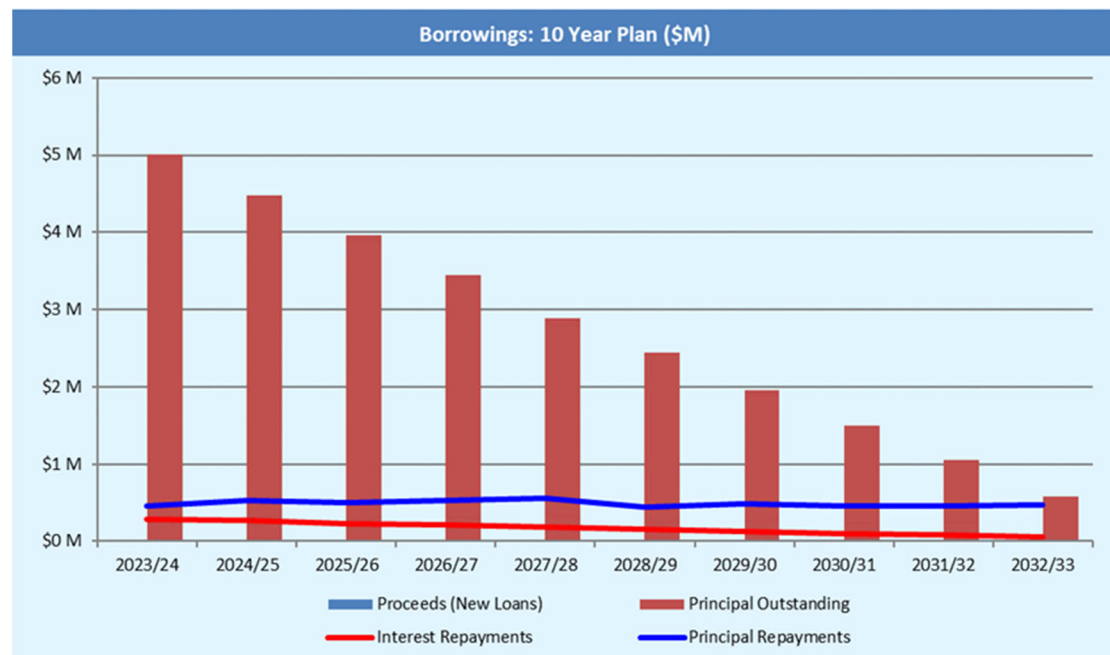
The loan has been modelled on a principal and interest repayment basis, applying the market rate that would otherwise have been secured through a loan with Treasury. Surplus funds identified through the City's mid-year budget review will be prioritised towards repaying the internal loan, effectively bringing forward repayments where appropriate.

Further 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 closing balance for 2023-24 is \$5.08 million, with principal repayments of \$522,980 and interest repayments of \$294,270.



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
- Underground Power Program
- Self-supporting Loan Regal Theatre - \$200,000 (\*)

(\*) The City took out a loan for \$200,000 during the 2021-22 financial year for the purpose of providing a self-supporting loan to the Regal Theatre (Item C11, 23 March 2021 Ordinary Council Meeting). As this loan was drawn down in 2021-22 these funds have been carried forward for the provision of the self-supporting Loan to the Regal Theatre during 2023-24 upon commencement of the project.

The budgeted repayments schedule for 2023-2024 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	375,040		25,270	44,270	330,770
121B	Rosalie Park Improvements B	89,930		5,950	9,030	80,900
121C	Rosalie Park Improvements C	710,910		36,210	51,050	659,860
121D	Rosalie Park Improvements D	46,560		1,670	22,890	23,670
123A	Underground Power Round 6	2,183,660		125,040	152,060	2,031,600
123B	Underground Power Round7	1,516,800		78,310	102,830	1,413,970
127	Major Open Parkland (Lake Jualbup)	538,890		19,180	101,160	437,730
128	Regal Theatre (*)	141,550		2,640	39,690	101,860
		<b>5,603,340</b>	<b>0</b>	<b>294,270</b>	<b>522,980</b>	<b>5,080,360</b>

(\*) Self Supporting Loan

The *Local Government Act 1995* 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 undertaken 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.

## **STATUTORY STATEMENTS**

## Statutory Statements

### Table of Contents

Statement of Comprehensive Income by Nature or Type.....	1
Statement of Comprehensive Income by Program.....	2
Rate Setting Statement by Nature or Type .....	3
Rate Setting Statement by Program .....	4
Cash Flow Statement.....	5
Capital Funding Summary.....	6

**City of Subiaco**  
**Statement of Comprehensive Income**  
**(By Nature or Type)**

		2022-2023	2022-2023	2022-2023	2023-2024
		Adopted	Revised	Estimated	Proposed
		Budget	Budget	Actuals	Budget
Notes		\$	\$	\$	\$
<b>OPERATING REVENUE</b>					
Rates (also includes specified area)	3	25,775,169	25,700,169	25,701,620	26,723,368
Sanitation charges	10	4,831,490	4,831,490	4,898,360	5,341,420
Fees and charges	10	12,928,801	13,124,026	13,132,930	13,032,639
Grants, subsidies & contributions	1(e)	1,162,940	1,606,650	1,205,842	3,044,735
Reimbursements & donations		742,180	907,680	1,002,575	772,680
Interest earnings	5	417,940	1,715,840	2,335,734	2,178,100
Profit on asset disposals	4	14,150	14,150	44,080	92,590
Other revenue		582,000	404,400	491,937	323,060
<b>Total Operating Revenue</b>	<b>1,2</b>	<b>46,454,670</b>	<b>48,304,405</b>	<b>48,813,078</b>	<b>51,508,592</b>
<b>OPERATING EXPENDITURE</b>					
Employee costs	1(o)	(22,797,570)	(23,239,670)	(20,581,793)	(24,602,150)
Materials and contracts	2	(14,274,140)	(15,095,790)	(15,559,581)	(17,544,970)
Utilities (gas, electricity, water etc.)		(934,300)	(934,300)	(915,980)	(924,080)
Depreciation on non-current assets	9	(6,147,450)	(6,147,450)	(5,352,060)	(6,214,960)
Finance costs	6,11	(319,470)	(319,470)	(320,170)	(294,270)
Insurance expenses		(513,550)	(513,550)	(555,480)	(515,000)
Loss on asset disposal	4	(128,300)	(128,300)	(6,830)	(119,910)
Other expenditure		(1,505,410)	(1,685,910)	(2,221,240)	(1,617,010)
<b>Total Operating Expenditure</b>	<b>1,2</b>	<b>(46,620,190)</b>	<b>(48,064,440)</b>	<b>(45,513,134)</b>	<b>(51,832,350)</b>
<b>NET RESULT</b>		<b>(165,520)</b>	<b>239,965</b>	<b>3,299,944</b>	<b>(323,758)</b>

**City of Subiaco**  
**Statement of Comprehensive Income**  
**(By Program)**

	Notes	2022-2023 Adopted Budget \$	2022-2023 Revised Budget \$	2022-2023 Estimated Actual \$	2023-2024 Proposed Budget \$
<b>OPERATING REVENUE (Excluding Capital Grants, Subsidies and Contributions)</b>					
General Purpose Funding		26,431,289	27,780,439	28,443,304	29,666,508
Governance		0	0	2,620	0
Law Order & Public Safety		34,300	34,300	30,210	34,300
Health		91,600	99,100	80,580	91,600
Community Amenities		5,121,490	5,085,290	5,216,002	5,631,120
Recreation & Culture		3,708,600	3,542,600	3,624,662	3,609,180
Transport		3,983,701	4,199,426	3,836,310	4,178,739
Economic Services		188,560	218,560	280,340	188,560
Other Property & Services		5,835,920	6,022,320	6,448,540	5,615,140
<b>Total Operating Revenue</b>	<b>1,2</b>	<b>45,395,460</b>	<b>46,982,035</b>	<b>47,962,568</b>	<b>49,015,147</b>
<b>OPERATING EXPENDITURE (Excluding Finance Costs)</b>					
General Purpose Funding		(480,380)	(493,410)	(595,020)	(581,120)
Governance		(2,528,790)	(2,736,970)	(2,339,410)	(3,275,970)
Law Order & Public Safety		(699,720)	(709,490)	(732,250)	(756,950)
Health		(1,175,460)	(1,557,780)	(1,465,003)	(1,515,070)
Community Amenities		(7,490,140)	(7,513,860)	(6,943,069)	(7,814,640)
Recreation & Culture		(16,288,370)	(16,291,820)	(15,062,885)	(16,369,280)
Transport		(12,041,130)	(12,240,490)	(11,201,066)	(11,791,540)
Economic Services		(3,143,390)	(3,237,220)	(3,162,096)	(3,445,400)
Other Property & Services		(2,325,040)	(2,835,630)	(3,685,335)	(5,868,200)
<b>Total Operating Expenditure</b>	<b>1,2</b>	<b>(46,172,420)</b>	<b>(47,616,670)</b>	<b>(45,186,134)</b>	<b>(51,418,170)</b>
<b>FINANCE COSTS</b>					
Community Amenities		(3,500)	(3,500)	(4,200)	(2,640)
Recreation & Culture		(98,960)	(98,960)	(98,960)	(88,280)
Economic Services		(217,010)	(217,010)	(217,010)	(203,350)
<b>Total Borrowing Costs Expense</b>	<b>6,11</b>	<b>(319,470)</b>	<b>(319,470)</b>	<b>(320,170)</b>	<b>(294,270)</b>
<b>CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>					
Recreation & Culture		80,000	119,650	119,660	0
Transport		965,060	1,188,570	686,770	2,400,855
<b>Total Capital Grants, Subsidies and Contributions</b>	<b>16</b>	<b>1,045,060</b>	<b>1,308,220</b>	<b>806,430</b>	<b>2,400,855</b>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS</b>					
Law Order & Public Safety		0	0	0	(10,000)
Health		(5,130)	(5,130)	0	4,750
Community Amenities		(73,960)	(73,960)	0	(15,000)
Recreation & Culture		(29,690)	(29,690)	22,560	(23,520)
Transport		2,470	2,470	21,520	13,000
Economic Services		0	0	0	(250)
Other Property & Services		(7,840)	(7,840)	(6,830)	3,700
<b>Total Profit/(Loss) on Disposal of Assets</b>	<b>4</b>	<b>(114,150)</b>	<b>(114,150)</b>	<b>37,250</b>	<b>(27,320)</b>
<b>NET RESULT</b>		<b>(165,520)</b>	<b>239,965</b>	<b>3,299,944</b>	<b>(323,758)</b>

**City of Subiaco**  
**Rate Setting Statement**  
**(By Nature or Type)**

	Notes	2022-2023 Adopted Budget \$	2022-2023 Revised Budget \$	2022-2023 Estimated Actual \$	2023-2024 Proposed Budget \$
<b>OPERATING ACTIVITIES</b>					
Net current assets at start of financial year - surplus/(deficit)		3,558,460	6,458,660	6,458,660	1,992,030
<b>Revenue from operating activities (excluding rates)</b>					
Sanitation charges		4,831,490	4,831,490	4,898,360	5,341,420
Fees and charges		12,928,801	13,124,026	13,132,930	13,032,639
Operating grants, subsidies & contributions		117,880	298,430	399,412	643,880
Reimbursements & donations		742,180	907,680	1,002,575	772,680
Interest earnings		417,940	1,715,840	2,335,734	2,178,100
Profit on asset disposals		14,150	14,150	44,080	92,590
Other revenue		582,000	404,400	491,937	323,060
		<b>19,634,441</b>	<b>21,296,016</b>	<b>22,305,028</b>	<b>22,384,369</b>
<b>Expenditure from operating activities</b>					
Employee costs		(22,797,570)	(23,239,670)	(20,581,793)	(24,602,150)
Materials and contracts		(14,274,140)	(15,095,790)	(15,559,581)	(17,544,970)
Utilities (gas, electricity, water etc.)		(934,300)	(934,300)	(915,980)	(924,080)
Depreciation on non-current assets		(6,147,450)	(6,147,450)	(5,352,060)	(6,214,960)
Finance costs		(319,470)	(319,470)	(320,170)	(294,270)
Insurance expenses		(513,550)	(513,550)	(555,480)	(515,000)
Loss on asset disposal		(128,300)	(128,300)	(6,830)	(119,910)
Other expenditure		(1,505,410)	(1,685,910)	(2,221,240)	(1,617,010)
		<b>(46,620,190)</b>	<b>(48,064,440)</b>	<b>(45,513,134)</b>	<b>(51,832,350)</b>
Non-cash amounts excluded from operating activities		6,261,600	6,261,600	5,314,810	6,242,280
Amount attributable to operating activities		<b>(17,165,689)</b>	<b>(14,048,164)</b>	<b>(11,434,636)</b>	<b>(21,213,671)</b>
<b>INVESTING ACTIVITIES</b>					
Capital grants, subsidies and contributions		1,045,060	1,308,220	806,430	2,400,855
Payments for investment property		(391,250)	(439,250)	(385,970)	(365,830)
Payments for property, plant and equipment		(7,287,085)	(7,784,955)	(1,784,690)	(8,466,340)
Payments for construction of infrastructure		(13,645,105)	(15,862,315)	(8,256,955)	(16,845,170)
Proceeds from financial assets - self supporting loan		39,110	39,110	0	39,690
Payments for financial assets - self supporting loans		(200,000)	(200,000)	0	(200,000)
Proceeds from Disposal of Assets	4	10,426,000	10,462,370	124,890	10,798,000
Amount attributable to investing activities		<b>(10,013,270)</b>	<b>(12,476,820)</b>	<b>(9,496,295)</b>	<b>(12,638,795)</b>
<b>FINANCING ACTIVITIES</b>					
Repayment of borrowings (Principal)	6(f)	(461,950)	(461,950)	(461,950)	(483,290)
Loan Repayments - Self Supporting loans	6(f)	(39,110)	(39,110)	(39,110)	(39,690)
Transfers to Reserves (Restricted Assets)	7	(18,875,520)	(22,394,645)	(12,766,364)	(18,823,680)
Transfers from Reserves (Restricted Assets)	7	20,780,370	23,720,520	10,488,765	26,475,758
Amount attributable to financing activities		<b>1,403,790</b>	<b>824,815</b>	<b>(2,778,659)</b>	<b>7,129,098</b>
Budgeted deficiency before general rates		(25,775,169)	(25,700,169)	(23,709,590)	(26,723,368)
Estimated amount to be raised from general rates		25,775,169	25,700,169	25,701,620	26,723,368
Net current assets at end of financial year - surplus/(deficit)		0	0	1,992,030	0

City of Subiaco Rate Setting Statement (By Program)		2022-2023 Adopted Budget \$	2022-2023 Revised Budget \$	2022-2023 Estimated Actual \$	2023-2024 Proposed Budget \$
	Notes				
<b>OPERATING EXPENDITURE</b>					
General Purpose Funding		(480,380)	(493,410)	(595,020)	(581,120)
Governance		(2,528,790)	(2,736,970)	(2,339,410)	(3,275,970)
Law Order & Public Safety		(699,720)	(709,490)	(732,250)	(766,950)
Health		(1,180,590)	(1,562,910)	(1,465,003)	(1,515,070)
Community Amenities		(7,567,600)	(7,591,320)	(6,947,269)	(7,877,280)
Recreation & Culture		(16,417,020)	(16,420,470)	(15,161,845)	(16,490,920)
Transport		(12,050,810)	(12,250,170)	(11,201,066)	(11,791,540)
Economic Services		(3,360,400)	(3,454,230)	(3,379,106)	(3,649,000)
Other Property & Services		(2,334,880)	(2,845,470)	(3,692,165)	(5,884,500)
<b>Total Operating Expenditure</b>	<b>1,2</b>	<b>(46,620,190)</b>	<b>(48,064,440)</b>	<b>(45,513,134)</b>	<b>(51,832,350)</b>
<b>CAPITAL WORKS PROGRAMME</b>					
<b>Capital Expenditure</b>					
Land and Buildings	Refer to	(3,518,250)	(3,738,850)	(1,385,470)	(2,968,480)
Furniture and Equipment	Capital	(1,619,960)	(1,886,950)	(468,080)	(1,632,170)
Plant and Equipment	Works	(2,540,125)	(2,598,405)	(317,110)	(4,231,520)
<b>Subtotal</b>	<b>Programme</b>	<b>(7,678,335)</b>	<b>(8,224,205)</b>	<b>(2,170,660)</b>	<b>(8,832,170)</b>
<b>Infrastructure Expenditure</b>					
Road Works		(5,106,780)	(5,792,450)	(3,492,640)	(4,742,180)
Landscape & Irrigation Works	Refer to	(1,813,200)	(1,813,200)	(274,300)	(3,286,480)
Drainage Works	Capital	(1,116,025)	(2,890,155)	(720,455)	(2,932,880)
Footpath Works	Works	(312,410)	(312,410)	(259,240)	(383,470)
Street Lighting	Programme	(606,830)	(602,880)	(344,510)	(1,408,980)
Car Park Improvements		(653,090)	(653,090)	(313,090)	(609,280)
Other Infrastructure		(566,910)	(574,060)	(335,600)	(1,126,720)
Parks and Reserves Improvements					
Irrigation Upgrades		(523,020)	(669,020)	(523,680)	(490,320)
Furniture & Lighting Upgrades		(1,823,300)	(1,474,000)	(1,400,560)	(783,630)
Playground Upgrades		(153,050)	(153,050)	(93,240)	(318,270)
Landscaping Upgrades		(970,490)	(928,000)	(499,640)	(762,960)
<b>Subtotal</b>		<b>(13,645,105)</b>	<b>(15,862,315)</b>	<b>(8,256,955)</b>	<b>(16,845,170)</b>
<b>Total Capital Works Programme</b>		<b>(21,323,440)</b>	<b>(24,086,520)</b>	<b>(10,427,615)</b>	<b>(25,677,340)</b>
<b>OTHER OUTFLOWS</b>					
Transfer To Reserve A/C	<b>7</b>	(18,875,520)	(22,394,645)	(12,766,364)	(18,823,680)
Loan Repayment - Principal	<b>6(f)</b>	(461,950)	(461,950)	(461,950)	(483,290)
Loan Repayments - Self Supporting loans	<b>6(f)</b>	(39,110)	(39,110)	(39,110)	(39,690)
Payments for financial assets - self supporting loans		(200,000)	(200,000)	0	(200,000)
<b>Non cash items</b>					
Write Back Gain on Disposal Of Assets	<b>4</b>	(14,150)	(14,150)	(44,080)	(92,590)
<b>Total Other Outflows</b>		<b>(19,590,730)</b>	<b>(23,109,855)</b>	<b>(13,311,504)</b>	<b>(19,639,250)</b>
<b>TOTAL FUNDS REQUIRED</b>		<b>(87,534,360)</b>	<b>(95,260,815)</b>	<b>(69,252,253)</b>	<b>(97,148,940)</b>
<b>OPERATING REVENUE</b>					
General Purpose Funding (excluding rates)	<b>1(e),5</b>	656,120	2,080,270	2,741,684	2,943,140
Governance		0	0	2,620	0
Law Order & Public Safety		34,300	34,300	30,210	34,300
Health		91,600	99,100	80,580	96,350
Community Amenities	<b>10</b>	5,121,490	5,085,290	5,216,002	5,676,120
Recreation & Culture	<b>10</b>	3,788,600	3,662,250	3,766,882	3,619,020
Transport		4,960,911	5,400,146	4,544,600	6,592,594
Economic Services		188,560	218,560	280,340	188,560
Other Property & Services	<b>10</b>	5,837,920	6,024,320	6,448,540	5,635,140
<b>Total Operating Revenue</b>		<b>20,679,501</b>	<b>22,604,236</b>	<b>23,111,458</b>	<b>24,785,224</b>
<b>OTHER INFLOWS</b>					
Reserve Utilised	<b>7</b>	20,780,370	23,720,520	10,488,765	26,475,758
Proceeds from financial assets - self supporting loan		39,110	39,110	0	39,690
Proceeds from Disposal of Assets	<b>4</b>	10,426,000	10,462,370	124,890	10,798,000
<b>Non cash items</b>					
Write Back Depreciation	<b>9</b>	6,147,450	6,147,450	5,352,060	6,214,960
Write Back Loss On Disposal Of Assets	<b>4</b>	128,300	128,300	6,830	119,910
Opening Balance B/Fwd 1 July		3,558,460	6,458,660	6,458,660	1,992,030
<b>Total Other Inflows</b>		<b>41,079,690</b>	<b>46,956,410</b>	<b>22,431,205</b>	<b>45,640,348</b>
<b>TO BE MADE UP FROM RATES</b>	Refer to Rates Schedule	<b>25,775,169</b>	<b>25,700,169</b>	<b>25,701,620</b>	<b>26,723,368</b>
<b>SURPLUS / (DEFICIT)</b>		<b>0</b>	<b>0</b>	<b>1,992,030</b>	<b>0</b>

**City of Subiaco**  
**Cash flow statement**

	Notes	2022-2023 Adopted Budget \$	2022-2023 Estimated Actual \$	2023-2024 Proposed Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		24,859,557	26,396,462	26,776,378
Operating Grants, Subsidies & Contributions		117,880	399,412	643,880
Reimbursements & Donations		742,180	1,002,575	772,680
Fees & Charges		11,974,217	12,474,597	11,903,712
Sanitation Charges		4,831,490	4,898,360	5,341,420
Interest Earnings		417,940	2,335,734	2,178,100
Goods & Services Tax		2,236,331	2,169,093	2,169,093
Other Revenue		582,000	491,937	323,060
		<b>45,761,595</b>	<b>50,168,170</b>	<b>50,108,323</b>
<b>Payments</b>				
Employee Costs		(22,428,582)	(21,371,327)	(24,224,139)
Materials & Contracts		(14,001,289)	(15,248,389)	(17,206,703)
Utility Charges		(934,300)	(915,980)	(924,080)
Insurance Expenses		(513,550)	(555,480)	(515,000)
Donations, Contributions and Grants Made		(252,000)	161,650	232,000
Finance costs		(319,470)	(320,170)	(294,270)
Goods & Services Tax		(2,236,331)	(765,660)	(2,169,093)
Other Expenditure		(1,253,410)	(2,390,292)	(1,849,010)
		<b>(41,938,932)</b>	<b>(41,405,648)</b>	<b>(46,950,295)</b>
<b>Net Cash Provided By (Used In) Operating Activities</b>	<b>15</b>	<b>3,822,663</b>	<b>8,762,521</b>	<b>3,158,028</b>
<b>Cash Flows From Investing Activities</b>				
Payments for Development of Land & Buildings		(3,127,000)	(999,500)	(2,602,650)
Payments for Development of Investment Properties		(391,250)	(385,970)	(365,830)
Payments for Purchase of Furniture		(1,619,960)	(468,080)	(1,632,170)
Payments for Purchase of Plant & Equipment		(2,540,125)	(317,110)	(4,231,520)
Payments for Construction of Infrastructure Assets		(13,645,105)	(8,256,955)	(16,845,170)
Payments for financial assets at amortised cost - self supporting loans		(200,000)	0	(200,000)
Capital Grants, Subsidies & Contributions		1,045,060	806,430	2,400,855
Proceeds from financial assets at amortised cost - self supporting loans		39,110	0	39,690
Proceeds from Sale of Land		10,000,000	0	10,000,000
Proceeds from Sale of Plant & Equipment		426,000	124,890	798,000
<b>Net Cash Provided By (Used In) Investing Activities</b>		<b>(10,013,270)</b>	<b>(9,496,295)</b>	<b>(12,638,795)</b>
<b>Cash Flows From Financing Activities</b>				
Repayment of borrowing	<b>6</b>	(461,950)	(461,950)	(483,290)
Repayment of borrowing (Self Supporting Loans)		(39,110)	(39,110)	(39,690)
<b>Net Cash Provided By (Used In) Financing Activities</b>		<b>(501,060)</b>	<b>(501,060)</b>	<b>(522,980)</b>
<b>Net Increase (Decrease) in Cash Held</b>		<b>(6,691,667)</b>	<b>(1,234,834)</b>	<b>(10,003,747)</b>
Cash held beginning of period		69,218,382	71,850,052	70,615,218
<b>Cash held end of period</b>		<b>62,526,715</b>	<b>70,615,218</b>	<b>60,611,471</b>
<b>Reconciliation of cash:</b>				
	<b>12</b>			
Cash at Bank		5,713,662	8,463,474	6,111,805
Cash at Bank - Restricted		56,813,053	62,151,744	54,499,666
		<b>62,526,715</b>	<b>70,615,218</b>	<b>60,611,471</b>

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

**City of Subiaco**  
**Capital Funding Summary**

	2022-2023 Adopted Budget \$	2022-2023 Revised Budget \$	2022-2023 Estimated Actual \$	2023-2024 Proposed Budget \$
<b>Capital Works</b>				
Land and Buildings	(3,518,250)	(3,738,850)	(1,385,470)	(2,968,480)
Furniture and Equipment	(1,619,960)	(1,886,950)	(468,080)	(1,632,170)
Plant and Equipment	(2,540,125)	(2,598,405)	(317,110)	(4,231,520)
Road Works	(5,106,780)	(5,792,450)	(3,492,640)	(4,742,180)
Landscape & Irrigation Works	(1,813,200)	(1,813,200)	(274,300)	(3,286,480)
Drainage Works	(1,116,025)	(2,890,155)	(720,455)	(2,932,880)
Footpath Works	(312,410)	(312,410)	(259,240)	(383,470)
Street Lighting	(606,830)	(602,880)	(344,510)	(1,408,980)
Car Park Improvements	(653,090)	(653,090)	(313,090)	(609,280)
Other Infrastructure	(566,910)	(574,060)	(335,600)	(1,126,720)
Parks and Reserves Improvements				
Irrigation Upgrades	(523,020)	(669,020)	(523,680)	(490,320)
Furniture & Lighting Upgrades	(1,823,300)	(1,474,000)	(1,400,560)	(783,630)
Playground Upgrades	(153,050)	(153,050)	(93,240)	(318,270)
Landscaping Upgrades	(970,490)	(928,000)	(499,640)	(762,960)
<b>Total Capital Works Programme</b>	<b>(21,323,440)</b>	<b>(24,086,520)</b>	<b>(10,427,615)</b>	<b>(25,677,340)</b>
<b>Reserves Utilised for Capital Works</b>				
Buildings and Facilities	2,863,200	2,996,150	731,990	2,522,350
Capital Investment	626,050	674,050	610,120	420,830
Investment Income	7,094,820	7,044,420	3,723,400	5,743,850
Infrastructure Replacement	6,719,605	9,007,765	3,885,985	9,503,005
Parking and Public Transport Facilities	518,000	518,000	274,000	449,000
Information Technology Systems	0	22,930	13,000	9,930
Waste Management	1,027,625	1,027,625	50,620	1,901,020
Plant & Equipment Replacement	786,500	808,410	90,600	1,283,500
Public Art Reserve	216,580	216,580	116,580	645,000
<b>Total Reserves Utilised</b>	<b>19,852,380</b>	<b>22,315,930</b>	<b>9,496,295</b>	<b>22,478,485</b>
<b>Capital Grants, Subsidies and Contributions</b>				
Main Roads WA - MRRG	425,500	425,500	225,500	1,261,110
Main Roads WA - Blackspot	141,660	155,060	53,000	581,980
Department of Transport & Regional Development	97,900	97,900	97,900	180,275
Bikewest	15,000	15,000	13,610	100,000
Department of Sport and Recreation	80,000	80,000	80,000	0
Capital Contributions - Roads	150,000	150,000	80,400	162,490
Capital Contributions - Buildings	0	39,650	39,660	0
Capital Grants - Infrastructure	135,000	345,110	216,360	115,000
<b>Total Contributions to the Development of Assets</b>	<b>1,045,060</b>	<b>1,308,220</b>	<b>806,430</b>	<b>2,400,855</b>
<b>Proceeds Disposal of Assets</b>				
Proceeds on disposal of plant and equipment	426,000	462,370	124,890	798,000
<b>Total Proceeds Disposal of Assets</b>	<b>426,000</b>	<b>462,370</b>	<b>124,890</b>	<b>798,000</b>
<b>TOTAL MUNICIPAL FUNDS REQUIRED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **BUDGET NOTES**

## Notes to the Budget

### Table of Contents

1.	Significant Accounting Policies.....	1
2.	The Nature and Object of each program undertaken by the City and the major functions or activities within.....	8
3.	Rating and Valuations.....	9
4.	Asset Disposals.....	10
5.	Investment Information.....	11
6.	Borrowings.....	11
7.	Payments to Mayor and Councillors.....	13
8.	Reserves.....	14
9.	Depreciation.....	14
10.	Fees and Charges Revenue Information.....	14
11.	Finance Costs (Interest) .....	14
12.	Position at Commencement of the Financial Year.....	15
13.	Trading Undertakings.....	15
14.	Major trading undertakings, land transactions and major land transactions.....	15
15.	Notes to the Cash Flow Statement.....	16
16.	Contribution to the Development of Assets.....	16
17.	Key Terms and Definitions (Nature or Type).....	17

## 1. SIGNIFICANT ACCOUNTING POLICIES

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

### a) Basis of Preparation

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

### b) The Local Government Reporting Entity

All funds through which the City of Subiaco controls resources to carry on its functions have been included in the financial statements forming part of this budget. This includes Municipal and Reserve funds.

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

All monies held in the Trust Funds are excluded from the financial statements.

### c) 2022-2023 Estimated Actual Balances

Balances shown in this budget as 2022-2023 estimated actual are as forecast at the time of budget preparation and are subject to final adjustments.

### d) Budget comparative figures

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

### e) Comparative figures

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

**1. SIGNIFICANT ACCOUNTING POLICIES** *Continued*

**f) Initial application of accounting standards**

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

- AASB 2021-2 Amendments to Australian Accounting Standards
  - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
  - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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

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

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

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

**h) Judgements, estimates and assumptions**

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

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

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

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

**i) Rounding Off Figures**

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

**j) Change in Accounting Policies**

On the 1 July 2023 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

**1. SIGNIFICANT ACCOUNTING POLICIES** *Continued*

**k) 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.

**l) Superannuation**

The City of Subiaco contributes to a number of superannuation funds on behalf of its employees. All funds to which the City contributes are defined contribution plans. The City contributes an amount calculated at 11% of the employee's gross salaries and wages (Superannuation Guarantee Contribution). The City also contributes to superannuation at a rate of \$1.00 for every \$1.00 contributed to the fund by employees, to a maximum as set out by the City's superannuation matching policy. These contributions are shown as an expense. No liability for accumulated benefits has been recognised in these budget statements.

**m) Cash and Cash Equivalents**

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

Bank overdrafts are reported as short term borrowings in current liabilities in Note 12 - Net Current Assets.

**n) Financial Assets at Amortised Cost**

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

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

**o) 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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES** *Continued*

**p) Prepaid Rates**

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

**q) Lease Expense**

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

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

**r) Lease Liabilities**

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

**s) Inventories**

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.

**t) 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 and holding costs until completion of development. Finance costs and holding charges incurred after development is complete are recognised and expensed.

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

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

**u) 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.

**Recognition of Assets**

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

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

## 1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

### Gains and Losses on Disposal

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

### Depreciation

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

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

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

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

Buildings	30 - 50 years
Furniture & Equipment	4 - 10 years
Plant & Equipment	5 - 15 years
<i>Infrastructure Assets</i>	
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

### Amortisation

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

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

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

### Revaluation Threshold

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

## v) 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.

**1. SIGNIFICANT ACCOUNTING POLICIES** *Continued*

**w) Employee Benefits**

**Short-term employee benefits**

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

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

**x) Contract Assets**

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

**y) Borrowing Costs**

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

**z) Provisions**

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

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

**aa) Investments in Associates**

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".

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

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the City's share of the net fair value of the associate exceeds the Profits and losses resulting from transactions between the City and the associate are eliminated to the extent of the City's interest in the associate. When the City's share of losses in an associate equals or exceeds its interest in the associate, the City discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the City will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

## **1. SIGNIFICANT ACCOUNTING POLICIES** *Continued*

### **ab) Current and Non-Current Classification.**

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

### **ac) Comparative Figures**

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

### **ad) 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.

### **ae) 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 2023 where the works are not to be completed in the 2022/23 financial year, in order to undertake the works in a subsequent year.

### **af) 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.

### **ag) Budget Reviews**

Budget reviews are conducted during each 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.

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

### **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.

### **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.

### **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 6.8302 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	7,171 properties, with a total GRV of \$227,370,650
(ii) Commercial Properties	1,129 properties, with a total GRV of \$135,106,104
(iii) Industrial Properties	9 properties, with a total GRV of \$ 898,220

**The Rates Charge will be 6.8302 cents for every dollar of Gross Rental Value, and will yield the following:**

(i) Residential Properties	15,529,871
(ii) Commercial Properties	9,228,017
(iii) Industrial Properties	61,350
	<b>24,819,238</b>

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.*

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

(i) Residential properties	1,176 properties, with a total GRV of \$17,252,314
(ii) Commercial properties	151 properties, with a total GRV of \$ 2,208,854

This minimum rate will yield the following:

(i) Residential properties	1,399,440
(ii) Commercial properties	179,690
	<b>1,579,130</b>

Were it not for the imposition of a minimum rate, these properties would have been charged a rate of 6.8302 cents for every dollar of gross rental value.

#### c) Specified Area Rate

The City does not charge a Specified Area Rate.

### **3 RATING AND VALUATIONS [Reg. 23] Continued**

#### **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 \$8,142,525.

#### **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 not earlier than 35 days after date of service of the notice of valuation and rate (proposed due date 14 September 2023).

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

- (i) First instalment due not earlier than 35 days after date of service of the notice of valuation and rate (proposed due date of 14 September 2023)
- (ii) Second instalment due two calendar months after the due date of the first instalment (proposed due date of 23 November 2023)
- (iii) Third instalment due two calendar months after the due date of the second instalment (proposed due date of 1 February 2024)
- (iv) Fourth instalment due two calendar months after the due date of the third instalment (proposed due date of 4 April 2024)

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.

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

An interest charge of eleven percent (11%) per annum (or as gazetted), 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 \$67,000 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 40 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 \$825,320 at time of disposal. It is estimated that they will be traded-in or where appropriate sold by tender for a price of \$798,000 resulting in an estimated book loss of \$27,320. Please refer to the Plant & Equipment Summary 2023-2024 schedule, which is included in the supporting schedules of this document for itemised details regarding asset purchases and disposals.

There is also proceeds of \$10,000,000 in relation to disposal of property from the City's land and buildings holdings. These funds are to be transferred to the Reserve in accordance with specific council resolutions on these matters.

## 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	1,848,460
(II) Other funds invested	255,000

<b>Total estimated earnings from investments</b>	<b>2,103,460</b>
--	------------------

## 6 BORROWINGS [Reg. 29]

### a) Borrowings Brought Forward

There are no unspent balances of money borrowed in previous years as at 30 June 2023.

### b) Overdraft Outstanding at End of Financial Year.

The City will have no outstanding overdraft accounts as at the 30 June 2023.

### 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 2023-24 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 2023-2024 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	375,040		25,270	44,270	330,770
121B	Rosalie Park Improvements B	89,930		5,950	9,030	80,900
121C	Rosalie Park Improvements C	710,910		36,210	51,050	659,860
121D	Rosalie Park Improvements D	46,560		1,670	22,890	23,670
123A	Underground Power Round 6	2,183,660		125,040	152,060	2,031,600
123B	Underground Power Round 7	1,516,800		78,310	102,830	1,413,970
127	Major Open Parkland (Lake Jualbup)	538,890		19,180	101,160	437,730
128	Regal Theatre (*)	141,550		2,640	39,690	101,860
		<b>5,603,340</b>	<b>0</b>	<b>294,270</b>	<b>522,980</b>	<b>5,080,360</b>

(\*) Self Supporting Loan

The comparative information from the 2022-2023 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	416,690		28,140	41,650	375,040
121B	Rosalie Park Improvements B	98,440		6,530	8,510	89,930
121C	Rosalie Park Improvements C	759,700		38,740	48,790	710,910
121D	Rosalie Park Improvements D	68,690		2,580	22,130	46,560
123A	Underground Power Round 6	2,328,190		133,560	144,530	2,183,660
123B	Underground Power Round 7	1,615,080		83,450	98,280	1,516,800
127	Major Open Parkland (Lake Jualbup)	636,950		22,970	98,060	538,890
128	Regal Theatre (*)	180,660		4,200	39,110	141,550
		<b>6,104,400</b>	<b>0</b>	<b>320,170</b>	<b>501,060</b>	<b>5,603,340</b>

(\*) Self Supporting Loan

The comparative information from the 2022-2023 adopted budget 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	416,700		28,140	41,650	375,050
121B	Rosalie Park Improvements B	98,445		6,530	8,510	89,935
121C	Rosalie Park Improvements C	759,700		38,740	48,790	710,910
121D	Rosalie Park Improvements D	68,690		2,580	22,130	46,560
123A	Underground Power Round 6	2,328,190		133,560	144,530	2,183,660
123B	Underground Power Round7	1,615,080		83,450	98,280	1,516,800
127	Major Open Parkland (Lake Jualbup)	636,950		22,970	98,060	538,890
128	Regal Theatre (*)	180,660		3,500	39,110	141,550
		<b>6,104,415</b>	<b>0</b>	<b>319,470</b>	<b>501,060</b>	<b>5,603,355</b>

(\*) Self Supporting Loan

## 7 PAYMENTS TO MAYOR AND COUNCILLORS [S5.98 (2) & (3)] [Reg. 27(I)]

An allowance has been made in the 2023-2024 budget for the following payments to the mayor and councillors:

### Meeting attendance Fees and Allowances

- (i) Meeting attendance fee for councillors of \$23,930 per annum
- (ii) Meeting attendance fee for the mayor of \$32,090 per annum
- (iii) Mayoral allowance for the mayor of \$65,240 per annum
- (iv) Deputy mayoral allowance for the deputy mayor of \$16,310 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

### MAYOR

Mayor David McMullen	
Meeting attendance fee	32,090
Mayoral allowance	65,240
ICT Expenses Allowance	3,500
<b>TOTAL</b>	<b>100,830</b>

### DEPUTY MAYOR

Deputy Mayor Stephanie Stroud (term ends 21/10/23)	
Meeting Attendance Fee	7,343
Deputy Mayoral allowance	5,005
<b>TOTAL</b>	<b>12,348</b>

Deputy Mayor Elect (election 21/10/23)	
Meeting Attendance Fee	16,587
Deputy Mayoral allowance	11,305
ICT Expenses Allowance	2,900
<b>TOTAL</b>	<b>14,205</b>

### COUNCILLORS

Crs Garry Kosovich, Simon White.	
Meeting Attendance Fee	23,930
ICT Expenses Allowance	2,900
<b>TOTAL</b>	<b>26,830</b>

Crs Stephanie Stroud, Rosemary deVries, Mark Burns, Angela Hamersley, Lynette Jennings, Rick Powell. (term ends 21/10/23)	
Meeting Attendance Fee	7,343
<b>TOTAL</b>	<b>7,343</b>

Councillors Elect (election 21/10/23 - 6 vacancies in total)	
Meeting Attendance Fee	16,587
ICT Expenses Allowance	2,900
<b>TOTAL</b>	<b>19,487</b>

### Expenses relating to reimbursements under

- (ii) Child Care at actual cost per hour or \$30 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.

## 8 RESERVES [Reg. 27(h)]

The estimated movements in the City's reserves for the 2023-24 financial year, with a comparison to the 2022-23 financial year, are shown in the Summary of Transfers To & From Reserve 2023-24 schedule, which is included in the supporting schedules of this document.

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

## 9 DEPRECIATION [Reg. 27(n)]

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

	<b>Budgeted Depreciation 2022-2023</b>	<b>Budgeted Depreciation 2023-2024</b>
Governance	230	230
Law, Order & Public Safety	15,570	15,570
Health	13,890	13,890
Education & Welfare	7,470	7,470
Community Amenities	565,310	565,310
Recreation & Culture	2,151,830	2,169,900
Transport	2,839,540	2,888,980
Economic Services	9,900	9,900
Other Property & Services	543,710	543,710
<b>Total Depreciation</b>	<b>6,147,450</b>	<b>6,214,960</b>

With the introduction of Fair Value reporting, the city's asset information is continuously improving. The 2022-23 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 2023-24 Schedule of Fees and Charges are included at the back of this budget document.

The 2023-24 revenue, estimated that would be generated by fees and charges on an accrued basis by program is as follows:

	<b>Budget 2023-2024</b>	<b>Budget 2023-2024</b>
General Purpose Funding	205,000	205,000
Governance	0	0
Law Order & Public Safety	34,300	34,300
Health	91,600	91,600
Education and Welfare	31,820	100,300
Community Amenities	249,500	238,200
Recreation and Culture	3,136,700	3,183,100
Transport	3,868,701	4,089,739
Economic Services	180,560	180,560
Other Properties and Services	5,130,620	4,909,840
<b>Grand Total</b>	<b>12,928,801</b>	<b>13,032,639</b>

## 11 FINANCE COSTS (Interest)

Loans	<b>294,270</b>
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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

<b>CURRENT ASSETS</b>	<b>Estimated Actual 2022-2023</b>	<b>Budget 2023-2024</b>
<b>Cash &amp; Investments</b>		
Cash at Bank & Investments	70,615,218	60,611,471
<b>Debtors</b>		
Rates Debtors	150,000	96,990
Sundry Debtors	357,808	1,299,367
<b>Total Current Assets</b>	<b>71,123,026</b>	<b>62,007,828</b>
<b>LESS CURRENT LIABILITIES</b>		
<b>Creditors &amp; Provisions</b>		
Creditors	1,672,764	2,146,674
Provision for Employee Entitlements (Current)	3,471,420	3,726,420
Income in Advance	586,404	386,404
Loan Liability (Current)	483,289	483,289
Loan Liability Self Supporting Loan (Current)	39,688	39,688
Contract Liabilities	67,510	67,510
Lease Liabilities	164,591	164,591
Bonds	1,181,152	1,181,152
<b>Total Current Liabilities</b>	<b>7,666,818</b>	<b>8,195,728</b>
<b>ADD BACK LOAN AND LEASE LIABILITY</b>	<b>687,568</b>	<b>687,568</b>
<b>LESS RESTRICTED ASSETS</b>		
Cash Backed Reserves	62,151,746	54,499,668
Other Restricted Assets	0	0
<b>Total Restricted Assets</b>	<b>62,151,746</b>	<b>54,499,668</b>
<b>NET CURRENT ASSETS</b>	<b>1,992,030</b>	<b>0</b>

\* The balances as at 30/6/22 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(i)(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

	Budget 2022-2023	Estimated Actual 2022-2023	Budget 2023-2024
<b>Change in net assets resulting from operations As per Operating Statement</b>	<b>(165,520)</b>	<b>3,299,944</b>	<b>(323,758)</b>
Add/(Less) non cash items:			
Depreciation	6,147,450	5,352,060	6,214,960
Profit/Loss on sale of assets	114,150	(37,250)	27,320
Government grants & subsidies adjustment	(1,045,060)	(806,430)	(2,400,855)
<b>Changes in asset and liabilities during the year:</b>			
Changes in assets (increases in brackets):			
Change in debtors	(1,680,196)	1,229,953	(885,917)
Change in accrued revenue			
Change in prepayments			
Change in inventory	(2,632)	10,000	(2,632)
Changes in liabilities (decreases in brackets):			
Change in employee entitlements	255,000	(274,989)	255,000
Change in creditors	199,471	(10,767)	273,910
<b>Net cash provided by operating activities</b>	<b>3,822,663</b>	<b>8,762,521</b>	<b>3,158,028</b>

## 16 CONTRIBUTION TO THE DEVELOPMENT OF ASSETS

**Budget  
2023-2024**

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

Source	Project	Amount
Main Roads WA - MRRG	Road Improvements	1,261,110
Main Roads WA - Blackspot	Road Improvements	581,980
Bikewest	Cycling Improvements	100,000
Department of Transport & Regional Development	Road Improvements	180,275
Capital Contributions - Roads	Road Improvements	162,490
Capital Grants - Infrastructure	Infrastructure Improvements	115,000
		<b>2,400,855</b>

## KEY TERMS AND DEFINITIONS - NATURE OR TYPE

### REVENUES

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

#### FEES AND CHARGES

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

#### SERVICE CHARGES

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

Excludes rubbish removal charges which should not be classified as a service charge.

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

#### PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long term investments.

### EXPENSES

#### EMPLOYEE COSTS

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

Note AASB 119 *Employee Benefits* provides a definition of employee benefits which should be considered.

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

#### FINANCE COSTS

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

#### OTHER EXPENDITURE

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

## **SUPPORTING SCHEDULES**

## Supporting Schedules

### Table of Contents

Rates Schedule.....	1
Summary of Transfers To and From Reserve.....	2
Proposed Capital Works Summary.....	3
Plant and Equipment Summary.....	8
Carried Forward Schedule.....	10
Projects and Programmes Schedule.....	12

**CITY OF SUBIACO**  
**RATES SCHEDULE FOR 2023-2024**

	Notes	Estimated No. of Properties No.	GRV \$	Rate in dollar c	BUDGET 2023-2024 \$
<b>GENERAL RATE REVENUE</b>	<b>3</b>				
@ 6.8302 cents in the dollar					
GRV - Residential	3a	7,171	227,370,650	6.8302	<b>15,529,871</b>
GRV - Commercial	3a	1,129	135,106,104	6.8302	<b>9,228,017</b>
GRV - Industrial	3a	9	898,220	6.8302	<b>61,350</b>
<b>Sub Totals</b>		<b>8,309</b>	<b>363,374,974</b>		<b>24,819,238</b>
 <i>Minimum Rates</i>					
@ 1190					
GRV - Residential	3b	1,176	17,252,314	1,190	<b>1,399,440</b>
GRV - Commercial	3b	151	2,208,854	1,190	<b>179,690</b>
GRV - Industrial	3b	-	-	1,190	-
<b>Sub Totals</b>		<b>1,327</b>	<b>19,461,168</b>		<b>1,579,130</b>
<b>Total General Rates to be Levied</b>			<b>382,836,142</b>		<b>26,398,368</b>
Interim Rates					320,000
Back Rates					5,000
<b>Total made up from rates</b>					<b>26,723,368</b>
<b>NET REVENUE FROM RATES</b>					<b>26,723,368</b>

SUMMARY OF TRANSFERS TO & FROM RESERVE 2023-2024

	2022-2023 Budget				2022-2023 Estimated Actual				2023-2024 Budget			
	Opening Balance 1 July 22	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 23	Opening Balance 1 July 22	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 23	Opening Balance 1 July 23	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 24
<b>RESERVE ACCOUNT</b>												
Buildings and Facilities	2,269,983	9,076,440	2,863,200	8,483,223	2,286,494	1,963,220	731,990	3,517,724	3,517,724	8,654,690	2,522,350	9,650,064
Capital Investment	27,419,886	992,140	626,050	27,785,976	27,366,943	0	610,120	26,756,823	26,756,823	1,160,000	2,620,830	25,295,993
Investment Income	9,821,705	5,566,670	7,412,910	7,975,465	10,706,350	4,579,999	4,056,490	11,229,859	11,229,859	6,035,760	6,584,980	10,680,639
Infrastructure Replacement	10,822,889	2,274,290	6,719,605	6,377,574	10,705,906	4,950,165	3,885,985	11,770,086	11,770,086	1,556,870	9,503,005	3,823,951
Parking and Public Transport Facilities	2,475,000	7,620	518,000	1,964,620	2,470,286	79,100	274,000	2,275,386	2,275,386	58,570	449,000	1,884,956
Waste Management	2,966,461	10,600	1,027,625	1,949,436	3,263,354	156,300	50,620	3,369,034	3,369,034	52,790	1,901,020	1,520,804
Plant & Equipment Replacement	1,343,722	252,890	786,500	810,112	1,561,116	299,990	90,600	1,770,506	1,770,506	635,170	1,283,500	1,122,176
Undergrounding of Powerlines	69,390	450,270	459,820	59,840	73,618	452,360	459,820	66,158	66,158	402,070	458,240	9,988
Information Technology Systems	532,752	1,700	0	534,452	415,043	13,290	62,480	365,853	365,853	0	365,853	0
Student Bursaries	58,797	270	0	59,067	58,865	1,880	0	60,745	60,745	2,370	0	63,115
Public Art	826,379	192,180	316,660	701,899	837,117	215,930	216,660	836,387	836,387	211,480	736,980	310,887
Heritage Grants Scheme	110,939	50,450	50,000	111,389	129,053	54,130	50,000	133,183	133,183	53,910	50,000	137,093
<b>Total Reserve Account</b>	<b>58,717,903</b>	<b>18,875,520</b>	<b>20,780,370</b>	<b>56,813,053</b>	<b>59,874,145</b>	<b>12,766,364</b>	<b>10,488,765</b>	<b>62,151,744</b>	<b>62,151,744</b>	<b>18,823,680</b>	<b>26,475,758</b>	<b>54,499,666</b>

**NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME**  
**CAPITAL WORKS SUMMARY 2023/2024**

Project Name	Budget Account	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 \$	Funded from Municipal or Loan Funds C/fwd \$
<b>Drainage Improvement Program</b>												
Hay Street	06.00001	0	382,350	382,350	382,350	0	0	0	0	0	0	0
Onslow Road	06.00008	180,970	0	180,970	0	180,970	0	0	0	0	0	0
Jersey Street	06.00016	121,990	0	121,990	0	121,990	0	0	0	0	0	0
Olive Street	06.00082	133,120	0	133,120	0	118,120	0	0	0	15,000	0	0
Station Street	06.00119	55,000	0	55,000	0	55,000	0	0	0	0	0	0
Subiaco Square	06.00537	0	215,780	215,780	215,780	0	0	0	0	0	0	0
Stubbs Tce	06.00028	100,000	107,580	207,580	107,580	0	0	0	0	100,000	0	0
Nash Street (Stubbs Tce to Railway Rd)	06.00091	0	65,740	65,740	65,740	0	0	0	0	0	0	0
Morgan Street (Railway Rd to Fortune St)	06.00055	0	53,790	53,790	53,790	0	0	0	0	0	0	0
Heytesbury Road (Railway Rd to Coleraine St)	06.00010	0	26,480	26,480	26,480	0	0	0	0	0	0	0
Drainage improvement program - 1 in 100 year event	06.99999	1,490,080	0	1,490,080	0	1,490,080	0	0	0	0	0	0
<b>Sub-total</b>		<b>2,081,160</b>	<b>851,720</b>	<b>2,932,880</b>	<b>851,720</b>	<b>1,966,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,000</b>	<b>0</b>	<b>0</b>
<b>Footpath Replacement</b>												
Hensman Road(LRCI)		0	35,010	35,010	19,880	0	0	0	16,250	0	0	0
- Hensman Road ((Hensman Rd to Barker Rd)	05.00017	0	5,130	5,130	5,130	0	0	0	0	0	0	0
- Hensman Road (Heytebury Rd to 67 Hensman Rd) (LRCI)	05.00017	0	29,880	29,880	13,630	0	0	0	16,250	0	0	0
Derby road (West)	05.00030	0	39,450	39,450	39,450	0	0	0	0	0	0	0
Nicholson Road	05.00009	0	83,670	83,670	83,670	0	0	0	0	0	0	0
Barker Road	05.00013	0	52,650	52,650	52,650	0	0	0	0	0	0	0
Gloster Street (LRCI)		0	117,740	117,740	53,715	0	0	0	64,025	0	0	0
- Gloster Street (Railway Rd to 172 Gloster St) (LRCI)	05.00065	0	5,980	5,980	2,730	0	0	0	3,250	0	0	0
- Gloster Street (Herbert Rd to Coleraine St) (LRCI)	05.00065	0	42,430	42,430	19,355	0	0	0	23,075	0	0	0
- Gloster Street (View St to Union St) (LRCI)	05.00065	0	69,330	69,330	31,630	0	0	0	37,700	0	0	0
Bishop Street - Upham St to Hay St	05.00026	20,940	0	20,940	0	20,940	0	0	0	0	0	0
Various Locations	05.99999	4,130	29,880	34,010	29,880	4,130	0	0	0	0	0	0
<b>Sub-total</b>		<b>25,070</b>	<b>358,400</b>	<b>383,470</b>	<b>278,125</b>	<b>25,070</b>	<b>0</b>	<b>0</b>	<b>80,275</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Local Road Improvements</b>												
Rupert Street (R2R)	22.00074	0	49,830	49,830	19,830	0	0	0	30,000	0	0	0
Redfern Street (R2R)		0	73,360	73,360	53,360	0	0	0	20,000	0	0	0
- Redfern Street (Derby Rd to Federal St) (R2R)	22.00073	0	34,440	34,440	14,440	0	0	0	20,000	0	0	0
- Redfern Street (Federal St to Dead End)	01.00069	0	38,920	38,920	38,920	0	0	0	0	0	0	0
Olive Street		0	96,260	96,260	96,260	0	0	0	0	0	0	0
- Olive Street (Bagot Rd to Park St)	01.00012	0	45,700	45,700	45,700	0	0	0	0	0	0	0
- Olive Street (Churchill Ave to Hay St)	01.00001	0	25,970	25,970	25,970	0	0	0	0	0	0	0
- Olive Street (Barker Rd to Churchill Ave)	01.00082	0	24,590	24,590	24,590	0	0	0	0	0	0	0
Churchill Avenue (Olive St to Coghlan Rd)	01.00023	0	64,690	64,690	64,690	0	0	0	0	0	0	0
Axon Street		0	123,000	123,000	123,000	0	0	0	0	0	0	0
- Axon Street (Churchill Ave to Hay St)	01.00140	0	32,760	32,760	32,760	0	0	0	0	0	0	0
- Axon Street (Park St to Barker Rd)	01.00081	0	60,030	60,030	60,030	0	0	0	0	0	0	0
- Axon Street (Barker Rd to Churchill Ave)	01.00013	0	30,210	30,210	30,210	0	0	0	0	0	0	0
Derby Road (Road Safety Improvements -Onslow Rd and Derby Rd)	01.00030	0	59,770	59,770	59,770	0	0	0	0	0	0	0
Rokeyby Road South (Thomas to Bagot)	01.00004	1,287,020	0	1,287,020	0	1,287,020	0	0	0	0	0	0
Station Street - Hood and Station Projects	01.00124	402,100	0	402,100	0	402,100	0	0	0	0	0	0
Subiaco East Precinct Low Cost Urban Road Safety Program (MRWA)	20.00018	0	384,180	384,180	0	0	0	0	384,180	0	0	0
Subiaco Station Precinct Low Cost Urban Road Safety Program (MRWA)	20.00537	0	344,770	344,770	0	0	0	0	344,770	0	0	0
Other Traffic Management		102,490	0	45,000	0	45,000	0	0	0	0	0	0
- Traffic Management – Hensman Road	01.00017	45,000	0	45,000	0	45,000	0	0	0	0	0	0
- Traffic Management – Townshend Road	01.99999	57,490	0	57,490	0	57,490	0	0	0	0	0	0
<b>Sub-total</b>		<b>1,791,610</b>	<b>1,195,860</b>	<b>2,987,470</b>	<b>416,910</b>	<b>1,791,610</b>	<b>0</b>	<b>0</b>	<b>778,950</b>	<b>0</b>	<b>0</b>	<b>0</b>

**NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME**  
**CAPITAL WORKS SUMMARY 2023/2024**

Project Name	Budget Account	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 \$	Funded from Municipal or Loan Funds C/fwd \$
<b>Major Road Improvement</b>												
Hay St - Pedestrian Crossing Upgrade	20.00001	0	35,860	35,860	35,860	0	0	0	0	0	0	0
Federal Street (R2R)	22.00069	0	67,310	67,310	17,310	0	0	0	50,000	0	0	0
Roberts Road (MRRG)		0	277,200	277,200	122,600	0	0	0	154,600	0	0	0
- Roberts Road (Station St to Rokeby Rd) (MRRG)	20.00005	0	98,320	98,320	43,490	0	0	0	54,830	0	0	0
- Roberts Road (Townshend Rd to Hamilton St) (MRRG)	20.00005	0	178,880	178,880	79,110	0	0	0	99,770	0	0	0
Railway Road (MRRG)		0	253,090	253,090	111,930	0	0	0	141,160	0	0	0
- Railway Road (Heytesbury Rd to Hamersley Rd) (MRRG)	20.00006	0	128,110	128,110	56,660	0	0	0	71,450	0	0	0
- Railway Road (Hamersley Rd to Bagot Rd) (MRRG)	20.00006	0	124,980	124,980	55,270	0	0	0	69,710	0	0	0
Thomas Street (Aberdare St to Onslow Rd) (MRRG)	20.00002	0	246,260	246,260	108,920	0	0	0	137,340	0	0	0
Station Street (Roberts Rd to Hood St) (MRRG)	20.00119	0	116,300	116,300	51,440	0	0	0	64,860	0	0	0
Bagot Road (Rokeby Rd to Salisbury St) (MRRG)	20.00012	0	61,320	61,320	27,120	0	0	0	34,200	0	0	0
Heytesbury Road and Derby Road Roundabout (Blackspot)	21.00010	0	250,000	250,000	0	0	0	0	250,000	0	0	0
Salvado Road (Old Jacaranda and Denton) Speed Plateau/Cushions (Blackspot)	21.00014	0	60,000	60,000	0	0	0	0	60,000	0	0	0
Derby Road (Nicholson to Aberdare) Speed Plateau/Cushions (Blackspot)	21.00030	0	190,000	190,000	0	0	0	0	190,000	0	0	0
Nicholson Road - Derby Rd (Blackspot)	21.00009	92,990	0	92,990	0	43,000	0	0	0	49,990	0	0
Townshend Road - Barker Rd (Blackspot)	21.00019	78,100	0	78,100	0	46,110	0	0	0	31,990	0	0
<b>Sub-total</b>		<b>171,090</b>	<b>1,557,340</b>	<b>1,728,430</b>	<b>475,180</b>	<b>89,110</b>	<b>0</b>	<b>0</b>	<b>1,082,160</b>	<b>81,980</b>	<b>0</b>	<b>0</b>
<b>Lighting Improvements</b>												
St Lighting Improvements/Security Enhancement		0	238,710	238,710	238,710	0	0	0	0	0	0	0
- LED Upgrade Program - Dakin Street	07.00157	0	25,700	25,700	25,700	0	0	0	0	0	0	0
- LED Upgrade Program - Darbyshire Street	07.00521	0	8,970	8,970	8,970	0	0	0	0	0	0	0
- LED Upgrade Program - Derby Road	07.00030	0	80,680	80,680	80,680	0	0	0	0	0	0	0
- LED Upgrade Program - Duke Street	07.00152	0	3,590	3,590	3,590	0	0	0	0	0	0	0
- LED Upgrade Program - Harvey Road	07.00057	0	10,760	10,760	10,760	0	0	0	0	0	0	0
- LED Upgrade Program - McCallum Avenue	07.00130	0	7,530	7,530	7,530	0	0	0	0	0	0	0
- LED Upgrade Program - Minerva Lane	07.00534	0	10,040	10,040	10,040	0	0	0	0	0	0	0
- LED Upgrade Program - Northmore Street	07.00088	0	35,140	35,140	35,140	0	0	0	0	0	0	0
- LED Upgrade Program - Stevens Street	07.00156	0	15,060	15,060	15,060	0	0	0	0	0	0	0
- LED Upgrade Program - Wilsmore Street	07.00095	0	15,060	15,060	15,060	0	0	0	0	0	0	0
- LED Upgrade Program - Woolnourgh Street	07.00094	0	22,590	22,590	22,590	0	0	0	0	0	0	0
- LED Upgrade Program - Leccino Lane	07.00529	0	3,590	3,590	3,590	0	0	0	0	0	0	0
- LED Upgrade Program - Ambrose Lane	07.00519	0	5,380	5,380	5,380	0	0	0	0	0	0	0
- LED Upgrade Program - Arthur Street	07.00049	0	10,760	10,760	10,760	0	0	0	0	0	0	0
- LED Upgrade Program - Bedford Avenue	07.00123	0	8,970	8,970	8,970	0	0	0	0	0	0	0
- LED Upgrade Program - Barker Road	07.00013	241,000	0	241,000	0	241,000	0	0	0	0	0	0
St Lighting Improvements/Security Enhancement	07.28001	17,370	187,550	204,920	187,550	17,370	0	0	0	0	0	0
Uplighting - Rokeby Road	07.00004	0	699,240	699,240	699,240	0	0	0	0	0	0	0
<b>Sub-total</b>		<b>258,370</b>	<b>1,150,610</b>	<b>1,408,980</b>	<b>1,150,610</b>	<b>258,370</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streetscape Improvements</b>												
Public Realm - Forest/Postal/Station		661,920	1,103,550	1,765,470	1,103,550	579,430	0	0	0	82,490	0	0
- Forrest/Postal/Station	02.99999	661,920	1,103,550	1,765,470	1,103,550	579,430	0	0	0	82,490	0	0
Seddon Street	01.00143	26,280	0	26,280	0	26,280	0	0	0	0	0	0
Ada Street	02.00151	195,050	0	195,050	0	195,050	0	0	0	0	0	0
<b>Sub-total</b>		<b>883,250</b>	<b>1,103,550</b>	<b>1,986,800</b>	<b>1,103,550</b>	<b>800,760</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82,490</b>	<b>0</b>	<b>0</b>
<b>Laneways - Improvements/Renewals</b>												
ROW Resurfacing		0	120,310	120,310	120,310	0	0	0	0	0	0	0
- ROW 507	04.00507	0	31,560	31,560	31,560	0	0	0	0	0	0	0
- ROW 396	04.00396	0	17,150	17,150	17,150	0	0	0	0	0	0	0
- ROW 493	04.00493	0	38,130	38,130	38,130	0	0	0	0	0	0	0
- ROW 355	04.00355	0	23,910	23,910	23,910	0	0	0	0	0	0	0
- Bannear Lane	04.00559	0	9,560	9,560	9,560	0	0	0	0	0	0	0
<b>Sub-total</b>		<b>0</b>	<b>120,310</b>	<b>120,310</b>	<b>120,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME**  
**CAPITAL WORKS SUMMARY 2023/2024**

Project Name	Budget Account	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 \$	Funded from Municipal or Loan Funds C/fwd \$
<b>Park and Reserves</b>												
Reticulation Improvements		83,700	406,620	490,320	406,620	83,700	0	0	0	0	0	0
- Richard Diggins Park		0	58,740	58,740	58,740	0	0	0	0	0	0	0
- Richard Diggins Park	16.10413	0	29,370	29,370	29,370	0	0	0	0	0	0	0
- Richard Diggins Park	16.10413	0	29,370	29,370	29,370	0	0	0	0	0	0	0
- Roberts Road	16.10416	0	16,940	16,940	16,940	0	0	0	0	0	0	0
- Daglish Park	16.10302	83,700	0	83,700	0	83,700	0	0	0	0	0	0
- SRA + Streetscapes	16.10416	0	330,940	330,940	330,940	0	0	0	0	0	0	0
		<b>83,700</b>	<b>406,620</b>	<b>490,320</b>	<b>406,620</b>	<b>83,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Playground Equipment Improvements		74,070	129,900	203,970	129,900	74,070	0	0	0	0	0	0
- Hickey Avenue Park	19.10204	74,070	73,420	147,490	73,420	74,070	0	0	0	0	0	0
- McCallum Park	19.10408	0	56,480	56,480	56,480	0	0	0	0	0	0	0
- Park Street Park	19.10409	0	57,820	57,820	57,820	0	0	0	0	0	0	0
- Redfern Street Park	19.10412	0	56,480	56,480	56,480	0	0	0	0	0	0	0
		<b>74,070</b>	<b>244,200</b>	<b>318,270</b>	<b>244,200</b>	<b>74,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Public Domain Furniture Improvements		0	590,090	590,090	590,090	0	0	0	0	0	0	0
- Subiaco Common	18.10207	0	193,630	193,630	193,630	0	0	0	0	0	0	0
- Centro North (Renew Deck)	18.10510	0	114,080	114,080	114,080	0	0	0	0	0	0	0
- Cliff Sadlier Reserve (Renew Bridge)	18.10202	0	282,380	282,380	282,380	0	0	0	0	0	0	0
		<b>0</b>	<b>590,090</b>	<b>590,090</b>	<b>590,090</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Park Lighting Improvements		174,440	0	174,440	0	174,440	0	0	0	0	0	0
- Rosalie Park	17.10103	174,440	0	174,440	0	174,440	0	0	0	0	0	0
- Subiaco Common	17.10207	19,100	0	19,100	0	19,100	0	0	0	0	0	0
		<b>193,540</b>	<b>0</b>	<b>193,540</b>	<b>0</b>	<b>193,540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-total</b>		<b>351,310</b>	<b>1,240,910</b>	<b>1,592,220</b>	<b>1,240,910</b>	<b>351,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Environmental Improvements</b>												
Landscaping Improvements		278,440	338,840	617,280	338,840	278,440	0	0	0	0	0	0
- Rosalie Park	15.10103	278,440	338,840	617,280	338,840	278,440	0	0	0	0	0	0
Lake Environment Improvements	15.10453	0	41,620	41,620	41,620	0	0	0	0	0	0	0
Greening Strategy	15.10450	0	52,030	52,030	52,030	0	0	0	0	0	0	0
Storm Water Quality Strategy	15.10451	0	52,030	52,030	52,030	0	0	0	0	0	0	0
Street Trees - City Wide Street Tree Planting Renewal	10.80042	0	162,150	162,150	162,150	0	0	0	0	0	0	0
Cycling Improvements		347,640	1,135,530	1,453,170	855,530	347,640	0	0	280,000	0	0	0
- Bike Parking /End of Trip	02.10508	0	11,950	11,950	11,950	0	0	0	0	0	0	0
- Rosalie Park (Path Lighting - LRCI)	02.10508	0	143,440	143,440	63,440	0	0	0	80,000	0	0	0
- Thomas / Rokeby Rd		30,000	0	0	0	30,000	0	0	0	0	0	0
- Bike Plan Projects	02.10508	17,080	0	17,080	0	17,080	0	0	0	0	0	0
- Thomas / Hamersley Rd	02.10508	56,910	0	56,910	0	56,910	0	0	0	0	0	0
- Stubbs Tce PSP (Nash St to Hay St)	02.10508	22,770	0	22,770	0	22,770	0	0	0	0	0	0
- Bike Parking facilities – Subiaco Square Road and Rosalie Primary	02.10508	8,440	0	8,440	0	8,440	0	0	0	0	0	0
- Kings Park (PSP)	02.10508	45,520	0	45,520	0	45,520	0	0	0	0	0	0
- Keightley Road / Evans Street		68,460	239,060	307,520	139,060	68,460	0	0	100,000	0	0	0
- Stubbs Terrace PSP (Nash St to Hay St)	02.00028	0	454,200	454,200	454,200	0	0	0	0	0	0	0
- Bagot Road Theatre Gardens	02.00012	0	23,910	23,910	23,910	0	0	0	0	0	0	0
- Subiaco Square	02.00537	0	23,910	23,910	23,910	0	0	0	0	0	0	0
- Roberts Road PSP	02.00005	60,000	0	60,000	0	60,000	0	0	0	0	0	0
<b>Sub-total</b>		<b>587,620</b>	<b>1,543,140</b>	<b>2,130,760</b>	<b>1,363,140</b>	<b>587,620</b>	<b>0</b>	<b>0</b>	<b>180,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

**NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME**  
**CAPITAL WORKS SUMMARY 2023/2024**

Project Name	Budget Account	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 \$	Funded from Municipal or Loan Funds C/fwd \$
<b>Other Projects</b>												
Car Parking Improvements		0	609,280	609,280	609,280	0	0	0	0	0	0	0
- Seddon Street	12.09501	0	97,300	97,300	97,300	0	0	0	0	0	0	0
- Rowland Street	12.09008	0	311,980	311,980	311,980	0	0	0	0	0	0	0
- Parking Management Information System (Various)	12.09502	0	200,000	200,000	200,000	0	0	0	0	0	0	0
Street Furniture Improvements		0	191,250	191,250	191,250	0	0	0	0	0	0	0
- Rokeby Road	08.00004	0	155,390	155,390	155,390	0	0	0	0	0	0	0
- General Street Furniture Improvements	08.99999	0	35,860	35,860	35,860	0	0	0	0	0	0	0
Bus Shelter Improvements	09.99999	0	0	0	0	0	0	0	0	0	0	0
Public Art (*)		0	645,000	645,000	645,000	0	0	0	0	0	0	0
- Public Art - SubiPOP: Postal Walk	14.14101	0	125,000	125,000	125,000	0	0	0	0	0	0	0
- Public Art - SubiPOP: Forrest Walk	14.14101	0	60,000	60,000	60,000	0	0	0	0	0	0	0
- Public Art - Paint Subi 2.0	14.14101	0	185,000	185,000	185,000	0	0	0	0	0	0	0
- Public Art - Subi Greenwalks	14.14101	0	75,000	75,000	75,000	0	0	0	0	0	0	0
- Public Art - Seddon Street	14.14101	0	200,000	200,000	200,000	0	0	0	0	0	0	0
<b>Sub-total</b>		<b>92,460</b>	<b>1,481,390</b>	<b>1,573,850</b>	<b>1,481,390</b>	<b>92,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Land, Buildings &amp; Furniture</b>												
Building Facilities Improvements		1,996,650	791,000	2,787,650	791,000	1,996,650	0	0	0	0	0	0
- Lords Recreation Centre	25.20074	385,010	0	385,010	0	385,010	0	0	0	0	0	0
- Lords Recreation Centre	25.20074		280,000	280,000	280,000	0	0	0	0	0	0	0
- Museum Storeroom	25.20025	0	8,000	8,000	8,000	0	0	0	0	0	0	0
- Palms Community Centre	25.20011	0	100,000	100,000	100,000	0	0	0	0	0	0	0
- Palms Shelter	25.20072	0	3,000	3,000	3,000	0	0	0	0	0	0	0
- Rosalie East Pavilion (RSA)	25.20016	0	115,000	115,000	115,000	0	0	0	0	0	0	0
- Rosalie West Pavilion (SJFC and Lacrosse)	25.20008	0	55,000	55,000	55,000	0	0	0	0	0	0	0
- 8 Rupert Street	25.20028	0	55,000	55,000	55,000	0	0	0	0	0	0	0
- Admin Centre (Bishop Street)	25.20030	0	130,000	130,000	130,000	0	0	0	0	0	0	0
- Daglish Tennis Club	25.20014	67,830	45,000	112,830	45,000	67,830	0	0	0	0	0	0
- EXELoo Toilets Lake Jualbup	25.20004	7,500	0	7,500	0	7,500	0	0	0	0	0	0
- EXELoo Toilets Mueller Park	25.20057	12,500	0	12,500	0	12,500	0	0	0	0	0	0
- EXELoo Toilets Station Square	25.20082	27,500	0	27,500	0	27,500	0	0	0	0	0	0
- Lake Jualbup Rotunda	25.20020	15,150	0	15,150	0	15,150	0	0	0	0	0	0
- Market Square Rotunda	25.20091	10,150	0	10,150	0	10,150	0	0	0	0	0	0
- Rosalie Pre-primary	25.20021	9,010	0	9,010	0	9,010	0	0	0	0	0	0
- E H Parker Library - CCTV Upgrade and Exterior Refurbishment	25.20023	1,462,000	0	1,462,000	0	1,462,000	0	0	0	0	0	0
Investment Assets Acquisitions/Developments/Disposal Works		140,830	40,000	180,830	40,000	140,830	0	0	0	0	0	0
- 39 Bishop Street	25.20039	0	40,000	40,000	40,000	0	0	0	0	0	0	0
- 55 Salvado Road, Wembley	25.20056	140,830	0	140,830	0	140,830	0	0	0	0	0	0
Major Information Systems Improvements		868,770	180,000	1,048,770	180,000	868,770	0	0	0	0	0	0
- Records Projects (Workflow Automation)	29.29026	60,000	140,000	200,000	140,000	60,000	0	0	0	0	0	0
- Cybersecurity - MFA & Device Management	29.29044	86,500	40,000	126,500	40,000	86,500	0	0	0	0	0	0
- Authority (Online Leave/Electronic Forms/Acc Pay/Timesheets)	29.29001	34,990	0	34,990	0	34,990	0	0	0	0	0	0
- Web Development	29.29005	9,930	0	9,930	0	9,930	0	0	0	0	0	0
- Customer Request Tracking	29.29006	58,640	0	58,640	0	58,640	0	0	0	0	0	0
- Mobile Computing	29.29019	20,000	0	20,000	0	20,000	0	0	0	0	0	0
- Storage Expansion	29.29030	20,000	0	20,000	0	20,000	0	0	0	0	0	0
- Council Chamber AV Upgrade	29.29037	103,500	0	103,500	0	103,500	0	0	0	0	0	0
- Website Customer Self Portal (customer self service)	29.29040	35,000	0	35,000	0	35,000	0	0	0	0	0	0
- ICT Plan Initiatives	29.29042	160,360	0	160,360	0	160,360	0	0	0	0	0	0
- Microsoft Office Migration	29.29043	95,000	0	95,000	0	95,000	0	0	0	0	0	0
- DR and Business Continuity	29.29045	85,000	0	85,000	0	85,000	0	0	0	0	0	0
- IT Projects (Council Live Streaming)	29.29500	45,000	0	45,000	0	45,000	0	0	0	0	0	0
- Other Information Systems Improvements - Security	29.29999	54,850	0	54,850	0	54,850	0	0	0	0	0	0

**NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME**  
**CAPITAL WORKS SUMMARY 2023/2024**

Project Name	Budget Account	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 \$	Funded from Municipal or Loan Funds C/fwd \$
Major Information Technology Improvements		409,700	128,300	538,000	128,300	409,700	0	0	0	0	0	0
- SOE Specialist Software	601084.0997.08	0	79,800	79,800	79,800	0	0	0	0	0	0	0
- UPS - Standard Soze	601084.0997.08	0	3,500	3,500	3,500	0	0	0	0	0	0	0
- UPS - Admin Service Room	601084.0997.08	0	30,000	30,000	30,000	0	0	0	0	0	0	0
- Chamber	601084.0997.08	15,000	15,000	30,000	15,000	15,000	0	0	0	0	0	0
- Replacement of printers	601084.0997.08	32,500	0	32,500	0	32,500	0	0	0	0	0	0
- Replacement of server storage, security upgrades, interactive screens	601084.0997.08	92,000	0	92,000	0	92,000	0	0	0	0	0	0
- PC Refresh, wireless networking, printers	601084.0997.08	270,200	0	270,200	0	270,200	0	0	0	0	0	0
<b>Sub-total</b>		<b>3,415,950</b>	<b>1,139,300</b>	<b>4,555,250</b>	<b>1,139,300</b>	<b>3,415,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Lords Recreation Centre</b>												
Information Technology Improvements		0	40,400	40,400	40,400	0	0	0	0	0	0	0
- Computer Hardware & Operating Systems (Lords)	601084.0948.08	0	40,400	40,400	40,400	0	0	0	0	0	0	0
Furniture & Equipment Improvements	601084.0948.08	0	0	0	0	0	0	0	0	0	0	0
<b>Sub-total</b>		<b>0</b>	<b>40,400</b>	<b>40,400</b>	<b>40,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Compliance Services</b>												
Mosquito Identification Microscope	601084.0985.08	0	5,000	5,000	5,000	0	0	0	0	0	0	0
<b>Sub-total</b>		<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-total (Capital)</b>		<b>9,657,890</b>	<b>11,787,930</b>	<b>21,445,820</b>	<b>9,666,545</b>	<b>9,378,420</b>	<b>0</b>	<b>0</b>	<b>2,121,385</b>	<b>279,470</b>	<b>0</b>	<b>0</b>
<b>Plant and Equipment</b>		<b>0</b>	<b>4,231,520</b>	<b>4,231,520</b>	<b>3,433,520</b>	<b>0</b>	<b>798,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL WORKS PROPOSALS</b>		<b>9,657,890</b>	<b>16,019,450</b>	<b>25,677,340</b>	<b>13,100,065</b>	<b>9,378,420</b>	<b>798,000</b>	<b>0</b>	<b>2,121,385</b>	<b>279,470</b>	<b>0</b>	<b>0</b>

(\*) These projects will be subject to Council consideration prior to commencing the works.

**PLANT AND EQUIPMENT SUMMARY 2023-2024**

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	Municipal	WDV	Gain (-)	Loss
<b>LIGHT VEHICLES</b>											
<b>EXECUTIVE MANAGEMENT</b>											
Director Development Services	LV341	1061	3088	1HIT406	46,000	30,000	16,000	0	20,000	(10,000)	0
Director Business Improvement	LV342	1107	3025	1HOL265	60,000	30,000	30,000	0	22,000	(8,000)	0
<b>COMMERCIAL SERVICES</b>											
Manager Commercial Services & Property	LV334	1049	3087	1HFD036	47,500	24,000	23,500	0	22,000	(2,000)	0
<b>CUSTOMER SERVICES</b>											
Admin Pool Vehicle	LV316	947	3052	1GVU002	45,000	15,000	30,000	0	20,000	0	5,000
<b>HEALTH &amp; COMPLIANCE SERVICES</b>											
Manager Health & Compliance Services	LV327	985	3081	1HBC831	38,500	15,000	23,500	0	15,000	0	0
Coordinator Environmental Health	LV328	986	3089	1HBC833	33,500	15,000	18,500	0	10,250	(4,750)	0
Ranger Vehicle	LV317	948	3047	1GVU003	45,000	15,000	30,000	0	20,000	0	5,000
Ranger Vehicle	LV318	949	3048	1GVU004	45,000	15,000	30,000	0	20,000	0	5,000
Ranger Vehicle	LV320	952	3046	1GYQ563	35,000	15,000	20,000	0	15,000	0	0
Ranger Vehicle	LV321	956	3045	1GYG080	35,000	15,000	20,000	0	15,000	0	0
<b>PLANNING SERVICES</b>											
Principal Building Surveyor	LV319	951	3049	1GXP960	35,000	15,000	20,000	0	12,000	(3,000)	0
<b>LORDS RECREATION SERVICES</b>											
Manager Recreation Services	LV329	987	3062	1HCK370	38,500	15,000	23,500	0	15,000	0	0
<b>ECONOMIC DEVELOPMENT &amp; PLACE</b>											
Manager Economic Development & Place	LV338	3139	3143	1HNG493	38,500	15,000	23,500	0	15,250	0	250
<b>INFORMATION SERVICES</b>											
Manager Information Services	LV337	1085	3136	1HKB665	38,500	15,000	23,500	0	15,300	0	300
<b>FINANCIAL SERVICES</b>											
Manager Financial Services	LV340	1086	3135	1HKB654	38,500	15,000	23,500	0	15,000	0	0
<b>PARKS &amp; ENVIRONMENT SERVICES</b>											
Coordinator Parks Operations	LV331	989	3082	1HEF024	33,500	15,000	18,500	0	15,000	0	0
Coordinator Parks Development	LV339	3140	3144	1HNG492	33,500	15,000	18,500	0	15,000	0	0
<b>ENGINEERING SERVICES</b>											
Pool Vehicle	LV306	887	3017	1GPT946	40,000	15,000	25,000	0	15,000	0	0
Pool Vehicle	LV315	940	3050	1GVU001	45,000	15,000	30,000	0	20,000	0	5,000
Pool Vehicle	LV322	957	3062	1GZB364	35,000	15,000	20,000	0	15,000	0	0
Coordinator Traffic & Development	LV332	990	3085	1HFC944	33,500	15,000	18,500	0	15,000	0	0
Principal Engineer	LV333	992	3086	1HDG953	38,500	15,000	23,500	0	15,000	0	0
Coordinator Asset & Sustainability	LV335	1050	3083	1HFD038	33,500	15,000	18,500	0	15,000	0	0
Coordinator Infrastructure & Waste	LV330	988	3090	1HCK371	33,500	15,000	18,500	0	15,000	0	0
<b>WASTE &amp; INFRASTRUCTURE MAINTENANCE</b>											
Pool Vehicle	LV305	886	3018	1GPT947	40,000	15,000	25,000	0	15,000	0	0
<b>TOTAL LIGHT VEHICLES</b>					<b>985,500</b>	<b>414,000</b>	<b>571,500</b>	<b>0</b>	<b>406,800</b>	<b>-27,750</b>	<b>20,550</b>

PLANT AND EQUIPMENT SUMMARY 2023-2024

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	Municipal	WDV	Gain (-)	Loss
HEAVY VEHICLES											
PARKS & ENVIRONMENT											
Hino 500 Series 1628 Short Dual Steer Water Truck	HV66	869	2968	1GLL027	200,000	25,000	175,000	0	50,000		25,000
Hino 300 Series 816 XLong Crew Auto	HV69	897	3031	1GUG971	155,000	25,000	130,000	0	30,000		5,000
TOTAL					355,000	50,000	305,000	0	80,000	0	30,000
WASTE											
Mercedes Econic 2630LL Waste Wagon (Wally)	HV63	825	2953	1GIP051	450,000	70,000	380,000	0	100,000		30,000
Mercedes Econic 2630LL Waste Wagon (Recyclone)	HV64	826	2952	1GIP052	450,000	70,000	380,000	0	100,000		30,000
Mercedes Econic 2630LL Waste Wagon (George)	HV67	878	3009	1GOH302	450,000	70,000	380,000	0	60,000	(10,000)	0
Volvo FE8 Dual Steer Side Loading Wast Compactor	HV68	885	3019	1GRL157	450,000	70,000	380,000	0	35,000	(35,000)	0
TOTAL					1,800,000	280,000	1,520,000	0	295,000	-45,000	60,000
TRUCKS & PLANT											
Hino 300 Series 716 Auto Medium Flocon	HV61	827	2956	1GIY572	210,000	30,000	180,000		20,000	(10,000)	0
TOTAL					210,000	30,000	180,000	0	20,000	(10,000)	0
TOTAL HEAVY VEHICLES					2,365,000	360,000	2,005,000	0	395,000	-55,000	90,000
MAJOR PLANT											
PARKS & ENVIRONMENT											
Peruzzo Rotovac Sweeper	MP88	765	2904	21811	15,000	2,000	13,000	0	2,430		430
2007 Hamm HD12 Double drum Articulated Roller	MP72	370	1963	1CRD758	46,000	6,000	40,000	0	160	(5,840)	0
Toro Groundmaster 3500-D Mower Ride On	MP93	888	3026	1GSM052	60,000	5,000	55,000	0	8,000		3,000
Toro Groundmaster 7210 Mower Ride On	MP94	889	3027	1GSM053	45,000	5,000	40,000	0	8,000		3,000
Trailer Box Tandem Caged - 2400 x 1500 Yellow	MP96	902	3040	1TUG288	10,000	2,000	8,000	0	0	(2,000)	0
Trailer Box Tandem Caged - 2400 x 1500 Yellow	MP97	903	3041	1TUG289	10,000	2,000	8,000	0	0	(2,000)	0
Kubota RTV-X900W-H-AU (P1)	MP105	1058	3077	1HIC353	30,000	1,000	29,000	0	2,500		1,500
Kubota RTV-X900W-H-AU (P2)	MP106	1059	3078	1HIC354	30,000	1,000	29,000	0	2,430		1,430
TOTAL					246,000	24,000	222,000	0	23,520	(9,840)	9,360
TOTAL MAJOR PLANT					246,000	24,000	222,000	0	23,520	-9,840	9,360
MINOR PLANT											
PARKING											
Ticket Machines (Modem Upgrade)	Various	N.A.	Various	N.A.	249,000	0	249,000	0	0	0	0
LORDS											
Plant & Equipment	Various	N.A.	Various	N.A.	30,000	0	30,000	0	0	0	0
WASTE											
Solar Bins	N.A.	N.A.	N.A.	N.A.	90,000	0	90,000	0	0	0	0
660L Bins	N.A.	N.A.	N.A.	N.A.	51,000	0	51,000	0	0	0	0
FOGO Rollout Green Lidded 240L Bins	N.A.	N.A.	N.A.	N.A.	215,020	0	215,020	0	0	0	0
TOTAL MINOR PLANT					635,020	0	635,020	0	0	0	0
TOTAL PLANT REPLACEMENT BUDGET					4,231,520	798,000	3,433,520	0	825,320	-92,590	119,910

**CARRIED FORWARD SCHEDULE Operating**  
**Carried Forward Projects 2023-2024**

Activity	Description Of Carry Forward Activity	Amount
<b>BUSINESS IMPROVEMENT</b>		
<b>COMMUNICATIONS AND ENGAGEMENT</b>		
<b>Recurrent Projects</b>		
Strategic Community Plan	Review to support development of Council Plan	63,500
<b>CORPORATE SERVICES</b>		
<b>COMMERCIAL SERVICES &amp; PROPERTY</b>		
<b>Recurrent Projects</b>		
Data Acquisition	Lease/property register review and update	3,800
<b>OTHER GOVERNANCE</b>		
<b>Recurrent Projects</b>		
Recurrent Projects	To complete review projects (Regulation 17 Review / FM Regulation Review etc).	43,300
Specialist Advice	Council Plan, Local Law Reviews, and annual benchmarking PWC	19,100
<b>Non-recurrent Projects</b>		
Non-recurrent Projects	To develop and review the City's Risk Register framework and registers.	35,450
<b>FINANCIAL SERVICES</b>		
<b>Recurrent Projects</b>		
Asset Valuations	Data collection and valuation of Assets at Fair Value for financial reporting purposes	144,000
<b>COMMERCIAL PARKING</b>		
<b>Recurrent Projects</b>		
Parking Projects	Ticket Machine Communication update in 2023/24	55,000
<b>DEVELOPMENT SERVICES</b>		
<b>ECONOMIC DEVELOPMENT</b>		
<b>Recurrent Projects</b>		
Business Support	Funding to support the small business community of Subiaco through initiatives and programs.	25,000
<b>Non-recurrent Projects</b>		
Business Grants	Business Grants Program	19,800
<b>PLACE MANAGEMENT</b>		
<b>Operational Expenses</b>		
Market Research	Market Research as part of a review of the Marketing Strategy and in particular destination event attraction and retention.	8,960
<b>Other Expenses</b>		
Partnership Contributions	See Subicao Sponsorship	29,350
<b>Recurrent Projects</b>		
Festive Decorations	Festive Decorations	15,000
<b>LIBRARY</b>		
<b>Operational Expenses</b>		
Craig Silvey Award	Annual award for young writers - New patron - Craig Silvey Award	2,000
<b>MUSEUM</b>		
<b>Operational Expenses</b>		
Oral History	Collection of oral histories	9,900
<b>COMMUNITY PROGRAMS</b>		
<b>Operational Expenses</b>		
Positive Ageing Initiatives	To provide opportunities to offer positive ageing events to Seniors living in the City.	.
<b>Other Expenses</b>		
Partnership Contributions	Partnerships in homelessness initiatives	20,000
<b>Recurrent Projects</b>		
Community Safety Initiatives	Community Safety initiatives - including community outreach in conjunction with other local councils and State Government. Conducting an outreach pilot project commencing in 22/23 continuing 23/24 to respond to homelessness in Subiaco.	25,000

**CARRIED FORWARD SCHEDULE**  
**Operating Carried Forward Projects 2023-24**

Activity	Description Of Carry Forward Activity	Amount
<b>COMMUNITY DEVELOPMENT SERVICES</b>		
<b>Other Expenses</b>		
Children & Families and Youth Initiatives	Children & Families and Youth Initiatives	20,000
Community Events	Community Events	5,000
<b>Recurrent Projects</b>		
<b>Non-recurrent Projects</b>		
Non-recurrent Projects	Reconciliation Action Plan	120,000
<b>PLANNING SERVICES</b>		
<b>Recurrent Projects</b>		
Planning and Heritage Studies	Projects to implement the Local Planning Strategy and Local Planning Scheme. Includes the preparation of precinct plans, technical studies and other planning related matters. Includes Subiaco Activity Centre Plan.	250,000
Heritage Incentives	To allow for heritage incentives contained in the City's Heritage Strategy under the theme Supporting. Incentives include the City's Heritage Advisory Service and the preparation of resources that increase knowledge and assist owners with heritage conservation.	17,150
<b>RECREATION &amp; COMMUNITY FACILITIES ADMINISTRATION</b>		
<b>Other Expenses</b>		
Donations, Contributions & Grants Made	Provision of sports development grants.	1,000
<hr/> <b>TECHNICAL SERVICES</b> <hr/>		
<b>HEALTH SERVICES</b>		
<b>Recurrent Projects</b>		
Recurrent Projects	Public health education programs	7,000
<b>Non-recurrent Projects</b>		
Public Health Plan	Implementation of Public Health Plan	19,500
<b>COMPLIANCE SERVICES</b>		
<b>Non-recurrent Projects</b>		
Non-recurrent Projects	Parking permit review	50,000
<b>PARKS OVERHEADS</b>		
<b>Recurrent Projects</b>		
Recurrent Projects	Groundwater meter testing and replacement as per legislative requirement	25,000
Data Acquisition	Data capture - Urban Forest/Parks assets to determine vegetation and canopy cover through the City and for integrating into RAMM	5,000
<b>Non-recurrent Projects</b>		
Regional Joint Initiatives	WESROC projects (including aquifer recharge)	102,900
<b>INFRASTRUCTURE SERVICES</b>		
<b>Recurrent Projects</b>		
Data Acquisition	Collection of data to support the Asset Management Working Group outcomes	22,300
Corporate Carbon Reduction Plan	Implement CCRP actions from the Sustainability and Resilience Strategy	12,500
Transport Access & Parking Strategy Projects	Transport Access & Parking Strategy Projects	90,000
Asset Management	Road and Footpath Condition Assessment	65,220
<b>WASTE OVERHEADS</b>		
<b>Recurrent Projects</b>		
Recurrent Projects	Waste review - Route Optimisation	10,300
<b>Total Operating Carried Forward Projects</b>		<b>1,342,030</b>
<hr/> <b>SELF SUPPORTING LOAN</b> <hr/>		
Payments for Financial Assets - Self Supporting Loan	Self Supporting Loan to the Regal Theatre Foundation Limited (Item C11, Ordinary Council Meeting 23 March 2021)	200,000
<b>Total Carried Forward Self Supporting Loan</b>		<b>200,000</b>
<b>TOTAL CARRIED FORWARD PROJECTS</b>		<b>1,542,030</b>

OPERATING SCHEDULES  
Projects/Programmes 2023/24

A/c No.	Activity	Budget 23/24 Description	Carried Forward Amounts	Budget 23/24	Total
<b>DEVELOPMENT SERVICES</b>					
<b>RECREATION &amp; COMMUNITY FACILITIES ADMINISTRATION</b>					
<b>Other Expenses</b>					
548920.7201.79	Donations, Contributions & Grants Made	Provision of sports development grants.	1,000	10,000	11,000
548920.7208.79	Partnership Contributions	Provision of community sport and recreation partnerships.	-	5,000	5,000
<b>COMMUNITY DEVELOPMENT PROGRAMS</b>					
<b>Operational Expenses</b>					
90.90001	Sunset at Subi	Provision of community concerts to build community connections through locally based events for residents. Additional 5k required for First Aid Officers and Security personal to meet new Environment Health and Compliance requirements.	-	130,000	130,000
90.90010	Community Events	Community events and commemorations e.g. NAIDOC Week, Reconciliation Week, ANZAC Day and Remembrance Day	5,000	35,000	40,000
90.90004	Youth Strategy Expenditure	Delivery of the Youth portfolio, including but not limited to; Subi Voice of Youth (SVY), Subi Kids Crew (SKC), Upskill.	10,000	35,000	45,000
90.90004	Youth Strategy Expenditure	New youth project to commence 23/24 under direction of new Youth Officer - upskilling professional development opportunity for you Subi residents	10,000	-	10,000
90.90050	<b>Operational Expenses</b> Positive Ageing (90.90050) (521515.3142.61)	This funding provides initiatives such as Film Club, Age-Friendly events, Community Lunches and Seniors Out'n'About bus trips to name a few. These initiatives enable seniors to remain active, independent and highly participative members of the community.		40,000	40,000
521515.3138.61	Community Organisation Support	To provide training and support for Community Organisations within Subiaco so as to increase their capacity to deliver services to residents; and be sustainable. Training calendar is in place for 2023/24		17,510	17,510
521515.3601.61	Volunteers Programme	Funding for the annual volunteer thank you lunch and to support volunteers across all city functions		15,000	15,000
521520.7204.79	<b>Other Expenses</b> Community Development Grants	2 x Community Grant Rounds		30,000	30,000
521520.7208.79	Partnership Contributions	Funding for various welfare City partnerships responding to need, including homelessness, Earthwise, Wandana Community Association, Dress for Success, Subi Justice Centre etc .	20,000	32,000	52,000
521520.7209.79	Youth Grants & Contributions	Youth achievement grants	-	15,000	15,000
521530.3920.61	<b>Recurrent Projects</b> Community Safety Initiatives	Community Safety initiatives - including community outreach in conjunction with other local councils and State Government. Conducting an outreach pilot project commencing in 22/23 continuing 23/24 to respond to homelessness in Subiaco.	25,000	15,000	40,000
521530.3922.61	Social Development Projects	To deliver programs and projects supporting vulnerable members of the community, particularly through initiatives to support health and wellbeing	-	10,000	10,000

**OPERATING SCHEDULES**  
**Projects/Programmes 2023/24**

<b>A/c No.</b>	<b>Activity</b>	<b>Budget 23/24 Description</b>	<b>Carried Forward Amounts</b>	<b>Budget 23/24</b>	<b>Total</b>
<b>521530.3930.61</b>	Active Transport Initiatives	Initiatives to get the community (residents, as well as people that come to the City for work) to use alternative modes of transport e.g. walking, school bus and cycling. Also celebrating Bike Month		10,000	<b>10,000</b>
<b>521530.3936.61</b>	Access and Inclusion Initiatives	Legislative Requirement; and required to deliver initiatives in accordance with the City's Disability Access and Inclusion Plan		8,000	<b>8,000</b>
<b>521530.3989.61</b>	Health & Wellbeing Initiatives	Health and Wellbeing Initiatives - such as Mental Health Week, working with vulnerable community members	-	8,000	<b>8,000</b>
<b>521531.3953.61</b>	<b>Non-recurrent Projects</b> New Initiatives	Delivery of a range of smaller initiatives that have an impact on community wellbeing		2,000	<b>2,000</b>
<b>549020.7208.79</b>	<b>Other Expenses</b> Partnership Contributions	Funding for various recreation and cultural City partnerships including Subi Farmers Market, Voiceworks, Subi Primary School Pool, Mens Shed etc .		38,000	<b>38,000</b>
<b>549030.3943.61</b>	<b>Recurrent Projects</b> Photographic Awards	Annual Film Awards		11,000	<b>11,000</b>
<b>549031.3951.61</b>	<b>Non-recurrent Projects</b> Non-Recurrent Projects	Scribblers Festival program no longer continuing. Funds currently applied against funding budget shortfall.	-	-	-
<b>549031.3951.61</b>	Non recurrent projects	Reconciliation Action Plan - delayed due to Reconciliation Australia approval delay	120,000	-	<b>120,000</b>
<b>549031.3953.61</b>	New Initiatives	New initiatives for 23/24 including increased expenses associated with meeting service delivery requirements to respond to trends and community need		3,610	<b>3,610</b>
	<b>LIBRARY</b> <b>Operational Expenses</b>				
<b>547015.3651.61</b>	Adult Events	Delivery of monthly library talks, adult evening talks and events		11,000	<b>11,000</b>
		Delivery of a diverse range of initiatives designed to engage with children at the Subiaco Library, including but not limited to Rhymetime, Storytime and school holiday activities		11,000	<b>11,000</b>
<b>547015.3655.61</b>	Childrens Events				
<b>547015.3660.61</b>	Shaun Tan Award	Annual award for young artists		15,500	<b>15,500</b>
<b>547015.3661.61</b>	Craig Silvey Award	Annual award for young writers - New patron - Craig Silvey Award	2,000	13,000	<b>15,000</b>
<b>547030.3906.61</b>	<b>Recurrent Projects</b> Community Education	Provision of community education sessions as the Subiaco Library, including but not limited to Digication, Mental Health Week, FOGO		10,330	<b>10,330</b>
<b>547030.3901.61</b>	Recurrent Projects	Library participation in benchmarking project. This provided the opportunity to compare to other LGA's and identify areas for improvement		960	<b>960</b>
<b>547031.3953.61</b>	<b>Non-recurrent Projects</b> New Initiatives	Technology programs for Library users		4,670	<b>4,670</b>
	<b>MUSEUM</b> <b>Operational Expenses</b>				
<b>547515.3701.61</b>	Conservation	Conservation, accessioning and safe housing, including offsite storage of the Museum's collection		20,000	<b>20,000</b>
<b>547515.3702.61</b>	Exhibitions	Curation of Subiaco Museum exhibitions - Display cabinets to be updated	-	9,000	<b>9,000</b>

**OPERATING SCHEDULES**  
**Projects/Programmes 2023/24**

<b>A/c No.</b>	<b>Activity</b>	<b>Budget 23/24 Description</b>	<b>Carried Forward Amounts</b>	<b>Budget 23/24</b>	<b>Total</b>
<b>547515.3704.61</b>	Oral History	Oral History recordings - recordings of living former Mayors and Councillors for the digital honour board	9,900	5,000	<b>14,900</b>
<b>547515.3706.61</b>	Museum Educational Activities	To increase programming of school, family and seniors programs within the Museum.		7,080	<b>7,080</b>
<b>547531.3951.61</b>	<b>Non Recurrent Projects</b> Non-recurrent Projects	Collections management strategy and storage solutions	-	30,000	<b>30,000</b>
<b>547531.3989.61</b>	Honour Boards	Provision of honour boards to represent previous sitting Elected Members	-		-
<b>547530.3921.61</b>	<b>Recurrent Projects</b> Local History Projects	Provision of local history projects including but not limited to See Subi on Sunday, Heritage Month Activities, Family Activites and museum exhibition events	-	8,240	<b>8,240</b>
<b>PLANNING SERVICES</b>					
<b>Operational Expenses</b>					
<b>530015.3139.61</b>	Heritage Activities	To provide for administrative activities in relation to the City's heritage management.		3,090	<b>3,090</b>
<b>530015.3753.61</b>	Heritage support	Engagement of expert heritage advice in relation to the assessment of complex development proposals.		5,300	<b>5,300</b>
<b>530015.3757.61</b>	Professional Advice - SAT Reviews	Represent the City of Subiaco at State Administrative Tribunal matters relating to planning proposals		31,350	<b>31,350</b>
<b>530030.3941.61</b>	<b>Recurrent Projects</b> Planning and Heritage Studies	Projects to implement the Local Planning Strategy and Local Planning Scheme. Includes the preparation of precinct plans, technical studies and other planning related matters.Includes Subiaco Activity Centre Plan.	250,000	173,790	<b>423,790</b>
<b>530030.3946.61</b>	Heritage Incentives	To allow for heritage incentives contained in the City's Heritage Strategy under the theme Supporting. Incentives include the City's Heritage Advisory Service and the preparation of resources that increase knowledge and assist owners with heritage conservation.	17,150	15,450	<b>32,600</b>
<b>530030.3948.61</b>	Heritage Grants	To allow for the Heritage Grants established by Council in August 2013 (Item D16) and contained in the Heritage Strategy endorsed by Council on 10 December 2019.		50,000	<b>50,000</b>
<b>530030.3986.61</b>	Heritage Surveys	Relates to Council's obligations under the Heritage Act 2018 and the Planning and Development Act 2005 in relation to the preparation and review of the Local Heritage Survey and the assessment of places and		58,720	<b>58,720</b>
<b>BUILDING SERVICES</b>					
<b>566030.3907.61</b>	<b>Recurrent projects</b> Public Information Program	Building education program, focusing on private swimming pool enclosure safety.		2,060	<b>2,060</b>
<b>ECONOMIC DEVELOPMENT</b>					
<b>Other Expenses</b>					
<b>565020.7208.79</b>	Partnership Contributions	Partnership agreement with Western Suburbs Business Association	-	20,000	<b>20,000</b>
<b>565030.3905.61</b>	<b>Recurrent Projects</b> Business Support	Funding to support the small business community of Subicao through initiatives and programs.	25,000	82,420	<b>107,420</b>
<b>565030.3923.61</b>	Economic Development Projects	Economic Development projects and programs - a new Economic Development strategy will be created	-	51,510	<b>51,510</b>

**OPERATING SCHEDULES**  
**Projects/Programmes 2023/24**

<b>A/c No.</b>	<b>Activity</b>	<b>Budget 23/24 Description</b>	<b>Carried Forward Amounts</b>	<b>Budget 23/24</b>	<b>Total</b>
<b>565030.3923.61</b>	Economic Development Projects	Resolution from July 2022 OCM [item E2] requests the organisation commission a new Economic Development strategy and funds will be allocated in the budget for this.	-	100,000	<b>100,000</b>
<b>565030.3931.61</b>	Business Attraction and Retention	Business Attraction and Retention	-	30,910	<b>30,910</b>
<b>565031.3990.61</b>	<b>Non-Recurrent Projects</b> Business Grants	Business Grants	19,800	-	<b>19,800</b>
<b>PLACE MANAGEMENT</b>					
<b>565115.3170.61</b>	<b>Operational Expenses</b> Place Sponsorship	Signature Destination Event Subi Spritz		105,000	<b>105,000</b>
<b>565115.3167.61</b>	Market Research	Market Research, in particular destination event attraction and retention.	8,960	9,350	<b>18,310</b>
<b>565115.3169.61</b>	Place Activation	Place based initiatives and projects		100,000	<b>100,000</b>
<b>565115.7302.61</b>	CBD Promotions	CBD Activations and Destination Marketing		118,480	<b>118,480</b>
<b>565120.7208.79</b>	<b>Other Expenses</b> Partnership Contributions	See Subicao Sponsorship	29,350	82,000	<b>111,350</b>
<b>565130.3926.61</b>	<b>Recurrent Projects</b> Festive Decorations	Festive Decorations	15,000	128,780	<b>143,780</b>
<b>565131.3953.61</b>	<b>Non-Recurrent Projects</b> New Initiatives	Place and Destination Special Projects	-	21,810	<b>21,810</b>
<b>PUBLIC ART</b>					
<b>90.90013</b>	<b>Operational Expenses</b> Public Art Projects	Public art initiatives e.g. events, public art map, communication and projects	-	67,180	<b>67,180</b>
<b>CORPORATE SERVICES</b>					
<b>FINANCIAL SERVICES</b>					
<b>Operational Expenses</b>					
<b>582015.3112.61</b>	Valuation Fees	Annual valuations provided by VG to Rates		10,300	<b>10,300</b>
<b>582030.3950.61</b>	<b>Recurrent Projects</b> Asset Valuation (Fair Value)	Revaluation of assets at Fair Value as required by Accounting Standards	144,000	21,000	<b>165,000</b>
<b>582031.3951.61</b>	<b>Non-Recurrent Projects</b> Non-recurrent Projects	Process & Other work in preparation for ERP project	-	-	-
<b>GOVERNANCE SERVICES</b>					
<b>501030.3915.61</b>	<b>Recurrent Projects</b> Strategic Planning	To assist with review of Strategic Planning Documents including Council Plan and Strategic Community Plan	-	10,300	<b>10,300</b>
<b>501030.3901.61</b>	Recurrent Projects	To complete review projects (Regulation 17 Review / FM Regulation Review etc).	43,300	-	<b>43,300</b>
<b>501030.3904.61</b>	Specialist Advice	Funding to be set aside for Council Plan, Local Law Reviews, and annual benchmarking PWC	19,100	10,300	<b>29,400</b>
<b>501031.3951.61</b>	<b>Non-Recurrent Projects</b> Non-Recurrent Projects	To develop and review the City's Risk Register framework and registers.	35,450	-	<b>35,450</b>
<b>HUMAN RESOURCES</b>					

**OPERATING SCHEDULES**  
**Projects/Programmes 2023/24**

A/c No.	Activity	Budget 23/24 Description	Carried Forward Amounts	Budget 23/24	Total
<b>Recurrent projects</b>					
581530.3901.61	Recurrent Projects	Funds have been provided to recognise the contribution by staff at the end of the year. Function includes reward and recognition program and length of service acknowledgement and legislated occupational health and safety. Recognition of staff is critical to retention and employee satisfaction.		25,760	<b>25,760</b>
581530.3916.61	Safety Compliance	WHS management (including but not limited to gap analysis, specialist advice, emergency management)		15,000	<b>15,000</b>
581530.3916.61	Safety Compliance	Contractor management toolkit project including the development of a new toolkit, legal advice and training.		12,000	<b>12,000</b>
581530.3904.61	Specialist Advice	State IR Project, New IR Strategy		37,000	<b>37,000</b>
<b>Non-recurrent Projects</b>					
5815310.3951.61	Non-recurrent Projects	Review of organisational values and conduct workshops to review and embed organisational strategy with the extended leadership group.		60,000	<b>60,000</b>
<b>COMMERCIAL SERVICES &amp; PROPERTY</b>					
<b>PROPERTY &amp; ASSET SERVICES</b>					
<b>Recurrent Projects</b>					
590030.3901.61	Recurrent projects	Collection and updating of the City's asset data.	-	5,150	<b>5,150</b>
590030.3938.61	Property Valuations	Property Valuations	-	25,760	<b>25,760</b>
590030.3903.61	Data Acquisition	Lease/property register review and update	3,800	10,300	<b>14,100</b>
<b>COMMERCIAL SERVICES &amp; PROPERTY</b>					
<b>PROPERTY &amp; ASSET SERVICES</b>					
<b>Non-recurrent Projects</b>					
590031.3954.61	Feasibility Studies	Feasibility Studies		51,510	<b>51,510</b>
590031.3992.61	Civic Precinct Redevelopment Project	Part B Business Case	-	150,000	<b>150,000</b>
590031.3993.61	Lords Replacement Project	Part B Business Case	-	-	-
<b>COMMERCIAL PARKING</b>					
<b>Recurrent Projects</b>					
560530.3919.61	Parking Projects	Ticket Machine Communication update in 2023/24	55,000	-	<b>55,000</b>
<b>BUSINESS IMPROVEMENT</b>					
<b>PROJECT MANAGEMENT</b>					
<b>Non-recurrent Projects</b>					
583531.3951.61	Digital Transformation project	Digital transformation of the City's legacy systems and processes to provide for improved service delivery & digital services	-	2,833,400	<b>2,833,400</b>
<b>INFORMATION SERVICES</b>					
<b>Operational Expenses</b>					
<b>Recurrent Projects</b>					
582530.3901.61	Recurrent Projects	System Upgrades - Authority & CM9		40,180	<b>40,180</b>
582530.3967.61	Cyber Security Initiatives	Annual cyber awareness training		35,000	<b>35,000</b>
<b>Non-Recurrent Projects</b>					
582531.3978.61	Document Management	Digitisation of Records		43,280	<b>43,280</b>
<b>CUSTOMER RELATIONS</b>					

OPERATING SCHEDULES  
Projects/Programmes 2023/24

A/c No.	Activity	Budget 23/24 Description	Carried Forward Amounts	Budget 23/24	Total
<b>583030.3901.61</b>	<b>Recurrent projects</b> Recurrent Projects	Implementation of the Customer Service Plan		10,300	<b>10,300</b>
<b>COMMUNICATIONS &amp; ENGAGEMENT</b>					
<b>581015.3154.61</b>	<b>Operational Expenses</b> Community Surveys	Annual Survey - Community Scorecard.	-	35,000	<b>35,000</b>
<b>581015.3158.61</b>	Talk About Subi	Community news and promotion newsletter - 4 editions per year.		25,000	<b>25,000</b>
<b>581015.3271.61</b>	Community Notices	Regular Subiaco Scene advertorial and additional advertising in other media.		65,840	<b>65,840</b>
<b>581015.3662.61</b>	New Norcia Function	Annual Event.		5,150	<b>5,150</b>
<b>581030.3901.61</b>	<b>Recurrent Projects</b> Recurrent Projects	To engage professional design and photography.		4,120	<b>4,120</b>
<b>581030.3944.61</b>	Strategic Community Plan	Review to support development of Council Plan	63,500	-	<b>63,500</b>
<b>581030.3911.61</b>	Review the organisational communication strategy	Update to organisational communication strategy. Action out of Communications Review.	-	12,000	<b>12,000</b>
<b>581031.3951.61</b>	<b>Non-Recurrent Projects</b> Non Recurrent Projects	Intranet maintenance and improvements.		5,150	<b>5,150</b>
<b>TECHNICAL SERVICES</b>					
<b>HEALTH SERVICES</b>					
<b>Operational Expenses</b>					
<b>515030.3901.61</b>	<b>Recurrent projects</b> Recurrent Projects	Delivery of small public health programmes	7,000	2,000	<b>9,000</b>
<b>515031.3991.61</b>	<b>Non-Recurrent Projects</b> Public Health Plan	Implementation of Public Health Plan	19,500	-	<b>19,500</b>
<b>COMPLIANCE SERVICES</b>					
<b>560031.3951.61</b>	<b>Non-Recurrent Projects</b> Non-recurrent Projects	Parking permit review	50,000	-	<b>50,000</b>
<b>INFRASTRUCTURE SERVICES OVERHEADS</b>					
<b>570030.3903.61</b>	<b>Recurrent Projects</b> Data Acquisition	These funds are utilised for the collection and updating of the City's asset data. This information is required to update and improve the capital works renewal program.	22,300	84,720	<b>107,020</b>
<b>570030.3917.61</b>	Traffic Investigations & Surveys	Risk mitigation and management		25,760	<b>25,760</b>
<b>570030.3918.61</b>	Traffic Studies	Risk mitigation and management		17,490	<b>17,490</b>
<b>570030.3927.61</b>	Corporate Carbon Reduction Plan	Projects contained within the Corporate Carbon Reduction GL. The CCRP is an action contained within the Sustainability and Resilience Strategy.	12,500	60,000	<b>72,500</b>
<b>570030.3928.61</b>	Transport Access & Parking Strategy Projects	Transport Access & Parking Strategy Projects	90,000	59,170	<b>149,170</b>
<b>570030.3929.61</b>	Sustainability	Sustainability & Resilience Strategy Projects	-	35,000	<b>35,000</b>
<b>570030.3947.61</b>	Asset Management	Asset Management	65,220	34,000	<b>99,220</b>
<b>570030.3949.61</b>	Pavement testing	Risk mitigation and management		20,000	<b>20,000</b>

OPERATING SCHEDULES  
Projects/Programmes 2023/24

A/c No.	Activity	Budget 23/24 Description	Carried Forward Amounts	Budget 23/24	Total
<b>PARKS SERVICES OVERHEADS</b>					
<b>Recurrent Projects</b>					
571030.3901.61	Recurrent Projects	Groundwater meter testing and replacement of meters, this is a legislative requirement. Annual testing plan requires a comprehensive review	25,000	27,300	<b>52,300</b>
571030.3903.61	Data Acquisition	Precision Urban Forest Monitoring to determine vegetation and canopy cover through the City. Identify urban heat islands which informs capital works street tree planting. These funds are also utilised for asset data capture integrating into RAMM for parks infrastructure assets. This data is required for Asset Management Plans and as informing documents and data for the Corporate Business Plan.	5,000	10,000	<b>15,000</b>
571030.3924.61	Environmental Development Projects	City's Waterwise verge restoration program and awards, the school environmental assistance program, the annual plants subsidy run in conjunction with WESROC, National Tree Day and the Environmental Volunteers Group.	-	26,790	<b>26,790</b>
571030.3939.61	Water Quality & Sediment Testing	Requirements of Department of Water Licence to Take Water – GWL167936. Provides for lake and bore water sampling, monitoring of groundwater levels, soil and tissue nutrient sampling. Annual requirement to be compliant		30,910	<b>30,910</b>
571030.3940.61	Tree Auditing	Tree Audit around all of the City's playgrounds to identify issues in order to reduce the City's liability. Annual activity		12,500	<b>12,500</b>
<b>Non-recurrent Projects</b>					
571031.3956.61	Regional Joint Initiatives	Regional joint initiatives undertaken through WESROC which include regional greening strategy, nature trials, interpretive signage, green corridors, biodiversity conservation, mosquito control, feral animal control and urban forest monitoring.	102,900	49,050	<b>151,950</b>
571031.3981.61	Green Operations	These operations support actions within the City's Environmental Plan 2019 – 2023. Lake biodiversity, water quality control, wildlife monitoring and control, algae removal, enhancement of green corridors, water conservation, eco zoning, tree planting, native planting, wildlife signage, dieback treatment.		103,020	<b>103,020</b>
<b>WASTE SERVICES OVERHEADS</b>					
572030.3901.61	Recurrent Projects	These funds are required for the route optimisation project, which has been significantly delayed due to covid - Waste Services Project currently underway	10,300	10,500	<b>20,800</b>
<b>SELF SUPPORTING LOAN</b>					
110010.0164.01	Payments for Financial Assets - Self Supporting Loan	Self Supporting Loan to the Regal Theatre Foundation Limited (Item C11, Ordinary Council Meeting 23 March 2021)	200,000	-	<b>200,000</b>
<b>Total</b>			<b>1,542,030</b>	<b>6,040,110</b>	<b>7,582,140</b>

# **PROGRAM STATEMENTS**

## **Program Statements**

### **Table of Contents**

Program Statement Report .....	1
Budget Management Report.....	2

**City of Subiaco**  
**Program Statement Report 2023/24**

	<b>Adopted Budget 2022-23 \$</b>	<b>Revised Budget 2022-23 \$</b>	<b>Estimated Actuals 2022-23 \$</b>	<b>Proposed Budget 2023-24 \$</b>
<b>OPERATING REVENUE</b>				
Executive Management	2,000	2,000	180	20,000
Other Governance	0	0	2,620	0
Human Resources	70,000	70,000	95,660	70,000
Financial Services	38,000	38,000	43,000	38,000
Rates	26,052,169	25,977,169	26,016,620	27,000,368
Other General Purpose Income	379,120	1,803,270	2,426,684	2,666,140
Information Services	0	14,400	14,420	0
Customer Services	0	0	250	0
Property & Assets/Investment Properties	5,698,420	5,863,920	6,234,820	5,477,640
Commercial Parking	2,701,701	3,017,426	2,846,620	3,046,739
Health Services	91,600	99,100	80,580	96,350
Building Services	188,560	218,560	280,340	188,560
Compliance Services	1,211,300	1,111,300	874,740	1,061,300
Town Planning & Regional Development	238,700	150,700	183,050	238,700
Community Development & Programs	0	5,000	13,135	15,000
Library/Museum	21,000	21,000	11,970	18,500
Lords	3,469,500	3,298,500	3,166,097	3,256,560
Waste Services/Waste Operations	4,882,790	4,934,590	5,032,952	5,437,420
Plant Operations	0	6,500	9,110	0
Parks Services/Parks Operations/Parks Road Reserve Operations	158,000	158,000	238,320	118,340
Infrastructure Services/Infrastructure Operations	1,111,710	1,335,220	898,220	2,548,355
Facilities Management	140,100	179,750	343,690	210,620
<b>Total Operating Revenue</b>	<b>46,454,670</b>	<b>48,304,405</b>	<b>48,813,078</b>	<b>51,508,592</b>
<b>OPERATING EXPENDITURE</b>				
Executive Management	(1,445,160)	(1,595,160)	(1,232,960)	(1,848,210)
Members of Council	(994,370)	(1,144,360)	(1,039,460)	(1,509,760)
Other Governance	(1,534,420)	(1,592,610)	(1,299,950)	(1,766,210)
Communications & Engagement	(970,690)	(1,002,590)	(966,040)	(1,063,160)
Human Resources	(1,023,650)	(1,167,650)	(1,928,040)	(1,121,360)
Financial Services	(1,823,000)	(1,823,000)	(1,838,690)	(1,711,530)
Other General Purpose Income	(480,380)	(493,410)	(595,020)	(581,120)
Information Services	(2,273,810)	(2,376,210)	(2,646,290)	(2,866,860)
Customer Services	(687,640)	(699,640)	(750,130)	(739,760)
Property & Assets/Investment Properties	(2,195,380)	(2,496,870)	(2,870,545)	(2,664,850)
Commercial Parking	(1,111,980)	(1,173,090)	(1,168,867)	(863,230)
Project Management	0	(188,200)	0	(3,062,150)
Health Services	(1,180,590)	(1,562,910)	(1,465,003)	(1,515,070)
Building Services	(671,300)	(722,180)	(833,100)	(801,170)
Compliance Services	(2,466,900)	(2,495,850)	(2,242,750)	(2,630,150)
Town Planning & Regional Development	(2,960,630)	(2,929,420)	(2,627,489)	(2,896,010)
Community Development & Programs	(1,934,210)	(1,962,510)	(1,381,270)	(1,809,050)
Economic Development	(758,000)	(768,200)	(743,191)	(859,410)
Place Management	(1,556,550)	(1,589,300)	(1,349,875)	(1,633,100)
Public Art	(157,540)	(157,540)	(235,930)	(151,970)
Library/Museum	(2,288,090)	(2,314,760)	(2,308,455)	(2,377,820)
Lord's	(6,062,830)	(5,956,150)	(5,823,484)	(6,023,990)
Operations Centre	(203,430)	(203,430)	(238,900)	(204,265)
Waste Services/Waste Operations	(5,533,000)	(5,651,340)	(5,181,850)	(6,021,840)
Plant Operations	(646,210)	(733,960)	(839,000)	(691,420)
Parks Services/Parks Operations/Parks Road Reserve Operations	(6,909,900)	(6,995,960)	(6,804,610)	(7,298,425)
Infrastructure Services/Infrastructure Operations	(6,173,170)	(6,185,030)	(5,145,069)	(5,721,505)
Undergrounding Powerlines	(217,010)	(217,010)	(217,010)	(203,350)
Facilities Management	(1,323,940)	(1,336,840)	(1,409,686)	(1,314,170)
<b>Total Operating Expenditure</b>	<b>(55,583,780)</b>	<b>(57,535,180)</b>	<b>(55,182,664)</b>	<b>(61,950,915)</b>
<b>OVERHEAD RECOVERY</b>				
Executive Management	1,443,160	1,593,160	1,232,780	1,828,210
Communications & Engagement	970,690	1,002,590	966,040	1,063,160
Information Services	2,273,810	2,361,810	2,631,870	2,866,860
Human Resources	953,650	1,097,650	1,224,480	1,051,360
Financial Services	1,785,000	1,785,000	1,795,690	1,673,530
Customer Services	687,640	699,640	749,880	739,760
Plant Operations	646,210	727,460	829,890	691,420
Operations Centre	203,430	203,430	238,900	204,265
<b>Total Overhead Recovery</b>	<b>8,963,590</b>	<b>9,470,740</b>	<b>9,669,530</b>	<b>10,118,565</b>
<b>NET RESULT</b>	<b>(165,520)</b>	<b>239,965</b>	<b>3,299,944</b>	<b>(323,758)</b>

	<b>GL / PC Ledger Acc</b>	<b>Adopted Budget 2022-23</b>	<b>Revised Budget 2022-23</b>	<b>Estimated Actuals 2022-23</b>	<b>Adopted Budget 2023-24</b>
<b>EXECUTIVE MANAGEMENT</b>					
<b>REVENUE</b>					
<b>Other Revenue</b>					
Expenses Recouped	480030.1218.12	0	0	(180)	0
<b>Total Other Revenue</b>		<b>0</b>	<b>0</b>	<b>(180)</b>	<b>0</b>
<b>Gain on Disposal of Non-current Assets</b>					
Gain on Disposal of Plant & Equipment	480050.1805.17	(2,000)	(2,000)	0	(20,000)
<b>Total Gain on Disposal of Non-current Assets</b>		<b>(2,000)</b>	<b>(2,000)</b>	<b>0</b>	<b>(20,000)</b>
<b>TOTAL REVENUE</b>		<b>(2,000)</b>	<b>(2,000)</b>	<b>(180)</b>	<b>(20,000)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	580001.2101.50	974,740	1,107,740	829,300	1,265,950
Salaries (Executive Support)	580501.2101.50	181,280	181,280	188,100	278,840
Superannuation	580001.2111.51	138,350	152,315	63,400	135,140
Superannuation (Executive Support)	580501.2111.51	21,490	21,490	13,000	35,070
Workers Compensation Premium	580001.2203.51	9,810	12,845	8,890	12,750
Workers Compensation Premium (Executive Support)	580501.2203.51	1,790	1,790	1,620	2,760
Staff Development	580001.2401.51	21,900	21,900	17,900	21,900
Staff Development (Executive Support)	580501.2401.51	4,000	4,000	4,000	4,000
Conferences	580001.2402.51	0	0	4,000	0
Conferences (Executive Support)	580501.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>1,353,360</b>	<b>1,503,360</b>	<b>1,130,210</b>	<b>1,756,410</b>
<b>Administration Expenses</b>					
Telephone	580010.3213.61	3,150	3,150	5,600	3,150
Vehicle Operating Expenses	580010.3214.61	16,480	16,480	12,390	16,480
Other Expenses	580010.3215.61	5,360	5,360	7,000	5,360
<b>Total Administration Expenses</b>		<b>24,990</b>	<b>24,990</b>	<b>24,990</b>	<b>24,990</b>
<b>Operational Expenses</b>					
Fringe Benefits Tax	580015.2304.51	37,600	37,600	37,600	37,600
Recognition & Reward Program	580015.2311.51	3,000	3,000	3,000	3,000
Minor Furniture & Equipment	580015.3114.61	1,000	1,000	1,000	1,000
Memberships & Affiliations	580015.3262.61	2,290	2,290	2,290	2,290
City Relationships	580015.3354.61	3,000	3,000	20	3,000
<b>Total Operational Expenses</b>		<b>46,890</b>	<b>46,890</b>	<b>43,910</b>	<b>46,890</b>
<b>Depreciation</b>					
Depreciation - Furniture & Equipment	580040.8103.80	300	300	0	300
Depreciation - Plant & Equipment	580040.8104.80	19,620	19,620	33,850	19,620
<b>Total Depreciation</b>		<b>19,920</b>	<b>19,920</b>	<b>33,850</b>	<b>19,920</b>
<b>Loss on Disposal of Non-current Assets</b>					
Loss on Disposal of Plant & Equipment	580050.9105.81	0	0	0	0
<b>Total Loss on Disposal of Non-current Assets</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Corporate Overhead Recovered</b>					
Corporate Overhead Recovered	580070.7604.91	(1,443,160)	(1,593,160)	(1,232,780)	(1,828,210)
<b>Total Corporate Overhead Recovered</b>		<b>(1,443,160)</b>	<b>(1,593,160)</b>	<b>(1,232,780)</b>	<b>(1,828,210)</b>
<b>TOTAL EXPENDITURE</b>		<b>2,000</b>	<b>2,000</b>	<b>180</b>	<b>20,000</b>
<b>TOTAL EXECUTIVE MANAGEMENT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>COMMUNICATIONS &amp; ENGAGEMENT</b>					
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	581001.2101.50	592,640	592,640	568,400	614,240
Superannuation	581001.2111.51	74,680	74,680	58,000	80,880
Workers Compensation Premium	581001.2203.51	5,900	5,900	5,330	6,110
Staff Hospitality	581001.2305.51	13,000	13,000	11,000	13,000
Staff Development	581001.2401.51	6,000	6,000	6,000	6,000
Conferences	581001.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>692,220</b>	<b>692,220</b>	<b>648,730</b>	<b>720,230</b>
<b>Administration Expenses</b>					
Postage Distribution & Couriers	581010.3209.61	0	0	0	0
Telephone	581010.3213.61	210	210	210	210
Other Expenses	581010.3215.61	1,030	1,030	1,000	1,030
<b>Total Administration Expenses</b>		<b>1,240</b>	<b>1,240</b>	<b>1,210</b>	<b>1,240</b>
<b>Operational Expenses</b>					
Agency Relief Staff	581015.3101.60	0	0	40,000	0
Expert Advice / Consultants	581015.3121.61	10,300	10,300	25,000	10,300
Community Information	581015.3153.61	13,540	13,540	14,020	20,000
Community Surveys	581015.3154.61	15,000	15,000	27,500	35,000
Issues Management	581015.3155.61	5,150	5,150	5,150	5,150
Printing Advertising Material	581015.3157.61	0	0	1,550	0
Talk About Subi	581015.3158.61	25,000	29,400	32,000	25,000
Media Monitoring	581015.3165.61	10,000	10,000	14,450	15,000
Digital Marketing	581015.3168.61	6,180	6,180	7,620	6,180
Corporate Advertising	581015.3271.61	65,840	78,340	80,000	65,840
Website Maintenance & Development	581015.3272.61	48,300	48,300	48,300	69,300
New Norcia Function	581015.3662.61	5,150	5,150	5,150	5,150
Community Events	581015.3581.61	0	0	200	0
<b>Total Operational Expenses</b>		<b>204,460</b>	<b>221,360</b>	<b>305,980</b>	<b>256,920</b>
<b>Recurrent Projects</b>					
Recurrent Projects	581030.3901.61	4,120	4,120	4,120	4,120
Strategic Community Plan	581030.3944.61	63,500	63,500	0	63,500
Reviews	581030.3911.61	0	0	0	12,000
<b>Total Recurrent Projects</b>		<b>67,620</b>	<b>67,620</b>	<b>4,120</b>	<b>79,620</b>
<b>Non-recurrent Projects</b>					
Non-recurrent Projects	581031.3951.61	5,150	20,150	6,000	5,150
<b>Total Non-recurrent Projects</b>		<b>5,150</b>	<b>20,150</b>	<b>6,000</b>	<b>5,150</b>
<b>Corporate Overhead Recovered</b>					
Corporate Overhead Recovered	581070.7604.91	(970,690)	(1,002,590)	(966,040)	(1,063,160)
<b>Total Corporate Overhead Recovered</b>		<b>(970,690)</b>	<b>(1,002,590)</b>	<b>(966,040)</b>	<b>(1,063,160)</b>
<b>TOTAL EXPENDITURE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMMUNICATIONS &amp; ENGAGEMENT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>PROJECT MANAGEMENT</b>					
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	583501.2101.50	0	167,000	0	206,360
Superannuation	583501.2111.51	0	17,535	0	20,310
Workers Compensation Premium	583501.2203.51	0	3,665	0	2,080
Staff Hospitality	583501.2305.51	0	0	0	0
Staff Development	583501.2401.51	0	0	0	0
Conferences	583501.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>0</b>	<b>188,200</b>	<b>0</b>	<b>228,750</b>
<b>Recurrent Projects</b>					
Recurrent Projects	583531.3951.61	0	0	0	2,833,400
<b>Total Recurrent Projects</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>2,833,400</b>
<b>Non-recurrent Projects</b>					
Non-recurrent Projects	583501.3951.61	0	0	0	0
<b>Total Non-recurrent Projects</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURE</b>		<b>0</b>	<b>188,200</b>	<b>0</b>	<b>3,062,150</b>
<b>TOTAL PROJECT MANAGEMENT</b>		<b>0</b>	<b>188,200</b>	<b>0</b>	<b>3,062,150</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>INFORMATION SERVICES</b>					
<b>REVENUE</b>					
<b>Other Revenue</b>					
Expenses Recouped	482530.1218.16	0	(14,400)	(14,420)	0
Other Operating Revenue	482530.1701.16	0	0	0	0
<b>Total Other Revenue</b>		<b>0</b>	<b>(14,400)</b>	<b>(14,420)</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>0</b>	<b>(14,400)</b>	<b>(14,420)</b>	<b>0</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	582501.2101.50	1,119,730	1,119,730	980,600	1,127,320
Superannuation	582501.2111.51	140,610	140,610	129,700	151,810
Workers Compensation Premium	582501.2203.51	11,110	11,110	10,040	11,180
Staff Development	582501.2401.51	19,800	19,800	19,800	19,800
Conferences	582501.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>1,291,250</b>	<b>1,291,250</b>	<b>1,140,140</b>	<b>1,310,110</b>
<b>Administration Expenses</b>					
Telephone	582510.3213.61	4,000	4,000	2,700	4,000
Vehicle Operating Expenses	582510.3214.61	3,090	3,090	3,090	3,090
<b>Total Administration Expenses</b>		<b>7,090</b>	<b>7,090</b>	<b>5,790</b>	<b>7,090</b>
<b>Operational Expenses</b>					
Fringe Benefits Tax	582515.2304.51	6,500	6,500	6,500	6,500
Agency Relief Staff	582515.3101.60	17,000	17,000	65,000	17,000
Minor Plant & Equipment	582515.3113.61	0	0	0	0
Minor Furniture & Equipment	582515.3114.61	25,910	12,910	25,910	25,910
Offsite Storage Fees	582515.3124.61	19,730	32,730	22,000	19,730
Computer Hardware Repairs & Maintenance	582515.3251.61	101,440	101,440	140,101	101,440
Computer Software & Development Costs	582515.3252.61	5,150	5,150	0	5,150
Internet Services	582515.3253.61	60,000	70,000	70,000	105,000
Software Maintenance	582515.3254.61	440,740	465,740	551,519	891,350
<b>Total Operational Expenses</b>		<b>676,470</b>	<b>711,470</b>	<b>881,030</b>	<b>1,172,080</b>
<b>Recurrent Projects</b>					
Recurrent Projects	582530.3901.61	40,180	17,580	40,180	40,180
Reviews	582530.3911.61	0	90,000	49,480	0
Cyber Security Initiatives	582530.3967.61	0	0	0	35,000
<b>Total Recurrent Projects</b>		<b>40,180</b>	<b>107,580</b>	<b>89,660</b>	<b>75,180</b>
<b>Non-recurrent Projects</b>					
Information Plan Initiatives	582531.3951.61	0	0	0	0
Document Management	582531.3978.61	0	0	0	43,280
<b>Total Non-recurrent Projects</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>43,280</b>
<b>Depreciation</b>					
Depreciation - Furniture & Equipment	582540.8103.80	254,730	254,730	513,530	254,730
Depreciation - Plant & Equipment	582540.8104.80	4,090	4,090	9,310	4,090
<b>Total Depreciation</b>		<b>258,820</b>	<b>258,820</b>	<b>522,840</b>	<b>258,820</b>
<b>Loss on Disposal of Non-current Assets</b>					
Loss on Disposal of Furniture & Equipment	582550.9104.81	0	0	6,830	0
Loss on Disposal of Plant & Equipment	582550.9105.81	0	0	0	300
<b>Total Loss on Disposal of Non-current Assets</b>		<b>0</b>	<b>0</b>	<b>6,830</b>	<b>300</b>
<b>Corporate Overhead Recovered</b>					
Corporate Overhead Recovered	582570.7604.91	(2,273,810)	(2,361,810)	(2,631,870)	(2,866,860)
<b>Total Corporate Overhead Recovered</b>		<b>(2,273,810)</b>	<b>(2,361,810)</b>	<b>(2,631,870)</b>	<b>(2,866,860)</b>
<b>TOTAL EXPENDITURE</b>		<b>0</b>	<b>14,400</b>	<b>14,420</b>	<b>0</b>
<b>TOTAL INFORMATION SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>CUSTOMER RELATIONS</b>					
<b>REVENUE</b>					
<b>Statutory Fees &amp; Charges</b>					
Freedom of Information Search Fees	483021.1440.14	0	0	(250)	0
<b>Total Statutory Fees &amp; Charges</b>		<b>0</b>	<b>0</b>	<b>(250)</b>	<b>0</b>
<b>Other Revenue</b>					
Other Operating Revenue	483030.1218.12	0	0	0	0
<b>Total Other Revenue</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>0</b>	<b>0</b>	<b>(250)</b>	<b>0</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	583001.2101.50	435,680	435,680	417,600	478,660
Superannuation	583001.2111.51	42,500	42,500	47,600	52,420
First Aid & Safety Equipment	583001.2201.51	0	0	0	0
Uniforms & Protective Clothing	583001.2202.51	0	0	0	0
Workers Compensation Premium	583001.2203.51	4,310	4,310	3,890	4,730
Staff Hospitality	583001.2305.51	6,780	6,780	6,780	6,780
Staff Development	583001.2401.51	2,800	2,800	2,800	2,800
Conferences	583001.2402.51	0	0	680	0
<b>Total Employee Costs</b>		<b>492,070</b>	<b>492,070</b>	<b>479,350</b>	<b>545,390</b>
<b>Administration Expenses</b>					
Equipment Hire	583010.3205.61	2,580	2,580	2,580	2,580
Equipment Repairs & Maintenance	583010.3206.61	1,000	1,000	1,000	1,000
Postage Distribution & Couriers	583010.3209.61	25,910	25,910	25,910	25,910
Printing and Copying	583010.3210.61	7,000	7,000	7,000	7,000
Rounding (Unders/Overs)	583010.3211.61	0	0	0	0
Telephone	583010.3213.61	20,760	10,760	20,760	20,760
Vehicle Operating Expenses	583010.3214.61	2,060	2,060	2,060	2,060
Other Expenses	583010.3215.61	1,000	1,000	1,000	1,000
Photocopy Count	583010.3217.61	15,910	15,910	15,910	15,910
<b>Total Administration Expenses</b>		<b>76,220</b>	<b>66,220</b>	<b>76,220</b>	<b>76,220</b>
<b>Operational Expenses</b>					
Agency Relief Staff	583015.3101.60	25,820	35,820	45,820	25,820
Minor Plant & Equipment	583015.3113.61	1,030	1,030	1,030	1,030
Minor Furniture & Equipment	583015.3114.61	2,060	2,060	0	2,060
Magazines & Publications	583015.3261.61	3,090	3,090	0	3,090
Memberships & Affiliations	583015.3262.61	45,000	45,000	45,000	45,000
Stationery	583015.3264.61	20,000	20,000	23,000	20,000
<b>Total Operational Expenses</b>		<b>97,000</b>	<b>107,000</b>	<b>114,850</b>	<b>97,000</b>
<b>Recurrent Projects</b>					
Recurrent Projects	583030.3901.61	16,500	28,500	32,000	10,300
<b>Total Recurrent Projects</b>		<b>16,500</b>	<b>28,500</b>	<b>32,000</b>	<b>10,300</b>
<b>Depreciation</b>					
Depreciation - Furniture & Equipment	583040.8103.80	4,030	4,030	36,660	4,030
Depreciation - Plant & Equipment	583040.8104.80	1,820	1,820	11,050	1,820
<b>Total Depreciation</b>		<b>5,850</b>	<b>5,850</b>	<b>47,710</b>	<b>5,850</b>
<b>Loss on Disposal of Non-current Assets</b>					
Loss on Disposal of Furniture & Equipment	583050.9104.81	0	0	0	0
Loss on Disposal of Plant & Equipment	583050.9105.81	0	0	0	5,000
<b>Total Loss on Disposal of Non-current Assets</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
<b>Corporate Overhead Recovered</b>					
Corporate Overhead Recovered	583070.7604.91	(687,640)	(699,640)	(749,880)	(739,760)
<b>Total Corporate Overhead Recovered</b>		<b>(687,640)</b>	<b>(699,640)</b>	<b>(749,880)</b>	<b>(739,760)</b>
<b>TOTAL EXPENDITURE</b>		<b>0</b>	<b>0</b>	<b>250</b>	<b>0</b>
<b>TOTAL CUSTOMER RELATIONS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>MEMBERS OF COUNCIL</b>					
<b>EXPENDITURE</b>					
<b>Administration Expenses</b>					
Postage Distribution & Couriers	500010.3209.61	1,090	1,090	1,000	1,090
Printing and Copying	500010.3210.61	2,310	2,310	500	2,310
Telephone	500010.3213.61	2,000	2,000	2,000	2,000
Other Expenses	500010.3215.61	1,030	1,030	5,000	1,030
<b>Total Administration Expenses</b>		<b>6,430</b>	<b>6,430</b>	<b>8,500</b>	<b>6,430</b>
<b>Operational Expenses</b>					
Minor Furniture & Equipment	500015.3114.61	0	0	7,460	0
Internet Services	500015.3253.61	4,120	4,120	7,770	4,120
<b>Total Operational Expenses</b>		<b>4,120</b>	<b>4,120</b>	<b>15,230</b>	<b>4,120</b>
<b>Other Expenses</b>					
Elected Members Payments	500020.7101.79	315,620	315,620	315,620	330,660
Elected Members Expenses	500020.7102.79	7,000	7,000	5,000	7,000
Meeting Expenses	500020.7103.79	20,000	20,000	15,000	20,000
Conferences - Local	500020.7104.79	9,000	9,000	9,000	9,000
Conferences - Other	500020.7105.79	9,500	9,500	9,500	9,500
Election Expenses	500020.7106.79	0	0	0	52,000
<b>Total Other Expenses</b>		<b>361,120</b>	<b>361,120</b>	<b>354,120</b>	<b>428,160</b>
<b>Depreciation</b>					
Depreciation - Furniture & Equipment	500040.8103.80	230	230	0	230
<b>Total Depreciation</b>		<b>230</b>	<b>230</b>	<b>0</b>	<b>230</b>
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated	500060.7601.91	622,470	772,460	661,610	1,070,820
<b>Total Corporate Overhead Allocated</b>		<b>622,470</b>	<b>772,460</b>	<b>661,610</b>	<b>1,070,820</b>
<b>TOTAL EXPENDITURE</b>		<b>994,370</b>	<b>1,144,360</b>	<b>1,039,460</b>	<b>1,509,760</b>
<b>TOTAL MEMBERS OF COUNCIL</b>		<b>994,370</b>	<b>1,144,360</b>	<b>1,039,460</b>	<b>1,509,760</b>

	<b>GL / PC Ledger Acc</b>	<b>Adopted Budget 2022-23</b>	<b>Revised Budget 2022-23</b>	<b>Estimated Actuals 2022-23</b>	<b>Adopted Budget 2023-24</b>
<b>OTHER GENERAL PURPOSE INCOME</b>					
<b>REVENUE</b>					
<b>Operating Grants &amp; Subsidies</b>					
Grants Commission Funding	406010.1104.11	(36,680)	(162,930)	(162,950)	(562,680)
<b>Total Operating Grants &amp; Subsidies</b>		<b>(36,680)</b>	<b>(162,930)</b>	<b>(162,950)</b>	<b>(562,680)</b>
<b>Other Revenue</b>					
Interest Income - General Investments	406030.1602.15	(80,000)	(300,000)	(265,000)	(255,000)
Interest Income - Reserve Investments	406030.1603.15	(120,300)	(600,300)	(1,040,945)	(906,900)
Interest Income - Capital Reserve Invest	406030.1609.15	(142,140)	(665,040)	(872,789)	(941,560)
<b>Total Other Revenue</b>		<b>(342,440)</b>	<b>(1,640,340)</b>	<b>(2,263,734)</b>	<b>(2,103,460)</b>
<b>TOTAL REVENUE</b>		<b>(379,120)</b>	<b>(1,803,270)</b>	<b>(2,426,684)</b>	<b>(2,666,140)</b>
<b>EXPENDITURE</b>					
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated	506060.7601.91	480,380	493,410	595,020	581,120
<b>Total Corporate Overhead Allocated</b>		<b>480,380</b>	<b>493,410</b>	<b>595,020</b>	<b>581,120</b>
<b>TOTAL EXPENDITURE</b>		<b>480,380</b>	<b>493,410</b>	<b>595,020</b>	<b>581,120</b>
<b>TOTAL OTHER GENERAL PURPOSE INCOME</b>		<b>101,260</b>	<b>(1,309,860)</b>	<b>(1,831,664)</b>	<b>(2,085,020)</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>FINANCIAL SERVICES</b>					
<b>REVENUE</b>					
<b>Other Revenue</b>					
Commissions	482030.1702.16	(28,000)	(28,000)	(28,000)	(28,000)
Expenses Recouped	482030.1218.12	(10,000)	(10,000)	(15,000)	(10,000)
<b>Total Other Revenue</b>		<b>(38,000)</b>	<b>(38,000)</b>	<b>(43,000)</b>	<b>(38,000)</b>
<b>TOTAL REVENUE</b>		<b>(38,000)</b>	<b>(38,000)</b>	<b>(43,000)</b>	<b>(38,000)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	582001.2101.50	988,080	988,080	848,200	1,046,470
Superannuation	582001.2111.51	126,040	126,040	115,400	130,060
Workers Compensation Premium	582001.2203.51	9,800	9,800	8,850	10,370
Staff Development	582001.2401.51	15,900	15,900	12,900	15,900
Conferences	582001.2402.51	0	0	3,000	0
<b>Total Employee Costs</b>		<b>1,139,820</b>	<b>1,139,820</b>	<b>988,350</b>	<b>1,202,800</b>
<b>Administration Expenses</b>					
Bank Fees & Charges	582010.3203.61	56,660	56,660	80,000	70,000
Printing and Copying	582010.3210.61	36,060	36,060	36,000	36,060
Rounding (Unders/Overs)	582010.3211.61	0	0	0	0
Search Fees	582010.3212.61	2,060	2,060	2,000	2,060
Telephone	582010.3213.61	2,000	2,000	2,000	2,000
Vehicle Operating Expenses	582010.3214.61	5,670	5,670	5,600	5,670
Other Expenses	582010.3215.61	2,240	2,240	1,000	2,240
Vehicle Novated Lease Expenses	582010.3224.61	10,000	10,000	15,000	10,000
<b>Total Administration Expenses</b>		<b>114,690</b>	<b>114,690</b>	<b>141,600</b>	<b>128,030</b>
<b>Operational Expenses</b>					
Fringe Benefits Tax	582015.2304.51	36,500	36,500	36,500	36,500
Agency Relief Staff	582015.3101.60	17,560	17,560	295,010	17,560
Collection Agency Fees	582015.3104.61	20,600	20,600	25,000	20,600
Debt Collection Services	582015.3105.61	4,120	4,120	4,120	4,120
External Audit Fees	582015.3106.61	80,000	80,000	108,000	110,000
Legal Services	582015.3108.61	0	0	7,700	0
Valuation Fees	582015.3112.61	150,000	150,000	150,000	10,300
Minor Furniture & Equipment	582015.3114.61	2,060	2,060	2,060	2,060
Membership & Affiliations	582015.3262.61	2,060	2,060	2,060	2,060
Armoured Services	582015.3411.61	7,000	7,000	7,000	7,000
<b>Total Operational Expenses</b>		<b>319,900</b>	<b>319,900</b>	<b>637,450</b>	<b>210,200</b>
<b>Other Expenses</b>					
Interest Expense	582020.6101.72	0	0	0	0
Bad Debts Expense	582020.7402.79	0	0	0	0
<b>Total Other Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recurrent Projects</b>					
Reviews	582030.3911.61	24,480	24,480	38,000	0
Process Improvements	582030.3912.61	12,800	12,800	12,800	0
Asset Valuation (Fair Value)	582030.3950.61	155,810	155,810	11,180	165,000
<b>Total Recurrent Projects</b>		<b>193,090</b>	<b>193,090</b>	<b>61,980</b>	<b>165,000</b>
<b>Non-recurrent Projects</b>					
Non-recurrent Projects	582031.3951.61	50,000	50,000	0	0
<b>Total Non-recurrent Projects</b>		<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>Depreciation</b>					
Depreciation - Furniture & Equipment	582040.8103.80	0	0	0	0
Depreciation - Plant & Equipment	582040.8104.80	5,500	5,500	9,310	5,500
<b>Total Depreciation</b>		<b>5,500</b>	<b>5,500</b>	<b>9,310</b>	<b>5,500</b>
<b>Loss on Disposal of Plant &amp; Equipment</b>					
Loss on Disposal of Furniture & Equipment	582050.9104.81	0	0	0	0
Loss on Disposal of Plant & Equipment	582050.9105.81	0	0	0	0
<b>Total Loss on Disposal of Plant &amp; Equipment</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Corporate Overhead Recovered</b>					
Corporate Overhead Recovered	582070.7604.91	(1,785,000)	(1,785,000)	(1,795,690)	(1,673,530)
<b>Total Corporate Overhead Recovered</b>		<b>(1,785,000)</b>	<b>(1,785,000)</b>	<b>(1,795,690)</b>	<b>(1,673,530)</b>
<b>TOTAL EXPENDITURE</b>		<b>38,000</b>	<b>38,000</b>	<b>43,000</b>	<b>38,000</b>
<b>TOTAL FINANCIAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>OTHER GOVERNANCE</b>					
<b>REVENUE</b>					
<b>Other Revenue</b>					
Expenses Recouped	401030.1218.16	0	0	(2,620)	0
City of Perth - Loans Contribution	401030.1233.16	0	0	0	0
City of Perth - Equalisation Contribution	401030.1234.16	0	0	0	0
<b>Total Other Revenue</b>		<b>0</b>	<b>0</b>	<b>(2,620)</b>	<b>0</b>
<b>Gain on Disposal of Non-current Assets</b>					
Fair Value Adjustment of Infrastructure	401050.1813.16	0	0	0	0
<b>Total Gain on Disposal of Non-current Assets</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>0</b>	<b>0</b>	<b>(2,620)</b>	<b>0</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	501001.2101.50	503,200	503,200	481,700	539,140
Superannuation	501001.2111.51	54,980	54,980	50,100	64,730
Placement Fees	501001.2310.51	0	0	0	0
Workers Compensation Premium	501001.2203.51	5,010	5,010	4,530	5,370
Staff Development	501001.2401.51	5,940	5,940	2,000	5,940
Conferences	501001.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>569,130</b>	<b>569,130</b>	<b>538,330</b>	<b>615,180</b>
<b>Administration Expenses</b>					
Equipment Repairs & Maintenance	501010.3206.61	0	0	0	0
Postage Distribution & Couriers	501010.3209.61	0	0	0	0
Printing and Copying	501010.3210.61	0	0	2,930	0
Telephone	501010.3213.61	0	0	0	0
Other Expenses	501010.3215.61	0	0	510	0
<b>Total Administration Expenses</b>		<b>0</b>	<b>0</b>	<b>3,440</b>	<b>0</b>
<b>Operational Expenses</b>					
Agency Relief Staff	501015.3101.60	0	0	15,080	0
Internal Audit Fees	501015.3107.61	55,000	55,000	30,000	55,000
Legal Services	501015.3108.61	27,820	27,820	3,010	27,820
Advertising	501015.3151.61	2,060	2,060	640	2,060
Functions & Receptions	501015.3352.61	5,000	5,000	100	15,000
Gifts	501015.3353.61	2,060	2,060	0	2,060
City Relationships	501015.3354.61	0	0	0	0
<b>Total Operational Expenses</b>		<b>91,940</b>	<b>91,940</b>	<b>48,830</b>	<b>101,940</b>
<b>Other Expenses</b>					
Donations	501020.7201.79	0	0	0	0
<b>Total Other Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recurrent Projects</b>					
Recurrent Projects	501030.3901.61	53,300	53,300	10,000	43,300
Specialist Advice	501030.3904.61	19,100	19,100	0	29,400
Strategic Planning	501030.3915.61	10,300	10,300	0	10,300
<b>Total Recurrent Projects</b>		<b>82,700</b>	<b>82,700</b>	<b>10,000</b>	<b>83,000</b>
<b>Non-recurrent Projects</b>					
Non-recurrent Projects	501031.3951.61	49,500	35,450	0	35,450
Promotions	501031.3959.61	0	0	0	0
<b>Total Non-recurrent Projects</b>		<b>49,500</b>	<b>35,450</b>	<b>0</b>	<b>35,450</b>
<b>Depreciation</b>					
Depreciation - Plant & Equipment	501040.8104.80	0	0	0	0
<b>Total Depreciation</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fair Value Adjustments</b>					
Loss on Disposal of Infrastructure	501050.9106.81	0	0	0	0
Fair Value Adjustment of Furn & Equipment	501050.9110.79	0	0	0	0
Fair Value Adjustment of Infrastructure	501050.9113.79	0	0	0	0
<b>Total Fair Value Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated	501060.7601.91	741,150	813,390	699,350	930,640
<b>Total Corporate Overhead Allocated</b>		<b>741,150</b>	<b>813,390</b>	<b>699,350</b>	<b>930,640</b>
<b>TOTAL EXPENDITURE</b>		<b>1,534,420</b>	<b>1,592,610</b>	<b>1,299,950</b>	<b>1,766,210</b>
<b>TOTAL OTHER GOVERNANCE</b>		<b>1,534,420</b>	<b>1,592,610</b>	<b>1,297,330</b>	<b>1,766,210</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>RATES</b>					
<b>REVENUE</b>					
<b>General Rates</b>					
General Rates - Residential GRV	405001.1001.10	(14,460,337)	(14,460,337)	(14,460,340)	(15,529,871)
General Rates - Commercial GRV	405001.1002.10	(9,025,757)	(9,025,757)	(9,025,760)	(9,228,017)
General Rates - Industrial GRV	405001.1003.10	(66,455)	(66,455)	(66,460)	(61,350)
<b>Total General Rates</b>		<b>(23,552,549)</b>	<b>(23,552,549)</b>	<b>(23,552,560)</b>	<b>(24,819,238)</b>
<b>Minimum Rates</b>					
Minimum Rates - Residential GRV	405002.1011.10	(1,601,740)	(1,601,740)	(1,601,740)	(1,399,440)
Minimum Rates - Commercial GRV	405002.1012.10	(180,880)	(180,880)	(180,880)	(179,690)
Minimum Rates - Industrial GRV	405002.1013.10	0	0	0	0
<b>Total Minimum Rates</b>		<b>(1,782,620)</b>	<b>(1,782,620)</b>	<b>(1,782,620)</b>	<b>(1,579,130)</b>
<b>Interim Rates</b>					
Interim Rates - Residential GRV	405004.1031.10	(435,000)	(360,000)	(400,000)	(320,000)
Interim Rates - Commercial GRV	405004.1032.10	0	0	12,380	0
Interim Rates - Industrial GRV	405004.1033.10	0	0	0	0
Interim Rates - Minimum GRV	405004.1035.10	0	0	(5,160)	0
<b>Total Interim Rates</b>		<b>(435,000)</b>	<b>(360,000)</b>	<b>(392,780)</b>	<b>(320,000)</b>
<b>Back Rates</b>					
Back Rates - Residential GRV	405005.1041.10	(5,000)	(5,000)	390	(5,000)
Back Rates - Commercial GRV	405005.1042.10	0	0	25,860	0
Back Rates - Industrial GRV	405005.1043.10	0	0	0	0
Back Minimum Rates GRV	405005.1045.10	0	0	10	0
<b>Total Back Rates</b>		<b>(5,000)</b>	<b>(5,000)</b>	<b>26,260</b>	<b>(5,000)</b>
<b>Less Rates Write Offs</b>					
Rates Written Off - Current Year	405009.1061.10	0	0	80	0
<b>Total Less Rates Write Offs</b>		<b>0</b>	<b>0</b>	<b>80</b>	<b>0</b>
<b>Statutory Fees &amp; Charges</b>					
Administration Charge	405021.1441.14	(150,000)	(150,000)	(145,000)	(150,000)
<b>Total Statutory Fees &amp; Charges</b>		<b>(150,000)</b>	<b>(150,000)</b>	<b>(145,000)</b>	<b>(150,000)</b>
<b>Other Revenue</b>					
Rates Enquiries	405030.1468.14	(55,000)	(55,000)	(98,000)	(55,000)
Interest on Overdue Rates	405030.1606.15	(67,000)	(67,000)	(67,000)	(67,000)
Deferred Rates Interest	405030.1607.15	(5,000)	(5,000)	(5,000)	(5,000)
<b>Total Other Revenue</b>		<b>(127,000)</b>	<b>(127,000)</b>	<b>(170,000)</b>	<b>(127,000)</b>
<b>TOTAL REVENUE</b>		<b>(26,052,169)</b>	<b>(25,977,169)</b>	<b>(26,016,620)</b>	<b>(27,000,368)</b>
<b>EXPENDITURE</b>					
<b>Other Expenses</b>					
Covid-19 City of Subiaco Rates Contribution	505020.7403.79	0	0	0	0
<b>Total Other Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RATES</b>		<b>(26,052,169)</b>	<b>(25,977,169)</b>	<b>(26,016,620)</b>	<b>(27,000,368)</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>INSURANCE AND RECOUPS</b>					
<b>REVENUE</b>					
<b>Other Revenue</b>					
Workers Compensation Recovered	Job 84. .22	(20,000)	(20,000)	0	(20,000)
Insurance Claims Recovered	Job 83. .22	(20,000)	(20,000)	(13,140)	(20,000)
Expenses Recouped	485030.1218.12	0	0	0	0
LGIS Dividend Payments	485030.1227.12	0	0	0	0
Casual Hirers Recoup	485030.1231.12	0	0	0	0
Rebates	485030.1480.16	0	0	0	0
LGIS Dividend Payments	485530.1227.12	0	0	0	0
Long Service Leave Recovered - Other Councils	485530.1205.12	0	0	(31,240)	0
Jury Duty Recovered	485530.1207.12	0	0	0	0
Tour of Duty	485530.1222.12	0	0	0	0
Sick Leave Recovered from Other Councils	485530.1223.12	0	0	0	0
Staff Uniforms - Employee Payments	485530.1224.12	0	0	0	0
Parental Leave Recovered	485530.1232.12	(30,000)	(30,000)	(50,000)	(30,000)
<b>Total Other Revenue</b>		<b>(70,000)</b>	<b>(70,000)</b>	<b>(94,380)</b>	<b>(70,000)</b>
<b>TOTAL REVENUE</b>		<b>(70,000)</b>	<b>(70,000)</b>	<b>(94,380)</b>	<b>(70,000)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Workers Compensation Premium	585001.2203.51	0	0	0	0
<b>Total Employee Costs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Expenses</b>					
Insurance Brokerage Fees	585020.5101.71	0	0	0	0
Insurance Premium - Public Liability	585020.5102.71	0	0	0	0
Insurance Premium - Industrial Special R	585020.5103.71	0	0	0	0
Insurance Premium - Motor Vehicle & Plan	585020.5104.71	0	0	0	0
Insurance Premium - Other	585020.5105.71	0	0	0	0
Minor Claims and Excesses Paid	Job 83. .211	20,000	20,000	5,800	20,000
Workers Compensation Paid	Job 84	0	0	0	0
Workers Compensation Paid	Job 84	0	0	0	0
Insurance Repairs and Losses	Job 83	20,000	20,000	634,380	20,000
Long Service Leave Due to Other Councils	585520.7505.50	0	0	0	0
Sick Leave Due to Other Councils	585520.7514.50	0	0	0	0
Staff Ordered Uniforms Paid by COS	585520.7515.50	0	0	0	0
Parental Leave Paid	585520.7517.50	30,000	30,000	62,100	30,000
<b>Total Other Expenses</b>		<b>70,000</b>	<b>70,000</b>	<b>702,280</b>	<b>70,000</b>
<b>Corporate Overhead Recovered</b>					
Corporate Overhead Recovered	585070.7604.91	0	0	0	0
<b>Total Corporate Overhead Recovered</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURE</b>		<b>70,000</b>	<b>70,000</b>	<b>702,280</b>	<b>70,000</b>
<b>TOTAL INSURANCE AND RECOUPS</b>		<b>0</b>	<b>0</b>	<b>607,900</b>	<b>0</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>HUMAN RESOURCES</b>					
<b>REVENUE</b>					
<b>Other Revenue</b>					
Expenses Recouped	481530.1218.12	0	0	(1,280)	0
Refunds	481530.1225.16	0	0	0	0
<b>Total Other Revenue</b>		<b>0</b>	<b>0</b>	<b>(1,280)</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>0</b>	<b>0</b>	<b>(1,280)</b>	<b>0</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	581501.2101.50	546,870	546,870	521,300	575,150
Superannuation	581501.2111.51	72,310	72,310	68,000	71,240
Workers Compensation Premium	581501.2203.51	5,440	5,440	4,910	5,720
Placement Fees	581501.2310.51	0	0	7,040	0
Staff Development	581501.2401.51	9,500	9,500	2,000	9,500
Conferences	581501.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>634,120</b>	<b>634,120</b>	<b>603,250</b>	<b>661,610</b>
<b>Administration Expenses</b>					
Postage Distribution & Couriers	581510.3209.61	0	0	0	0
Printing and Copying	581510.3210.61	0	0	0	0
Telephone	581510.3213.61	930	930	500	930
Other Expenses	581510.3215.61	0	0	400	0
<b>Total Administration Expenses</b>		<b>930</b>	<b>930</b>	<b>900</b>	<b>930</b>
<b>Operational Expenses</b>					
Advertising Staff Vacancies	581515.2301.51	30,000	100,000	125,000	30,000
Medical Examinations	581515.2302.51	12,000	17,000	17,000	12,000
HR Support Services	581515.2303.51	10,000	10,000	20,680	10,000
Counselling Services	581515.2307.51	12,000	12,000	12,000	15,000
Staff Wellbeing Programme	581515.2308.51	25,000	25,000	25,000	25,000
Health Promotion	581515.2309.51	3,000	3,000	0	0
Organisational Training & Development	581515.2403.51	135,000	160,000	175,000	135,000
Agency Relief Staff	581515.3101.60	0	30,000	41,170	0
Legal Services	581515.3108.61	10,000	24,000	107,000	10,000
Minor Furniture & Equipment	581515.3114.61	2,060	2,060	2,060	2,060
<b>Total Operational Expenses</b>		<b>239,060</b>	<b>383,060</b>	<b>524,910</b>	<b>239,060</b>
<b>Recurrent Projects</b>					
Recurrent Projects	581530.3901.61	25,760	25,760	10,000	25,760
Specialist Advice	581530.3904.61	22,000	22,000	70,000	37,000
Reviews	581530.3911.61	0	0	0	0
Safety Compliance	581530.3916.61	31,780	31,780	16,700	27,000
<b>Total Recurrent Projects</b>		<b>79,540</b>	<b>79,540</b>	<b>96,700</b>	<b>89,760</b>
<b>Non-recurrent Projects</b>					
Non-recurrent Projects	581531.3951.61	0	0	0	60,000
<b>Total Non-recurrent Projects</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>60,000</b>
<b>Corporate Overhead Recovered</b>					
Corporate Overhead Recovered	581570.7604.91	(953,650)	(1,097,650)	(1,224,480)	(1,051,360)
<b>Total Corporate Overhead Recovered</b>		<b>(953,650)</b>	<b>(1,097,650)</b>	<b>(1,224,480)</b>	<b>(1,051,360)</b>
<b>TOTAL EXPENDITURE</b>		<b>0</b>	<b>0</b>	<b>1,280</b>	<b>0</b>
<b>TOTAL HUMAN RESOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>PROPERTY &amp; ASSET SERVICES</b>					
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	590001.2101.50	610,410	610,410	574,800	858,800
Superannuation	590001.2111.51	71,430	71,430	85,700	104,950
Workers Compensation Premium	590001.2203.51	6,080	6,080	5,490	8,530
Staff Development	590001.2401.51	4,800	4,800	6,170	4,800
Conferences	590001.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>692,720</b>	<b>692,720</b>	<b>672,160</b>	<b>977,080</b>
<b>Administration Expenses</b>					
Postage Distribution & Couriers	590010.3209.61	520	520	520	520
Printing and Copying	590010.3210.61	1,240	1,240	1,240	1,240
Search Fees	590010.3212.61	1,030	1,030	100	1,030
Telephone	590010.3213.61	1,550	1,550	500	1,550
Other Expenses	590010.3215.61	0	0	200	0
<b>Total Administration Expenses</b>		<b>4,340</b>	<b>4,340</b>	<b>2,760</b>	<b>9,020</b>
<b>Operational Expenses</b>					
Fringe Benefits Tax	590015.2304.51	0	0	2,000	8,900
Legal Services	590015.3108.61	11,740	11,740	35,000	11,740
Property Management Advice	590015.3111.61	42,350	42,350	1,500	42,350
Minor Plant & Equipment	590015.3113.61	1,030	1,030	1,000	1,030
Minor Furniture & Equipment	590015.3114.61	2,060	2,060	2,000	2,060
Valuation Fees	590015.3112.61	35,330	35,330	35,000	35,330
Advertising	590015.3151.61	0	0	2,110	0
Memberships and Affiliations	590015.3262.61	5,150	5,150	1,650	5,150
<b>Total Operational Expenses</b>		<b>97,660</b>	<b>97,660</b>	<b>80,260</b>	<b>106,560</b>
<b>Recurrent Projects</b>					
Recurrent Projects	590030.3901.61	5,150	5,150	0	5,150
Data Acquisition	590030.3903.61	10,300	10,300	6,500	14,100
Property Valuations	590030.3938.61	25,760	25,760	0	25,760
<b>Total Recurrent Projects</b>		<b>41,210</b>	<b>41,210</b>	<b>6,500</b>	<b>45,010</b>
<b>Non-recurrent Projects</b>					
Non-recurrent Projects	590031.3951.61	0	0	0	0
Feasibility Studies	590031.3954.61	51,510	181,510	1,510	51,510
Civic Precinct Redevelopment Projects	590031.3992.61	0	0	50,000	150,000
Lords Replacement Project	590031.3993.61	0	0	80,000	0
<b>Total Non-recurrent Projects</b>		<b>51,510</b>	<b>181,510</b>	<b>131,510</b>	<b>201,510</b>
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated	590060.7601.91	346,670	365,510	334,140	364,400
<b>Total Corporate Overhead Allocated</b>		<b>346,670</b>	<b>365,510</b>	<b>334,140</b>	<b>364,400</b>
<b>TOTAL EXPENDITURE</b>		<b>1,234,110</b>	<b>1,382,950</b>	<b>1,227,330</b>	<b>1,703,580</b>
<b>TOTAL PROPERTY &amp; ASSET SERVICES</b>		<b>1,234,110</b>	<b>1,382,950</b>	<b>1,227,330</b>	<b>1,703,580</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>INVESTMENT PROPERTIES</b>					
<b>REVENUE</b>					
<b>Hire Fees/Lease Income</b>					
Hire Fees/Lease Income	Job 76. .14	(5,107,120)	(5,107,120)	(5,461,330)	(4,886,340)
<b>Total Hire Fees/Lease Income</b>		<b>(5,107,120)</b>	<b>(5,107,120)</b>	<b>(5,461,330)</b>	<b>(4,886,340)</b>
<b>Other Revenue</b>					
Expenses Recouped	Job 76. .22	(591,300)	(756,800)	(773,490)	(591,300)
Bad Debts Recovered	496030.1226.12	0	0	0	0
Other Revenue	496030.1701.16	0	0	0	0
<b>Total Other Revenue</b>		<b>(591,300)</b>	<b>(756,800)</b>	<b>(773,490)</b>	<b>(591,300)</b>
<b>TOTAL REVENUE</b>		<b>(5,698,420)</b>	<b>(5,863,920)</b>	<b>(6,234,820)</b>	<b>(5,477,640)</b>
<b>EXPENDITURE</b>					
<b>Operational Expenses</b>					
Legal Services	Job 76. .166	83,450	83,450	50,000	83,450
Property Management Advice	Job 76. .830	30,910	30,910	25,000	30,910
Valuation Fees	Job 76. .831	42,240	42,240	21,250	42,240
Leasing Agents Fees	Job 76. .831	0	0	1,280	0
Surveying Expenses	Job 76. .601	10,300	10,300	5,000	10,300
Advertising	Job 76. .150	37,090	37,090	5,000	37,090
Printing Advertising Material	Job 76. .174	0	0	6,065	0
Building Maintenance	Job 76	75,620	75,620	52,000	75,620
Building Surrounds Maintenance	Job 76. .820	0	0	0	0
Environmental Testing & Remediation	Job 76. .838	3,090	3,090	3,000	3,090
Utilities	Job 76. .201	13,980	13,980	13,980	13,980
Rates & Charges	Job 76. .204	569,300	721,950	1,369,420	569,300
<b>Total Operational Expenses</b>		<b>865,980</b>	<b>1,018,630</b>	<b>1,551,995</b>	<b>865,980</b>
<b>Other Expenses</b>					
Doubtful Debt Expense	596020.7401.79	0	0	0	0
Insurance Premium - Public Liability	596020.5102.71	29,830	29,830	21,360	29,830
Insurance Premium - Industrial Special Risk	Job 76. .210	62,110	62,110	59,930	62,110
Insurance Premium - Other	596020.5105.71	3,260	3,260	9,840	3,260
Bad Debts Expense	596020.7402.79	0	0	0	0
Fair Value Adjustmetn of Land	596020.9111.79	0	0	0	0
<b>Total Other Expenses</b>		<b>95,200</b>	<b>95,200</b>	<b>91,130</b>	<b>95,200</b>
<b>Depreciation</b>					
Depreciation - Furniture & Equipment	596040.8103.80	90	90	90	90
Depreciation - Buildings	596040.8101.80	0	0	0	0
<b>Total Depreciation</b>		<b>90</b>	<b>90</b>	<b>90</b>	<b>90</b>
<b>TOTAL EXPENDITURE</b>		<b>961,270</b>	<b>1,113,920</b>	<b>1,643,215</b>	<b>961,270</b>
<b>TOTAL INVESTMENT PROPERTIES</b>		<b>(4,737,150)</b>	<b>(4,750,000)</b>	<b>(4,591,605)</b>	<b>(4,516,370)</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>COMMERCIAL PARKING</b>					
<b>REVENUE</b>					
<b>Parking Fees &amp; Permits</b>					
Car Station 1 Hamilton Street	460522.1501.14	(121,800)	(135,262)	(143,460)	(137,490)
Car Station 2 York Street	460522.1502.14	(90,000)	(99,948)	(85,440)	(101,590)
Car Station 3 York Street	460522.1503.14	(45,000)	(49,973)	(41,160)	(50,800)
Car Station 4 Hensman Road East Side	460522.1504.14	(41,800)	(46,419)	(37,510)	(47,180)
Car Station 5 Subiaco Road	460522.1505.14	(36,800)	(40,867)	(33,260)	(41,540)
Car Station 6 Haydn Bunton Drive	460522.1506.14	0	0	0	0
Car Station 7 Olive Street	460522.1507.14	(45,600)	(50,639)	(75,420)	(51,470)
Car Station 9 Theatre Gardens	460522.1509.14	(131,680)	(146,234)	(140,410)	(148,640)
Car Station 11 Barker Road	460522.1511.14	(123,200)	(136,817)	(137,810)	(138,680)
Car Station 12 Park Street	460522.1512.14	(25,000)	(27,763)	(23,770)	(28,220)
Car Station 13 Rowland Street	460522.1513.14	(127,481)	(141,571)	(143,990)	(173,380)
Car Station 14 Forrest Street	460522.1514.14	(224,200)	(248,980)	(224,510)	(253,080)
Car Station 15 Jersey Street	460522.1515.14	(26,200)	(29,095)	(11,730)	(28,829)
Car Station 16 Hensman Road West Side	460522.1516.14	(40,600)	(45,087)	(38,390)	(45,830)
Car Station 17 Onslow Road	460522.1517.14	(254,800)	(282,962)	(232,970)	(287,620)
Car Station 18 Derby Road	460522.1518.14	(204,200)	(226,769)	(177,320)	(230,500)
Car Station 19 Roberts Road	460522.1519.14	(41,200)	(45,753)	(23,220)	(46,510)
Car Station 20 Thomas Street	460522.1520.14	(35,000)	(38,868)	(35,230)	(39,510)
Car Station 22 502 Hay Street	460522.1522.14	(80,000)	(88,842)	(114,540)	(90,300)
Car Station 23 Churchill Avenue	460522.1523.14	0	0	(550)	0
Car Station 24 Bagot Road South Side	460522.1524.14	(41,200)	(45,753)	(41,280)	(46,510)
Car Station 25 Barker Road South Side	460522.1525.14	(46,200)	(51,306)	(41,030)	(52,150)
Car Station 26 Bagot Road North Side	460522.1526.14	(15,000)	(16,657)	(18,550)	(16,930)
Car Station 27 Roberts Road North Side	460522.1527.14	(19,000)	(21,099)	(5,500)	(21,450)
Car Station 28 Roydhouse Street	460522.1528.14	(157,200)	(174,575)	(144,970)	(177,450)
Car Station 29 Rowland Street West Side	460522.1529.14	(22,000)	(24,431)	(6,740)	(24,830)
Car Station 30 Barker Road North & South	460522.1530.14	(40,000)	(44,421)	(31,180)	(45,150)
Car Station 32 Nicholson Road	460522.1532.14	(7,500)	(8,329)	(17,930)	(8,470)
Car Station 36 Loretto Street	460522.1536.14	(35,000)	(38,868)	(29,740)	(39,510)
Car Station 39 Alvan Street	460522.1539.14	0	(46,000)	(137,680)	0
Car Station 41 Railway Road	460522.1541.14	(71,200)	(79,069)	(59,110)	(80,370)
Car Station 42 Stubbs Terrace North	460522.1542.14	(111,200)	(123,491)	(95,300)	(125,520)
Car Station 43 York Street	460522.1543.14	(13,440)	(14,925)	(12,580)	(15,170)
Car Station 44 Hay Street	460522.1544.14	(33,600)	(37,314)	0	(37,930)
Car Station 61 Subiaco Square	460522.1561.14	(91,200)	(101,280)	(85,120)	(102,950)
Car Station 62 Railway Road	460522.1562.14	(141,200)	(156,807)	(154,180)	(159,390)
Car Station 63 Roberts Road	460522.1563.14	(20,000)	(22,210)	(10,000)	(22,580)
Car Station 64 York Street	460522.1564.14	(20,000)	(22,210)	(10,300)	(22,580)
Car Station 65 Metters Lane	460522.1565.14	(15,000)	(16,658)	(21,040)	(16,930)
Car Station 68 Vickers Lane	460522.1568.14	(15,000)	(16,658)	(21,690)	(16,930)
Car Station 70 Stubbs Terrace South	460522.1570.14	(20,000)	(22,210)	(6,820)	(22,580)
Car Station 277 Barker Road	460522.1572.14	0	0	(86,930)	0
Car Station 44 Hay Street	460522.1573.14	0	0	(37,450)	0
Car Station 74 One Subiaco	460522.1574.14	0	0	(1,850)	0
Car Station 98 Hay Street	460522.1598.14	0	0	0	0
Parking Zone 99	460522.1599.14	(46,200)	(51,306)	(48,960)	(50,190)
<b>Total Parking Fees &amp; Permits</b>		<b>(2,675,701)</b>	<b>(3,017,426)</b>	<b>(2,846,620)</b>	<b>(3,046,739)</b>
<b>Other Revenue</b>					
Expenses Recouped	460530.1218.12	0	0	0	0
Car Station 16 Hay Street Licence Fee	460530.1516.16	(26,000)	0	0	0
<b>Total Other Revenue</b>		<b>(26,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>(2,701,701)</b>	<b>(3,017,426)</b>	<b>(2,846,620)</b>	<b>(3,046,739)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	560501.2101.50	226,700	226,700	265,500	26,730
Superannuation	560501.2111.51	26,590	26,590	16,500	3,180
Workers Compensation Premium	560501.2203.51	2,240	2,240	2,020	270
<b>Total Employee Costs</b>		<b>255,530</b>	<b>255,530</b>	<b>284,020</b>	<b>30,180</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>COMMERCIAL PARKING</b>					
<b>Administration Expenses</b>					
Bank Fees & Charges	560510.3203.61	75,000	75,000	75,000	75,000
Data Management Fees	560510.3223.61	5,150	5,150	0	5,150
<b>Total Administration Expenses</b>		<b>80,150</b>	<b>80,150</b>	<b>75,000</b>	<b>80,150</b>
<b>Operational Expenses</b>					
Agency Relief Staff	560515.3101.60	0	0	40,000	0
Operating Lease Expense	560515.3131.61	115,000	115,000	200,000	67,000
Advertising	560515.3151.61	30,000	30,000	500	30,000
Printing Advertising Material	560515.3157.61	0	0	0	0
Armoured Services	560515.3411.61	47,390	47,390	30,000	47,390
Ticket Machine Maintenance	560515.3412.61	180,000	180,000	180,000	180,000
Car Park Sweeping	Job 50	75,110	75,110	58,490	76,790
Car Park Maintenance	Job 45	13,960	13,960	0	11,260
Car Park Gardens	Job 46	4,280	4,280	2,900	1,510
Parking Guidance System	560515.3422.61	3,090	3,090	5,415	3,090
Parking Management Agreement	560515.3424.61	0	46,000	38,042	0
Utilities	Job 45 & 46	6,220	6,220	6,020	4,730
<b>Total Operational Expenses</b>		<b>475,050</b>	<b>521,050</b>	<b>561,367</b>	<b>421,770</b>
<b>Other Expenses</b>					
Refunds	560520.7404.79	0	0	0	0
<b>Total Other Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recurrent Projects</b>					
Parking Projects	560530.3919.61	55,000	55,000	0	55,000
<b>Total Recurrent Projects</b>		<b>55,000</b>	<b>55,000</b>	<b>0</b>	<b>55,000</b>
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated	560560.7601.91	246,250	261,360	248,480	276,130
<b>Total Corporate Overhead Allocated</b>		<b>246,250</b>	<b>261,360</b>	<b>248,480</b>	<b>276,130</b>
<b>TOTAL EXPENDITURE</b>		<b>1,111,980</b>	<b>1,173,090</b>	<b>1,168,867</b>	<b>863,230</b>
<b>TOTAL COMMERCIAL PARKING</b>		<b>(1,589,721)</b>	<b>(1,844,336)</b>	<b>(1,677,753)</b>	<b>(2,183,509)</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>FACILITIES MANAGEMENT</b>					
<b>REVENUE</b>					
Capital Grants Onslow Park Tennis Club	491911.1153.11	0	(39,650)	(39,660)	0
Capital Grants Operations Centre	494511.1153.11	0	0	(44,930)	0
<b>Total Capital Grants &amp; Subsidies</b>		<b>0</b>	<b>(39,650)</b>	<b>(84,590)</b>	<b>0</b>
<b>Hire Fees/Lease Income</b>					
Facility Hire Fees - Rosalie West Pavilion	491224.1491.14	(500)	(500)	0	0
Facility Hire Fees - Shenton Pk Comm Cntr	491324.1491.14	(35,000)	(35,000)	(43,760)	(35,000)
Facility Hire Fees - Subiaco Comm Cntr	491424.1491.14	(20,000)	(20,000)	(11,000)	(20,000)
Facility Hire Fees - Palms Comm Cntr	491524.1491.14	(22,000)	(22,000)	(32,340)	(22,000)
Facility Hire Fees - Palms Pavilion (Petanque Club)	491624.1491.14	0	0	0	(1,000)
Facility Hire Fees - Tom Dadour Comm Cntr	491724.1491.14	(10,000)	(10,000)	(21,390)	(12,000)
Hire Fees - Trust Ret - Palms Pavilion	491524.1492.14	0	0	0	0
Peppercorn Lease - Subiaco Playgroup	491024.1497.14	0	0	0	0
Peppercorn Lease - Onslow Pk Tennis Club	491924.1497.14	0	0	0	0
Peppercorn Lease - Subiaco PCYC	492124.1497.14	0	0	0	(14,200)
Peppercorn Lease - Rosalie West Pavillion	492324.1497.14	0	0	0	0
Peppercorn Lease - Rosalie Pre-primary	492524.1497.14	0	0	0	0
Peppercorn Lease - Shenton Park Playgroup	492624.1497.14	0	0	0	0
Peppercorn Lease - Shenton Park Toy Library	492724.1497.14	0	0	0	0
Peppercorn Lease - Subiaco Pre-primary	494124.1497.14	0	0	0	0
Lease Income - Subiaco Playgroup	491024.1496.14	(520)	(520)	(100)	(100)
Lease Income - Rosalie West Pavilion	491224.1496.14	(3,000)	(3,000)	(12,500)	(3,000)
Lease Income - Palms Pavilion (Pentanque Club) Shed)	491624.1496.14	0	0	(1,350)	(1,000)
	491724.1496.14	(200)	(200)	(200)	(100)
Lease Income - Onslow Park Tennis Club	491924.1496.14	(3,000)	(3,000)	(4,920)	(3,300)
Lease Income - Subiaco PCYC	492124.1496.14	0	0	(26,530)	0
Lease Income - Rosalie Pre-primary	492524.1496.14	0	0	(41,670)	0
Lease Income - Shenton Park Playgroup	492624.1496.14	(500)	(500)	(100)	(100)
Lease Income - Shenton Park Toy Library	492724.1496.14	(100)	(100)	(100)	(100)
Lease Income - Rosalie Pre-primary	494024.1496.14	(17,500)	(17,500)	(4,170)	(50,000)
Lease Income - Subiaco Pre-primary	494124.1496.14	(6,300)	(6,300)	(35,000)	(35,000)
Lease Income - 8 Rupert Street	494724.1496.14	(6,900)	(6,900)	(6,900)	0
<b>Total Hire Fees/Lease Income</b>		<b>(125,520)</b>	<b>(125,520)</b>	<b>(242,030)</b>	<b>(196,900)</b>
<b>Other Revenue</b>					
Expenses Recouped - Interest Income Self Supporting L	491130.1706.15	(3,500)	(3,500)	0	(2,640)
Rebates - 388 Hay Street Subiaco	494930.1480.16	0	0	(2,090)	0
Expenses Recouped - Subiaco Playgroup	Job 75.20001.022.12	(740)	(740)	(820)	(740)
Expenses Recouped - Palms Pavilion (Petanque Club)	Job 75.20012.022.12	(190)	(190)	0	(190)
Expenses Recouped - Daglish Tennis Club	Job 75.20014.022.12	(170)	(170)	(180)	(170)
Expenses Recouped - Onslow Tennis Club	Job 75.20015.022.12	(1,110)	(1,110)	(1,170)	(1,110)
Expenses Recouped - Rosalie East Pavillion (RSA)	Job 75.20016.022.12	(1,630)	(1,630)	(1,710)	(1,630)
Expenses Recouped - Subiaco PCYC	Job 75.20017.022.12	(2,530)	(2,530)	(2,670)	(2,530)
Expenses Recouped - Rosalie Pre-primary	Job 75.20021.022.12	(1,590)	(1,590)	(2,060)	(1,590)
Expenses Recouped - Subiaco Preprimary	Job 75.20022.022.12	(1,580)	(1,580)	0	(1,580)
Expenses Recouped - Subiaco Preprimary	Job 75.20022.022.16	0	0	(1,670)	0
Expenses Recouped - 8 Rupert Street	Job 75.20028.022.12	(1,540)	(1,540)	(4,700)	(1,540)
Expenses Recouped - Station Square Exeloo	Job 75.20082.022.12	0	0	0	0
<b>Total Other Revenue</b>		<b>(14,580)</b>	<b>(14,580)</b>	<b>(17,070)</b>	<b>(13,720)</b>
<b>TOTAL REVENUE</b>		<b>(140,100)</b>	<b>(179,750)</b>	<b>(343,690)</b>	<b>(210,620)</b>
<b>EXPENDITURE</b>					
<b>Administration Expenses</b>					
Shenton Pk Comm Cntr - Telephone	Job 75.20009.202	0	0	190	0
Palms Community Cntr - Telephone	Job 75.20009.202	0	0	100	0
<b>Total Administration Expenses</b>		<b>0</b>	<b>0</b>	<b>290</b>	<b>0</b>
<b>Operational Expenses</b>					
Subiaco Playgroup - Building Mtce	Job 75.20001	4,940	4,940	5,720	4,850
Subiaco Playgroup - Building Surrounds Mtce	Job 78.20001	4,950	4,950	4,950	4,400
Subiaco Playgroup - Legal Service	Job 75.20001.166	0	0	0	0
Subiaco Playgroup - Prop Mgmt Advice	Job 75.20001.830	0	0	0	0
Public Toilets - Building Mtce	Job 75	109,610	109,610	110,080	109,180
Public Toilets - Utilities	Job 75	17,040	17,040	10,140	17,470
Public Toilets - Prop Mgmt Advice	Job 75.XXXXX.830				
Rosalie West Pavilion - Building Mtce	Job 75.20008	19,570	19,570	20,416	18,170
Rosalie West Pavilion - Legal Services	Job 75.20008.166	0	0		0
Rosalie West Pavilion - Utilities	Job 75.20008	29,740	29,740	29,740	31,040
Rosalie West Pavilion - Prop Mgmt Advice	Job 75.20008.830	0	0	0	0
Shenton Pk Comm Cntr - Building Mtce	Job 75.20009	36,060	36,060	36,164	37,000
Shenton Pk Comm Cntr - Legal Service	Job 75.20009.166	0	0	0	0
Shenton Pk Comm Cntr - Bldg Surrounds Mtce	Job 78.20009	0	0	275	220
Shenton Pk Comm Cntr - Utilities	Job 75.20009	10,070	10,070	10,070	9,040

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>FACILITIES MANAGEMENT</b>					
<b>EXPENDITURE</b>					
<b>Operational Expenses (Continued..)</b>					
Shenton Pk Comm Cntr - Prop Mgmt Advice	Job 75.20009.830	0	0	0	0
Shenton Pk Comm Cntr - Valuation Fees	Job 75.20009.831	0	0	0	0
Subiaco Comm Cntr - Building Mtce	Job 75.20010	47,900	47,900	54,090	52,090
Subiaco Comm Cntr - Utilities	Job 75.20010	12,000	12,000	12,000	7,710
Subiaco Comm Cntr - Bldg Surrounds Mtce	Job 78.20010	5,610	5,610	5,610	550
Subiaco Comm Cntr - Prop Mgmt Advice	Job 75.20010.830	0	0	0	0
Palms Comm Cntr - Building Mtce	Job 75.20011	43,270	43,270	44,581	47,820
Palms Comm Cntr - Rates		1,160	1,160	1,260	1,370
Palms Comm Cntr - Utilities	Job 75.20011	33,900	33,900	33,900	29,140
Palms Pavilion (Petanque Club) - Building Mtce	Job 75.20012	10,480	10,300	10,500	10,480
Palms Pavilion (Petanque Club) - Legal Services	Job 75.20072.166	0	0	0	0
Palms Pavilion (Petanque Club) - Prop Mgmt Advice	Job 75.20072.830	0	0	0	0
Tom Dadour Comm Cntr - Building Mtce	Job 75.20013	28,020	28,020	34,920	28,400
Tom Dadour Comm Cntr - Utilities	Job 75.20013	5,230	5,230	5,230	4,730
Tom Dadour Comm Cntr - Bldg Surrounds Mtce	Job 78.20013	6,160	6,160	8,350	1,100
Tom Dadour Comm Cntr - Legal Services	Job 75.20013.166	0	0	0	0
Tom Dadour Comm Cntr - Prop Mgmt Advice	Job 75.20013.830	0	0	0	0
Daglish Tennis Club - Building Mtce	Job 75.20014	1,170	1,170	1,170	1,120
Daglish Tennis Club - Rates	Job 75.20014	340	340	180	390
Onslow Park Tennis Club - Building Mtce	Job 75.20015	3,090	3,090	3,090	2,930
Onslow Park Tennis Club - Legal Services	Job 75.20015.166	0	0	0	0
Onslow Park Tennis Club - Rates	Job 75.20015.204	1,090	1,090	1,170	1,250
Rosalie East Pavilion (RSA) - Building Mtce	Job 75.20016	21,290	21,290	21,290	26,440
Rosalie East Pavilion - Shared Facilities - Building Mtce	Job 75.20067	0	0	0	0
Rosalie East Pavilion (RSA) - Legal Services	Job 75.20016.166	0	0	0	0
Rosalie East Pavilion (RSA) - Utilities	Job 75.20016	20,030	20,030	20,900	11,040
Rosalie East Pavilion (RSA) - Bins	Job 75.20016	0	0	1,920	3,840
Rosalie East Pavilion (RSA) - Prop Mgmt Advice	Job 75.20016.830	0	0	0	0
Subiaco PCYC - Building Mtce	Job 75.20017	11,060	11,060	11,060	10,730
Subiaco PCYC - Rates	Job 75.20017.204	2,530	2,530	2,670	2,860
Subiaco PCYC - Legal Service	Job 75.20017.166	0	0	0	0
Subiaco PCYC - Prop Mgmt Advice	Job 75.20017.830	0	0	0	0
Subiaco Arts Centre - Building Mtce	Job 75.20018	10,000	10,000	10,000	8,580
Subiaco Arts Centre - Rates	Job 75.20018.204	0	0	520	560
Subiaco Arts Centre - Legal Services	Job 75.20018.166	0	0	0	0
Subiaco Arts Centre - Utilities	Job 75.20018	0	0	300	860
Subiaco Arts Centre - Prop Mgmt Advice	Job 75.20018.830	0	0	0	0
Memorial Clock - Building Mtce	Job 75.20019	6,180	6,180	6,180	6,180
Memorial Clock - Prop Mgmt Advice	Job 75.20019.830	0	0	0	0
Lake Jualbup Rotunda - Building Mtce	Job 75.20020	0	0	0	0
Rosalie Pre-primary - Building Mtce	Job 75.20021	7,210	7,210	7,210	6,540
Rosalie Pre-primary - Bldg Surrounds Mtce	Job 78.20021	4,800	4,800	4,800	500
Rosalie Pre-primary - Bldg Surrounds Mtce	Job 78.20021	480	480	0	50
Rosalie Pre-primary - Utilities	Job 75.20021	1,520	1,520	1,520	0
Rosalie Pre-primary - Bins	Job 75.20021.204	0	0	2,060	2,190
Rosalie Pre-primary - Prop Mgmt Advice	Job 75.20021.830	0	0	0	0
Rosalie Pre-primary - Valuation Fees	Job 75.20021.831	0	0	0	0
Subiaco Pre-primary - Building Mtce	Job 75.20022	4,120	4,120	4,120	2,330
Subiaco Pre-primary - Building Surrounds Mtce	Job 78.20022	0	0	0	500
Subiaco Pre-primary - Building Surrounds Mtce		0	0	0	50
Subiaco Pre-primary - Legal Service	Job 75.20022.166	0	0	0	0
Subiaco Pre-primary - Utilities	Job 75.20022.204	0	0	0	0
Subiaco Pre-primary - Rates & Charges	Job 75.20022.204	0	0	1,670	1,790
Subiaco Pre-primary - Prop Mgmt Advice	Job 75.20022.830	0	0	0	0
EH Parker Library - Building Mtce	Job 75.20023	93,230	93,230	95,330	95,140
EH Parker Library - Utilities	Job 75.20023	23,580	23,580	23,580	21,320
EH Parker Library - Prop Mgmt Advice	Job 75.20023.830	0	0	0	0
Subiaco Museum - Building Mtce	Job 75.20024	14,010	14,010	14,010	13,330
Subiaco Museum - Rates & Charges	Job 75.20024	0	0	630	680
Subiaco Museum - Utilities	Job 75.20024	0	0	0	0
Subiaco Museum - Prop Mgmt Advice	Job 75.20024.830	0	0	0	0
Museum Storeroom - Building Mtce	Job 75.20025	3,710	3,710	9,290	3,710
Museum Storeroom - Prop Mgmt Advice	Job 75.20025.830	0	0	0	0
Bishop St Admin Cntr - Building Mtce	Job 75.20030	51,510		105,000	34,340
Bishop St Admin Cntr - Utilities	Job 75.20030	22,390	22,390	34,150	22,390
Mt Claremont Depot - Building Mtce	Job 75.20086	0	0	0	11,290
Mt Claremont Depot - Utilities	Job 75.20086	0	0	0	5,780
Mt Claremont Depot - Rates		0	0	0	100
Mt Claremont Depot - Lease Expenses		0	0	12,900	0
2 Upham St Depot - Building Mtce	Job 75.20026	0	51,510	0	0
2 Upham St Depot - Rates	Job 75.20026	0	0	2,350	0
2 Upham St Depot - Utilities		0	0	0	0
2 Upham St Depot - Prop Mgmt Advice	Job 75.20026.830		0	0	0

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>FACILITIES MANAGEMENT</b>					
<b>EXPENDITURE</b>					
<b>Operational Expenses (Continued..)</b>					
Rokeby Rd Admin Cntr - Legal Services	594615.3108.61	0	0	0	0
Rokeby Rd Admin Cntr - Building Mtce	Job 75.20027	103,320	103,320	54,000	20,000
Rokeby Rd Admin Cntr - Bldg Surrounds Mtce	594615.3302.61	0	0	0	0
Rokeby Rd Admin Cntr - Rates		4,900	4,900	5,350	5,780
Rokeby Rd Admin Cntr - Utilities	Job 75.20027	68,360	68,360	20,000	0
Rokeby Rd Admin Cntr - Prop Mgmt Advice	Job 75.20027.830	0	0	0	0
Rokeby Rd Admin Cntr - Valuation Fees	Job 75.20027.831	0	0	0	0
Rokeby Rd Admin Cntr - Operating Lease Exp	594615.3131.61	0	0	0	0
Rokeby Rd Admin Cntr - Minor Furniture & Equipment	594615.3114.61	0	0	0	0
388 Hay Street - Lease expense	594915.3131.61	0	250,000	170,000	530,000
388 Hay Street - Car bay licence fee	594915.3125.61	0	0	18,000	55,000
388 Hay Street - Outgoings	594915.3310.61	0	0	63,000	188,000
388 Hay Street - Utilities	594915.4101.70	0	0	23,000	65,130
388 Hay Street - Building Mtce	594915.3301.61	0	0	30,000	90,000
8 Rupert Street - Building Mtce	Job 75.20028	0	0	1,750	0
8 Rupert Street - Legal Services	Job 75.20028.166	0	0	0	0
8 Rupert Street - Utilities	Job 75.20028	4,020	4,020	4,020	1,990
8 Rupert Street - Rates	Job 75.20028	0	0	2,070	2,030
8 Rupert Street - Prop Mgmt Advice	Job 75.20028.830	0	0	0	0
8 Rupert Street - Valuation Fees	Job 75.20028.831	0	0	1,750	0
<b>Total Operational Expenses</b>		<b>914,940</b>	<b>1,164,940</b>	<b>1,229,446</b>	<b>1,677,640</b>
<b>Other Expenses</b>					
Interest Expense - Public Toilets	591120.6101.72	3,500	3,500	4,200	2,640
Insurance Premium - Public Liability	591220.5102.71	58,100	58,100	35,690	0
Insurance Premium - Industrial Special Risk	591220.5103.71	0	119,250	0	58,100
Insurance Premium - Other	591220.5105.71	119,250	0	115,060	119,250
Interest Expense - Palms Community Centre	591520.6101.72	0	0	0	0
Interest Expense - Rosalie Park	591220.6101.72	75,990	75,990	75,990	69,100
Interest Expense - Rokeby Rd Admin Cntr	594620.6101.72	0	0	0	0
Interest Expense - Subiaco Theatre Centre	592220.6101.72	0	0	0	0
Refunds - Palms Community Centre	591520.7404.79	0	0	0	0
Refunds - Subiaco Community Centre	591420.7404.79	0	0	0	0
Refunds - Tom Dadour Community Centre	591720.7404.79	0	0	0	0
Refunds - Shenton Park Community Centre	591320.7404.79	0	0	0	0
<b>Total Other Expenses</b>		<b>256,840</b>	<b>256,840</b>	<b>230,940</b>	<b>249,090</b>
<b>EXPENDITURE</b>					
<b>Depreciation</b>					
Public Toilets - Dpcn - Buildings	591140.8101.80	28,050	28,050	30,590	28,050
Rosalie West Pavilion - Dpcn - Buildings	591240.8101.80	38,000	38,000	12,280	38,000
Shent Pk Comm Cntr - Dpcn - Buildings	591340.8101.80	35,550	35,550	19,380	35,550
Shent Pk Comm Cntr - Dpcn - Furn & Equip	591340.8103.80	150	150	0	150
Subiaco Comm Cntr - Dpcn - Buildings	591440.8101.80	27,990	27,990	17,210	27,990
Subiaco Comm Cntr - Dpcn - Furn & Equip	591440.8103.80	1,650	1,650	0	1,650
Subiaco Comm Cntr - Dpcn - Plant & Equip	591440.8104.80	0	0	0	0
Palms Comm Ctr - Dpcn - Buildings	591540.8101.80	48,450	48,450	34,030	48,450
Palms Comm Ctr - Dpcn - Plant & Equip	591540.8104.80	0	0	0	0
Palms Comm Ctr - Dpcn - Furn & Equip	591540.8103.80	0	0	0	0
Palms Pavilion (Petanque Club) - Dpcn - Buildings	591640.8101.80	2,610	2,610	3,820	2,610
Tom Dadour Comm Cntr - Dpcn - Buildings	591740.8101.80	24,910	24,910	18,290	24,910
Tom Dadour Comm Cntr - Dpcn - Furn & Equip	591740.8103.80	1,620	1,620	0	1,620
Rosalie Sport Assoc - Dpcn - Buildings	592040.8101.80	10,080	10,080	27,260	10,080
Subiaco PCYC - Dpcn - Buildings	592140.8101.80	38,910	38,910	20,610	38,910
Daglish Tennis Club - Dpcn - Buildings	591840.8101.80	640	640	1,700	640
Onslow Park Tennis Club - Dpcn - Buildings	591940.8101.80	18,910	18,910	8,890	18,910
Subiaco Arts Centre - Dpcn - Buildings	592240.8101.80	109,650	109,650	255,810	109,650
Subiaco Arts Centre - Dpcn - Furn & Equip	592240.8103.80	0	0	0	0
Subiaco Arts Centre - Dpcn - Plant & Equip	592240.8104.80	0	0	0	0
Shenton Pk Child Hlth - Dpcn - Furn & Equip	594040.8103.80	170	170	0	170
Lake Jualbup Rotunda - Dpcn - Furn & Equip	592440.8103.80	0	0	0	0
EH Parker Library - Dpcn - Buildings	594240.8101.80	54,490	54,490	43,090	54,490
Subiaco Museum - Dpcn - Buildings	594340.8101.80	13,220	13,220	8,330	13,220
Museum Storeroom - Dpcn - Buildings	594440.8101.80	6,580	6,580	2,050	6,580
Operations Centre - Dpcn - Buildings	594540.8101.80	46,760	46,760	31,690	46,760
Operations Centre - Dpcn - Furn & Equip	594540.8103.80	150	150	0	150
Operations Centre - Dpcn - Plant & Equip	594540.8104.80	0	0	0	0
Admin Centre - Dpcn - Buildings	594640.8101.80	137,020	137,020	104,360	137,020
Admin Centre - Dpcn - Furn & Equip	594640.8103.80	200	200	0	200
Admin Centre - Dpcn - Plant & Equip	594640.8104.80	0	0	0	0
8 Rupert Street - Dpcn - Buildings	594740.8101.80	7,300	7,300	34,440	7,300
8 Rupert Street - Dpcn - Furn & Equip	594740.8103.80	0	0	0	0
Unclassified Prop - Dpcn - Buildings	595540.8101.80	0	0	0	0
<b>Total Depreciation</b>		<b>653,060</b>	<b>653,060</b>	<b>673,830</b>	<b>653,060</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>FACILITIES MANAGEMENT</b>					
<b>Facility Overheads Allocated</b>					
Corporate Overhead Allocated	591260.7601.91	120,970	133,870	120,340	146,770
Facility Operational Overheads Allocated	591260.7614.91	13,190	13,190	11,520	0
<b>Total Facility Overheads Allocated</b>		<b>134,160</b>	<b>147,060</b>	<b>131,860</b>	<b>146,770</b>
<b>Less Centre Maintenance Recovered</b>					
EH Parker Library - Cntr Mtce Recovered	594272.7606.91	(173,220)	(173,220)	(162,000)	(173,220)
Subiaco Museum - Cntr Mtce Recovered	594372.7606.91	(27,230)	(27,230)	(22,970)	(27,230)
Operations Centre - Cntr Mtce Recovered	594572.7606.91	(120,810)	(120,810)	(186,090)	(120,810)
Admin Centre - Cntr Mtce Recovered	594672.7606.91	(313,800)	(563,800)	(485,620)	(1,091,130)
<b>Total Less Centre Maintenance Recovered</b>		<b>(635,060)</b>	<b>(885,060)</b>	<b>(856,680)</b>	<b>(1,412,390)</b>
<b>TOTAL EXPENDITURE</b>		<b>1,323,940</b>	<b>1,336,840</b>	<b>1,409,686</b>	<b>1,314,170</b>
<b>TOTAL FACILITIES MANAGEMENT</b>		<b>1,183,840</b>	<b>1,157,090</b>	<b>1,065,996</b>	<b>1,103,550</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>ECONOMIC DEVELOPMENT</b>					
<b>REVENUE</b>					
<b>Operating Grants &amp; Subsidies</b>					
Government Operating Grants	465010.1101.11	0	0	0	0
<b>Total Operating Grants &amp; Subsidies</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	565001.2101.50	264,550	264,550	254,800	276,120
Superannuation	565001.2111.51	29,390	29,390	14,100	31,850
Workers Compensation Premium	565001.2203.51	2,630	2,630	2,380	2,760
Staff Development	565001.2401.51	4,800	4,800	4,240	4,800
Conferences	565001.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>301,370</b>	<b>301,370</b>	<b>275,520</b>	<b>315,530</b>
<b>Administration Expenses</b>					
Telephone	565010.3213.61	520	520	520	520
Vehicle Operating Expenses	565010.3214.61	3,000	3,000	3,000	3,000
Other Expenses	565010.3215.61	1,550	1,550	1,550	1,550
Stationery	565010.3264.61	520	520	520	520
<b>Total Administration Expenses</b>		<b>5,590</b>	<b>5,590</b>	<b>5,590</b>	<b>5,590</b>
<b>Operational Expenses</b>					
Agency Relief Staff	565015.3101.60	0	0	0	0
Minor Furniture & Equipment	565015.3114.61	1,030	1,030	0	1,030
Advertising	565015.3151.61	0	0	0	0
Market Research	565015.3167.61	35,000	35,000	8,000	13,130
<b>Total Operational Expenses</b>		<b>36,030</b>	<b>36,030</b>	<b>8,000</b>	<b>14,160</b>
<b>Other Expenses</b>					
Partnership Contributions	565020.7208.79	20,000	20,000	20,000	20,000
<b>Total Other Expenses</b>		<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Recurrent Projects</b>					
Data Acquisition	565030.3903.61	0	0	54,161	0
Business Support	565030.3905.61	82,420	82,420	57,420	107,420
Business Attraction and Retention	565030.3931.61	56,270	53,570	46,270	30,910
Economic Development Projects	565030.3923.61	128,720	127,470	113,720	151,510
<b>Total Recurrent Projects</b>		<b>267,410</b>	<b>263,460</b>	<b>271,571</b>	<b>289,840</b>
<b>Non-Recurrent Projects</b>					
Non-Recurrent Projects	565031.3951.61	0	0	0	0
Business Grants	565031.3990.61	19,800	19,800	0	19,800
<b>Total Non-Recurrent Projects</b>		<b>19,800</b>	<b>19,800</b>	<b>0</b>	<b>19,800</b>
<b>Depreciation</b>					
Depreciation - Furniture & Equipment	565040.8103.80	9,900	9,900	18,140	9,900
<b>Total Depreciation</b>		<b>9,900</b>	<b>9,900</b>	<b>18,140</b>	<b>9,900</b>
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated	565060.7601.91	97,900	112,050	144,370	184,590
<b>Total Corporate Overhead Allocated</b>		<b>97,900</b>	<b>112,050</b>	<b>144,370</b>	<b>184,590</b>
<b>TOTAL EXPENDITURE</b>		<b>758,000</b>	<b>768,200</b>	<b>743,191</b>	<b>859,410</b>
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>758,000</b>	<b>768,200</b>	<b>743,191</b>	<b>859,410</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>PLACE MANAGEMENT</b>					
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	565101.2101.50	484,480	484,480	390,300	550,900
Superannuation	565101.2111.51	54,600	54,600	45,600	65,230
Workers Compensation Premium	565101.2203.51	4,800	4,800	4,340	5,460
Staff Development	565101.2401.51	0	0	0	2,000
<b>Total Employee Costs</b>		<b>543,880</b>	<b>543,880</b>	<b>440,240</b>	<b>623,590</b>
<b>Administration Expenses</b>					
Telephone	565110.3213.61	520	520	675	520
Other expenses	565110.3215.61	550	550	550	550
Stationery	565110.3264.61	520	520	520	520
<b>Total Administration Expenses</b>		<b>1,590</b>	<b>1,590</b>	<b>1,745</b>	<b>1,590</b>
<b>Operational Expenses</b>					
Agency Relief Staff	565115.3101.60	0	0	27,130	0
Minor Furniture & Equipment	565115.3114.61	1,030	1,030	1,030	1,030
Advertising	565115.3151.61	160,000	160,000	169,100	160,000
Street Decoration Maintenance	565115.3164.61	20,600	20,600	0	0
Public Relations	565115.3166.61	1,030	1,030	1,030	1,030
Market Research	565115.3167.61	15,450	15,450	6,490	18,310
Website Maintenance and Development	565115.3272.61	30,910	30,910	30,910	30,910
Place Activation	565115.3169.61	100,000	100,000	100,000	100,000
Place Sponsorship	565115.3170.61	105,000	105,000	105,000	105,000
CBD Promotion (Various Events)	Job. 96	118,480	118,480	118,480	118,480
<b>Total Operational Expenses</b>		<b>552,500</b>	<b>552,500</b>	<b>559,170</b>	<b>534,760</b>
<b>Other Expenses</b>					
Partnership Contributions	565120.7208.79	82,000	82,000	52,650	111,350
<b>Total Other Expenses</b>		<b>82,000</b>	<b>82,000</b>	<b>52,650</b>	<b>111,350</b>
<b>Recurrent Projects</b>					
Recurrent Projects	565130.3901.61	0	0	720	0
Festive Decorations	565130.3926.61	165,760	172,760	92,960	143,780
<b>Total Recurrent Projects</b>		<b>165,760</b>	<b>172,760</b>	<b>93,680</b>	<b>143,780</b>
<b>Non-recurrent Projects</b>					
New Initiatives	565131.3953.61	42,820	42,820	42,820	21,810
<b>Total Non-recurrent Projects</b>		<b>42,820</b>	<b>42,820</b>	<b>42,820</b>	<b>21,810</b>
<b>Depreciation</b>					
Depreciation - Plant & Equipment	565140.8104.80	0	0	0	0
<b>Total Depreciation</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Loss on Disposal of Non-current Assets</b>					
Loss on Disposal of Plant & Equipment	565150.9105.81	0	0	0	250
<b>Total Loss on Disposal of Non-current Assets</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>250</b>
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated	565160.7601.91	168,000	193,750	159,570	195,970
<b>Total Corporate Overhead Allocated</b>		<b>168,000</b>	<b>193,750</b>	<b>159,570</b>	<b>195,970</b>
<b>TOTAL EXPENDITURE</b>		<b>1,556,550</b>	<b>1,589,300</b>	<b>1,349,875</b>	<b>1,633,100</b>
<b>TOTAL PLACE MANAGEMENT</b>		<b>1,556,550</b>	<b>1,589,300</b>	<b>1,349,875</b>	<b>1,633,100</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>PUBLIC ART</b>					
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	552001.2101.50	43,950	43,950	45,900	46,140
Superannuation	552001.2111.51	6,080	6,080	6,400	6,390
Workers Compensation Premium	552001.2203.51	430	430	390	460
<b>Total Employee Costs</b>		<b>50,460</b>	<b>50,460</b>	<b>52,690</b>	<b>52,990</b>
<b>Operational Expenses</b>					
Street Banners	552015.3163.61	7,000	7,000	7,000	7,000
Public Art Maintenance	552015.3594.61	32,900	32,900	32,900	24,800
Public Art Projects	Job 90.90013	67,180	67,180	67,180	67,180
<b>Total Operational Expenses</b>		<b>107,080</b>	<b>107,080</b>	<b>107,080</b>	<b>98,980</b>
<b>Non-recurrent Projects</b>					
Non-recurrent Projects	552031.3951.61	0	0	76,160	0
<b>Total Non-recurrent Projects</b>		<b>0</b>	<b>0</b>	<b>76,160</b>	<b>0</b>
<b>TOTAL EXPENDITURE</b>		<b>157,540</b>	<b>157,540</b>	<b>235,930</b>	<b>151,970</b>
<b>TOTAL PUBLIC ART</b>		<b>157,540</b>	<b>157,540</b>	<b>235,930</b>	<b>151,970</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>PLANNING SERVICES</b>					
<b>REVENUE</b>					
<b>Statutory Fees &amp; Charges</b>					
Subdivision Clearance Fee	430021.1429.14	(1,000)	(1,000)	(800)	(1,000)
Applicant Requested TPS Amendment Fees	430021.1430.14	(6,000)	(6,000)	0	(6,000)
Planning Fees	430021.1432.14	(230,000)	(142,000)	(163,200)	(230,000)
Liquor Licensing Act s.40 Certificates	430021.1433.14	(200)	(200)	(660)	(200)
<b>Total Statutory Fees &amp; Charges</b>		<b>(237,200)</b>	<b>(149,200)</b>	<b>(164,660)</b>	<b>(237,200)</b>
<b>Fines &amp; Penalties</b>					
Fines & Penalties	430023.1592.14	(1,000)	(1,000)	(500)	(1,000)
<b>Total Fines &amp; Penalties</b>		<b>(1,000)</b>	<b>(1,000)</b>	<b>(500)</b>	<b>(1,000)</b>
<b>Other Revenue</b>					
Legal Fees & Summons Costs Recouped	430030.1217.12	0	0	0	0
Expenses Recouped	430030.1218.12	(500)	(500)	0	(500)
<b>Total Other Revenue</b>		<b>(500)</b>	<b>(500)</b>	<b>0</b>	<b>(500)</b>
<b>TOTAL REVENUE</b>		<b>(238,700)</b>	<b>(150,700)</b>	<b>(183,050)</b>	<b>(238,700)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	530001.2101.50	1,095,510	1,095,510	1,116,730	1,202,690
Superannuation	530001.2111.51	119,450	119,450	154,100	134,720
Workers Compensation Premium	530001.2203.51	10,880	10,880	9,830	11,940
Staff Development	530001.2401.51	10,300	10,300	10,300	10,300
Conferences	530001.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>1,236,140</b>	<b>1,236,140</b>	<b>1,290,960</b>	<b>1,359,650</b>
<b>Administration Expenses</b>					
Postage Distribution & Couriers	530010.3209.61	520	520	520	520
Search Fees	530010.3212.61	530	530	530	530
Telephone	530010.3213.61	1,550	1,550	1,550	1,550
Other Expenses	530010.3215.61	1,340	1,340	1,340	1,340
Memberships & Affiliations	530010.3262.61	620	620	620	620
<b>Total Administration Expenses</b>		<b>4,560</b>	<b>4,560</b>	<b>4,560</b>	<b>4,560</b>
<b>Operational Expenses</b>					
Agency Relief Staff	530015.3101.60	0	40,000	78,640	0
Legal Services	530015.3108.61	62,420	137,420	120,000	62,420
Minor Furniture & Equipment	530015.3114.61	2,060	2,060	1,500	2,060
Specialist Advice	530015.3121.61	8,000	22,000	3,300	0
Heritage Activities	530015.3139.61	3,090	3,090	3,090	3,090
Advertising	530015.3151.61	1,030	1,030	1,030	1,030
Memberships & Affiliations	530015.3262.61	0	0	0	0
Heritage Support	530015.3753.61	10,300	5,300	4,292	5,300
Design Review Panel	530015.3756.61	42,120	42,120	42,120	42,120
Professional Assistance - SAT Reviews	530015.3757.61	55,750	31,350	20,167	31,350
<b>Total Operational Expenses</b>		<b>184,770</b>	<b>284,370</b>	<b>274,139</b>	<b>147,370</b>
<b>Other Expenses</b>					
Refunds	530020.7404.79	0	0	5,000	0
<b>Total Other Expenses</b>		<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>
<b>Recurrent Projects</b>					
Recurrent Projects	530030.3901.61	0	0	0	0
Planning and Heritage Studies	530030.3941.61	540,890	540,890	206,000	423,790
Heritage Incentives	530030.3946.61	27,150	27,150	10,000	32,600
Heritage Grant Scheme	530030.3948.61	50,000	50,000	50,000	50,000
Heritage Surveys	530030.3986.61	58,720	58,720	40,000	58,720
<b>Total Recurrent Projects</b>		<b>676,760</b>	<b>676,760</b>	<b>306,000</b>	<b>565,110</b>
<b>Non-recurrent Projects</b>					
Non-recurrent Projects	530031.3951.61	0	0	1,250	0
Subi East		200,500	5,500	6,000	0
Town Planning Scheme	530031.3999.*	29,900	29,900	29,900	0
<b>Total Non-recurrent Projects</b>		<b>230,400</b>	<b>35,400</b>	<b>37,150</b>	<b>0</b>
<b>Depreciation</b>					
Depreciation - Furniture & Equipment	530040.8103.80	240	240	0	240
<b>Total Depreciation</b>		<b>240</b>	<b>240</b>	<b>0</b>	<b>240</b>
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated	530060.7601.91	627,760	691,950	709,680	819,080
<b>Total Corporate Overhead Allocated</b>		<b>627,760</b>	<b>691,950</b>	<b>709,680</b>	<b>819,080</b>
<b>TOTAL EXPENDITURE</b>		<b>2,960,630</b>	<b>2,929,420</b>	<b>2,627,489</b>	<b>2,896,010</b>
<b>TOTAL PLANNING SERVICES</b>		<b>2,721,930</b>	<b>2,778,720</b>	<b>2,444,439</b>	<b>2,657,310</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>BUILDING SERVICES</b>					
<b>REVENUE</b>					
<b>Statutory Fees &amp; Charges</b>					
Building Licence Fees	466021.1434.14	(150,000)	(180,000)	(180,000)	(150,000)
Demolition Licence Fees	466021.1435.14	(1,500)	(1,500)	(1,500)	(1,500)
Swimming Pool Compliance Fees	466021.1436.14	(19,160)	(19,160)	(24,000)	(19,160)
Strata Title Approval Fees	466021.1437.14	(900)	(900)	(900)	(900)
Signs & Hoardings Fees	466021.1438.14	(1,500)	(1,500)	(270)	(1,500)
Written Advice Fee	466021.1447.14	(3,000)	(3,000)	0	(3,000)
<b>Total Statutory Fees &amp; Charges</b>		<b>(176,060)</b>	<b>(206,060)</b>	<b>(206,670)</b>	<b>(176,060)</b>
<b>Fines &amp; Penalties</b>					
Fines & Penalties	466023.1592.14	(4,500)	(4,500)	0	(4,500)
<b>Total Fines &amp; Penalties</b>		<b>(4,500)</b>	<b>(4,500)</b>	<b>0</b>	<b>(4,500)</b>
<b>Other Revenue</b>					
Sale of Copy Plans	466030.1201.12	(8,000)	(8,000)	(5,000)	(8,000)
Legal Fees & Summons Costs Recouped	466030.1217.12	0	0	0	0
Other Operating Revenue	466030.1701.16	0	0	(68,670)	0
<b>Total Other Revenue</b>		<b>(8,000)</b>	<b>(8,000)</b>	<b>(73,670)</b>	<b>(8,000)</b>
<b>TOTAL REVENUE</b>		<b>(188,560)</b>	<b>(218,560)</b>	<b>(280,340)</b>	<b>(188,560)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	566001.2101.50	253,590	290,990	129,600	305,890
Superannuation	566001.2111.51	40,400	40,400	22,900	34,520
First Aid & Safety Equipment	566001.2201.51	1,500	1,500	0	1,500
Uniforms and Protective Clothing	566001.2202.51	800	800	800	800
Workers Compensation Premium	566001.2203.51	2,510	2,510	2,270	3,020
Staff Development	566001.2401.51	7,900	7,900	2,000	7,900
Conferences	566001.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>306,700</b>	<b>344,100</b>	<b>157,570</b>	<b>353,630</b>
<b>Administration Expenses</b>					
Bank Fees	566010.3203.61	0	0	0	0
Equipment Repairs & Maintenance	566010.3206.61	0	0	0	0
Printing and Copying	566010.3210.61	530	530	530	530
Search Fees	566010.3212.61	0	0	0	0
Telephone	566010.3213.61	1,000	1,000	1,000	1,000
Vehicle Operating Expenses	566010.3214.61	0	0	150	4,470
Other Expenses	566010.3215.61	100	100	100	100
<b>Total Administration Expenses</b>		<b>1,630</b>	<b>1,630</b>	<b>1,780</b>	<b>6,100</b>
<b>Operational Expenses</b>					
Fringe Benefits Tax	566015.2304.51	4,100	4,100	4,100	4,100
Agency Relief Staff	566015.3101.60	10,330	10,330	161,000	10,330
Assessment Services	566015.3103.61	5,000	5,000	50,000	5,000
Legal Services	566015.3108.61	15,000	15,000	15,000	15,000
Minor Furniture & Equipment	566015.3114.61	2,060	2,060	2,060	2,060
Minor Plant & Equipment	566015.3113.61	2,060	2,060	2,060	2,060
<b>Total Operational Expenses</b>		<b>38,550</b>	<b>38,550</b>	<b>234,220</b>	<b>38,550</b>
<b>Other Expenses</b>					
Refunds	566020.7404.79	500	500	70,500	500
<b>Total Other Expenses</b>		<b>500</b>	<b>500</b>	<b>70,500</b>	<b>500</b>
<b>Recurrent Projects</b>					
Public Information Programme	566030.3907.61	5,120	5,120	5,120	2,060
<b>Total Recurrent Projects</b>		<b>5,120</b>	<b>5,120</b>	<b>5,120</b>	<b>2,060</b>
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated	566060.7601.91	311,210	324,690	355,000	400,330
<b>Total Corporate Overhead Allocated</b>		<b>311,210</b>	<b>324,690</b>	<b>355,000</b>	<b>400,330</b>
<b>Operations Centre Allocated</b>					
Operations Centre Allocated	566061.7602.91	7,590	7,590	8,910	0
<b>Total Operations Centre Allocated</b>		<b>7,590</b>	<b>7,590</b>	<b>8,910</b>	<b>0</b>
<b>TOTAL EXPENDITURE</b>		<b>671,300</b>	<b>722,180</b>	<b>833,100</b>	<b>801,170</b>
<b>TOTAL BUILDING SERVICES</b>		<b>482,740</b>	<b>503,620</b>	<b>552,760</b>	<b>612,610</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>COMMUNITY DEVELOPMENT &amp; PROGRAMS</b>					
<b>REVENUE</b>					
<b>Other Revenue</b>					
Expenses Recouped - Welfare	421530.1218.16	0	0	(3,620)	0
Positive Ageing Income	Job 92.90050	0	(5,000)	(5,000)	(15,000)
Expenses Recouped - Culture	449030.1218.12	0	0	(4,515)	0
<b>Total Other Revenue</b>		<b>0</b>	<b>(5,000)</b>	<b>(13,135)</b>	<b>(15,000)</b>
<b>TOTAL REVENUE</b>		<b>0</b>	<b>(5,000)</b>	<b>(13,135)</b>	<b>(15,000)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries - Culture	549001.2101.50	287,510	287,510	231,800	304,760
Salaries - Welfare	521501.2101.50	345,620	345,620	198,500	327,770
Superannuation - Culture	549001.2111.51	33,290	33,290	30,900	31,230
Superannuation - Welfare	521501.2111.51	36,180	36,180	25,700	36,230
Workers Compensation Premium - Culture	549001.2203.51	2,840	2,840	2,570	3,020
Workers Compensation Premium - Welfare	521501.2203.51	3,420	3,420	3,090	3,240
Staff Development - Culture	549001.2401.51	4,400	4,400	400	4,400
Staff Development - Welfare	521501.2401.51	2,000	2,000	0	2,000
<b>Total Employee Costs</b>		<b>715,260</b>	<b>715,260</b>	<b>492,960</b>	<b>712,650</b>
<b>Administration Expenses</b>					
Postage Distribution & Couriers	549010.3209.61	0	0	300	0
Telephone	549010.3213.61	2,870	2,870	2,500	2,870
Telephone	521510.3213.61	0	0	500	0
Other Expenses	549010.3215.61	1,500	1,500	2,500	1,500
<b>Total Administration Expenses</b>		<b>4,370</b>	<b>4,370</b>	<b>5,800</b>	<b>4,370</b>
<b>Operational Expenses</b>					
Minor Furniture & Equipment - Culture	549015.3114.61	2,000	2,000	2,000	2,000
Community Organisation Support	521515.3138.61	34,510	34,510	34,510	17,510
Advertising	549015.3151.61	2,060	2,060	2,060	2,060
Citizenship Ceremonies	549015.3351.61	10,000	10,000	10,000	10,000
Sunset at Subi	Job 90.90001	125,000	125,000	125,100	130,000
Children, Families and Youth Initiatives	Job 90.90004	44,000	35,000	15,000	55,000
Community Events	Job 90.90010	53,000	53,000	40,000	40,000
Positive Ageing Initiatives	Job 90.90050	70,000	70,000	47,600	40,000
Volunteers Program	521515.3601.61	15,000	15,000	15,000	15,000
<b>Total Operational Expenses</b>		<b>355,570</b>	<b>346,570</b>	<b>291,270</b>	<b>311,570</b>
<b>Other Expenses</b>					
Community Development Grants - Welfare	521520.7204.79	30,000	30,000	30,000	30,000
Partnership Contributions - Culture	549020.7208.79	50,000	50,000	50,000	38,000
Partnership Contributions - Welfare	521520.7208.79	40,000	40,000	0	52,000
Youth Grants & Contributions	521520.7209.79	15,000	15,000	15,000	15,000
<b>Total Other Expenses</b>		<b>135,000</b>	<b>135,000</b>	<b>95,000</b>	<b>135,000</b>
<b>Recurrent Projects</b>					
Photographic Awards	549030.3943.61	11,000	11,000	11,000	11,000
Community Safety Initiatives	521530.3920.61	54,900	50,000	20,000	40,000
Social Development Projects	521530.3922.61	18,600	18,600	5,000	10,000
Active Transport Initiatives	521530.3930.61	23,000	23,000	10,000	10,000
Disability Services Initiatives	521530.3936.61	7,500	7,500	7,500	8,000
Health & Wellbeing Initiatives	521530.3989.61	12,000	12,000	10,000	8,000
<b>Total Recurrent Projects</b>		<b>127,000</b>	<b>122,100</b>	<b>63,500</b>	<b>87,000</b>
<b>Non-recurrent Projects</b>					
Non-recurrent Projects - Culture	549031.3951.61	138,400	138,400	18,400	120,000
Non-recurrent Projects - Welfare	521531.3951.61	49,500	49,500	0	0
New Initiatives - Culture	549031.3953.61	7,710	7,710	0	3,610
New Initiatives - Welfare	521531.3953.61	14,400	14,400	5,000	2,000
Events	Job 92.92001	60,000	60,000	60,000	0
<b>Total Non-recurrent Projects</b>		<b>270,010</b>	<b>270,010</b>	<b>83,400</b>	<b>125,610</b>
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated - Culture	549060.7601.91	184,710	204,990	200,090	243,060
Corporate Overhead Allocated - Welfare	521560.7601.91	142,290	164,210	149,250	189,790
<b>Total Corporate Overhead Allocated</b>		<b>327,000</b>	<b>369,200</b>	<b>349,340</b>	<b>432,850</b>
<b>TOTAL EXPENDITURE</b>		<b>1,934,210</b>	<b>1,962,510</b>	<b>1,381,270</b>	<b>1,809,050</b>
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>1,934,210</b>	<b>1,957,510</b>	<b>1,368,135</b>	<b>1,794,050</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>LIBRARY</b>					
<b>REVENUE</b>					
<b>Other Grants</b>					
Other Grants	447010.1102.11	(6,200)	(1,200)	(1,200)	(6,200)
Expenses Recouped	447010.1218.12	0	0	0	0
<b>Total Other Grants</b>		<b>(6,200)</b>	<b>(1,200)</b>	<b>(1,200)</b>	<b>(6,200)</b>
<b>Fines &amp; Penalties</b>					
Late Return Penalty	447023.1593.14	(2,500)	(2,500)	(180)	0
<b>Total Fines &amp; Penalties</b>		<b>(2,500)</b>	<b>(2,500)</b>	<b>(180)</b>	<b>0</b>
<b>Other Revenue</b>					
Expenses Recouped	447030.1218.12	0	0	0	0
Photocopying Revenue	447030.1463.14	0	0	0	0
Lost Books	447030.1464.14	(2,000)	(2,000)	(2,000)	(2,000)
Computer Fees	447030.1465.14	(10,000)	(10,000)	(3,850)	(10,000)
Library Special Events	447030.1466.14	0	0	(40)	0
Other Operating Revenue	447030.1701.16	0	0	(250)	0
<b>Total Other Revenue</b>		<b>(12,000)</b>	<b>(12,000)</b>	<b>(6,140)</b>	<b>(12,000)</b>
<b>Gain on Disposal of Non-current Assets</b>					
Gain on Disposal of Plant & Equipment	447050.1805.17	0	0	0	0
<b>Total Gain on Disposal of Non-current assets</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>(20,700)</b>	<b>(15,700)</b>	<b>(7,520)</b>	<b>(18,200)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	547001.2101.50	947,340	947,340	933,000	982,620
Casual Wages	547001.2104.50	56,890	56,890	46,900	59,760
Superannuation	547001.2111.51	126,430	126,430	135,900	125,170
Workers Compensation Premium	547001.2203.51	10,000	10,000	9,030	10,370
Staff Development	547001.2401.51	7,900	7,900	1,600	7,900
Conferences	547001.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>1,148,560</b>	<b>1,148,560</b>	<b>1,126,430</b>	<b>1,185,820</b>
<b>LIBRARY</b>					
<b>EXPENDITURE</b>					
<b>Administration Expenses</b>					
Bank Fees & Charges	547010.3203.61	0	0	650	650
Equipment Hire	547010.3205.61	4,550	4,550	4,550	4,550
Equipment Repairs & Maintenance	547010.3206.61	1,560	1,560	1,560	1,560
Office Equipment Repairs & Maintenance	547010.3208.61	0	0	0	0
Postage Distribution & Couriers	547010.3209.61	11,500	11,500	11,500	11,500
Printing and Copying	547010.3210.61	2,000	2,000	2,000	2,000
Rounding (Unders/Overs)	547010.3211.61	0	0	0	0
Telephone	547010.3213.61	2,100	2,100	2,100	2,100
Vehicle Operating Expenses	547010.3214.61	0	0	0	0
Other Expenses	547010.3215.61	3,000	3,000	3,000	3,000
Photocopy Count	547010.3217.61	3,090	3,090	3,090	3,090
<b>Total Administration Expenses</b>		<b>27,800</b>	<b>27,800</b>	<b>28,450</b>	<b>28,450</b>
<b>Operational Expenses</b>					
Fringe Benefits Tax	547015.2304.51	6,500	6,500	6,500	6,500
Minor Furniture & Equipment	547015.3114.61	5,000	5,000	5,000	5,000
Software Maintenance	547015.3254.61	10,000	10,000	10,000	10,000
Network Administration	547015.3255.61	31,000	31,000	31,000	31,000
Adult Activities	547015.3651.61	11,000	11,000	11,000	11,000
Adult Audio Visual Materials	547015.3652.61	9,270	9,270	9,270	9,270
Adult Book Stock	547015.3653.61	20,600	20,600	20,600	20,600
Binding & Repairs to Books & Audiovisual	547015.3654.61	2,060	2,060	2,060	2,060
Childrens Activities	547015.3655.61	11,000	11,000	11,000	11,000
Childrens Audio Visual Materials	547015.3656.61	5,150	5,150	5,150	5,150
Childrens Book Stock	547015.3657.61	8,500	8,500	8,500	8,500
Lost & Damaged Stock	547015.3658.61	2,700	2,700	2,700	2,700
Periodicals & Newspapers	547015.3659.61	10,300	10,300	10,300	10,300

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>LIBRARY</b>					
<b>EXPENDITURE (Continued)</b>					
<b>Operational Expenses (Continued)</b>					
Shaun Tan Award	547015.3660.61	15,500	15,500	15,500	15,500
Craig Silvey Award	547015.3661.61	13,000	13,000	11,000	15,000
Book Week	547015.3663.61	1,200	1,200	1,250	1,200
e-Books	547015.3664.61	5,150	5,150	5,150	5,150
e-Subscriptions	547015.3665.61	7,300	7,300	7,300	7,300
<b>Total Operational Expenses</b>		<b>175,230</b>	<b>175,230</b>	<b>173,280</b>	<b>177,230</b>
<b>EXPENDITURE (Continued)</b>					
<b>Other Expenses</b>					
Refunds	547020.7404.79	0	0	0	0
<b>Total Other Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recurrent Projects</b>					
Recurrent Projects	547030.3901.61	960	960	1,000	960
Recurrent Projects	547030.3901.60	0	0	0	0
Recurrent Projects	547030.3901.61	960	960	1,000	960
Community Education	547030.3906.61	10,330	10,330	10,330	10,330
Community Education	547030.3906.60	0	0	0	0
Community Education	547030.3906.61	10,330	10,330	10,330	10,330
Local History Projects	547030.3921.61	0	0	0	0
<b>Total Recurrent Projects</b>		<b>11,290</b>	<b>11,290</b>	<b>11,330</b>	<b>11,290</b>
<b>Non-recurrent Projects</b>					
Non-recurrent Projects	547031.3951.61	0	0	0	0
New Initiatives	547031.3953.61	4,670	4,670	4,670	4,670
Regional Joint Initiatives	547031.3956.61	0	0	0	0
Reviews - Benchmarking	547031.3960.61	0	0	0	0
<b>Total Non-recurrent Projects</b>		<b>4,670</b>	<b>4,670</b>	<b>4,670</b>	<b>4,670</b>
<b>Depreciation</b>					
Depreciation - Furniture & Equipment	547040.8103.80	4,750	4,750	3,690	4,750
Depreciation - Plant & Equipment	547040.8104.80	3,980	3,980	10,220	3,980
<b>Total Depreciation</b>		<b>8,730</b>	<b>8,730</b>	<b>13,910</b>	<b>8,730</b>
<b>Loss on Disposal of Non-current Assets</b>					
Loss on Disposal of Plant & Equipment	547050.9104.81	0	0	0	0
Loss on Disposal of Plant & Equipment	547050.9105.81	0	0	0	0
<b>Total Loss on Disposal of Non-current Assets</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated	547060.7601.91	302,090	324,770	347,700	362,350
<b>Total Corporate Overhead Allocated</b>		<b>302,090</b>	<b>324,770</b>	<b>347,700</b>	<b>362,350</b>
<b>Centre Maintenance Allocated</b>					
Centre Maintenance Allocated	547062.7603.91	173,220	173,220	162,000	173,220
<b>Total Centre Maintenance Allocated</b>		<b>173,220</b>	<b>173,220</b>	<b>162,000</b>	<b>173,220</b>
<b>TOTAL EXPENDITURE</b>		<b>1,851,590</b>	<b>1,874,270</b>	<b>1,867,770</b>	<b>1,951,760</b>
<b>TOTAL LIBRARY</b>		<b>1,830,890</b>	<b>1,858,570</b>	<b>1,860,250</b>	<b>1,933,560</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>MUSEUM</b>					
<b>REVENUE</b>					
<b>Operating Grants &amp; Subsidies</b>					
Government Operating Grants	447510.1101.11	0	0	0	0
Other Grants	447510.1102.11	0	0	0	0
Contributions	447510.1103.12	0	0	0	0
<b>Total Operating Grants &amp; Subsidies</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Revenue</b>					
Sale of Photographic Reproductions	447530.1202.12	(300)	(300)	(1,000)	(300)
Other Operating Revenue	447530.1701.16	0	(5,000)	(3,450)	0
<b>Total Other Revenue</b>		<b>(300)</b>	<b>(5,300)</b>	<b>(4,450)</b>	<b>(300)</b>
<b>TOTAL REVENUE</b>		<b>(300)</b>	<b>(5,300)</b>	<b>(4,450)</b>	<b>(300)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	547501.2101.50	177,490	177,490	208,700	202,380
Casual Wages	547501.2104.50	8,000	8,000	18,200	16,810
Superannuation	547501.2111.51	23,220	23,220	24,100	26,110
Workers Compensation Premium	547501.2203.51	1,840	1,840	1,660	2,180
Staff Development	547501.2401.51	2,000	2,000	0	2,000
Conferences	547501.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>212,550</b>	<b>212,550</b>	<b>252,660</b>	<b>249,480</b>
<b>Administration Expenses</b>					
Bank Fees & Charges	547510.3203.61	0	0	0	650
Postage Distribution & Couriers	547510.3209.61	100	100	100	100
Printing and Copying	547510.3210.61	100	100	400	100
Telephone	547510.3213.61	820	820	820	820
Other Expenses	547510.3215.61	5,310	8,310	5,310	5,310
<b>Total Administration Expenses</b>		<b>6,330</b>	<b>9,330</b>	<b>6,630</b>	<b>6,980</b>
<b>Operational Expenses</b>					
Minor Plant & Equipment	547515.3113.61	0	0	0	0
Valuation Fees	547515.3112.61	0	0	0	0
Minor Furniture & Equipment	547515.3114.61	2,060	2,060	2,220	2,060
Software Maintenance	547515.3254.61	1,500	1,500	1,005	1,500
Public Art	547515.3591.61	4,000	4,000	2,400	0
Conservation	547515.3701.61	20,000	20,000	20,000	20,000
Exhibitions	547515.3702.61	9,000	9,000	9,000	9,000
Photographic Reproductions	547515.3703.61	0	0	0	0
Oral History	547515.3704.61	9,900	9,900	0	14,900
Local History Awards	547515.3705.61	0	0	0	0
Museum Educational Activities	547515.3706.61	7,080	7,080	7,080	7,080
<b>Total Operational Expenses</b>		<b>53,540</b>	<b>53,540</b>	<b>41,705</b>	<b>54,540</b>
<b>Recurrent Projects</b>					
Local History Projects	547530.3921.61	32,280	32,280	32,280	8,240
<b>Total Recurrent Projects</b>		<b>32,280</b>	<b>32,280</b>	<b>32,280</b>	<b>8,240</b>
<b>Non-recurrent Projects</b>					
Non-recurrent Projects	547531.3951.61	0	2,000	1,760	30,000
Strategic Interpretation Plan	547531.3982.61	0	0	0	0
Historical Plaques Project	547531.3975.61	0	0	0	0
Honour Boards	547531.3989.61	50,000	50,000	32,800	0
Honour Boards	547531.3989.61	50,000	50,000	21,000	0
Honour Boards	547531.3989.51	0	0	500	0
Honour Boards	547531.3989.50	0	0	11,300	0
<b>Total Non-recurrent Projects</b>		<b>50,000</b>	<b>52,000</b>	<b>34,560</b>	<b>30,000</b>
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated	547560.7601.91	54,570	53,560	49,880	49,590
<b>Total Corporate Overhead Allocated</b>		<b>54,570</b>	<b>53,560</b>	<b>49,880</b>	<b>49,590</b>
<b>Centre Maintenance Allocated</b>					
Centre Maintenance Allocated	547562.7603.91	27,230	27,230	22,970	27,230
<b>Total Centre Maintenance Allocated</b>		<b>27,230</b>	<b>27,230</b>	<b>22,970</b>	<b>27,230</b>
<b>TOTAL EXPENDITURE</b>		<b>436,500</b>	<b>440,490</b>	<b>440,685</b>	<b>426,060</b>
<b>TOTAL MUSEUM</b>		<b>436,200</b>	<b>435,190</b>	<b>436,235</b>	<b>425,760</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>LORDS SPORTS</b>					
<b>REVENUE</b>					
<b>Hire Fees/Lease Income</b>					
Sports Competitions	448124.1490.14	(700,000)	(700,000)	(580,000)	(700,000)
Facility Hire Fees	448124.1491.14	(520,000)	(520,000)	(525,000)	(530,000)
<b>Total Hire Fees/Lease Income</b>		<b>(1,220,000)</b>	<b>(1,220,000)</b>	<b>(1,105,000)</b>	<b>(1,230,000)</b>
<b>Other Revenue</b>					
Term Program Fees	448130.1714.14	(1,000)	(1,000)	(1,000)	0
<b>Total Other Revenue</b>		<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>(1,221,000)</b>	<b>(1,221,000)</b>	<b>(1,106,000)</b>	<b>(1,230,000)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	548101.2101.50	168,120	168,120	290,523	123,500
Casual Wages	548101.2104.50	265,220	265,220	178,900	278,480
Superannuation	548101.2111.51	49,950	49,950	29,800	48,360
Workers Compensation Premium	548101.2203.51	4,410	4,410	3,980	4,070
Staff Development	548101.2401.51	4,000	4,000	4,000	4,000
Conferences	548101.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>491,700</b>	<b>491,700</b>	<b>507,203</b>	<b>458,410</b>
<b>Administration Expenses</b>					
Equipment Repairs & Maintenance	548110.3206.61	2,000	2,000	2,000	2,000
Prizes	548110.3222.61	13,000	13,000	13,000	13,000
<b>Total Administration Expenses</b>		<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Operational Expenses</b>					
Agency Relief	548115.3101.60	0	0	32,630	0
Minor Furniture & Equipment	548115.3114.61	5,000	5,000	5,000	5,000
Sports Equipment	548115.3132.61	6,000	6,000	6,000	6,000
Program Activities	548115.3133.61	2,000	2,000	2,000	2,000
Leisure Management System Costs	548115.3146.61	1,800	1,800	1,800	1,800
Advertising	548115.3151.61	20,000	20,000	20,000	20,000
Rebates	548115.3529.61	0	0	2,800	2,800
<b>Total Operational Expenses</b>		<b>34,800</b>	<b>34,800</b>	<b>70,230</b>	<b>37,600</b>
<b>Other Expenses</b>					
Refunds	548120.7404.79	2,000	2,000	2,000	2,000
<b>Total Other Expenses</b>		<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Lords Overhead Allocated</b>					
Lords Overhead Allocated	548160.7617.91	947,250	965,870	902,980	965,630
<b>Total Lords Overhead Allocated</b>		<b>947,250</b>	<b>965,870</b>	<b>902,980</b>	<b>965,630</b>
<b>TOTAL EXPENDITURE</b>		<b>1,490,750</b>	<b>1,509,370</b>	<b>1,497,413</b>	<b>1,478,640</b>
<b>TOTAL LORDS SPORTS</b>		<b>269,750</b>	<b>288,370</b>	<b>391,413</b>	<b>248,640</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>LORDS GROUP FITNESS</b>					
<b>REVENUE</b>					
<b>Hire Fees/Lease Income</b>					
Studio Hire Fees	448524.1495.14	(5,000)	(5,000)	(1,900)	(2,000)
<b>Total Hire Fees/Lease Income</b>		<b>(5,000)</b>	<b>(5,000)</b>	<b>(1,900)</b>	<b>(2,000)</b>
<b>Other Revenue</b>					
Group Fitness	448530.1476.14	(700,000)	(700,000)	(700,000)	(714,000)
Casual Recreation Services Income	448530.1718.14	(50,000)	(50,000)	(56,460)	(50,000)
<b>Total Other Revenue</b>		<b>(750,000)</b>	<b>(750,000)</b>	<b>(756,460)</b>	<b>(764,000)</b>
<b>TOTAL REVENUE</b>		<b>(755,000)</b>	<b>(755,000)</b>	<b>(758,360)</b>	<b>(766,000)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	548501.2101.50	148,960	148,960	84,700	126,430
Casual Wages	548501.2104.50	284,950	284,950	254,400	299,200
Superannuation	548501.2111.51	46,420	46,420	41,600	45,550
Workers Compensation Premium	548501.2203.51	4,390	4,390	3,970	4,330
Staff Development	548501.2401.51	800	800	800	800
Conferences	548501.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>485,520</b>	<b>485,520</b>	<b>385,470</b>	<b>476,310</b>
<b>Administration Expenses</b>					
Equipment Repairs & Maintenance	548510.3206.61	5,000	5,000	5,500	5,000
Printing and Copying	548510.3210.61	2,000	2,000	2,000	2,000
<b>Total Administration Expenses</b>		<b>7,000</b>	<b>7,000</b>	<b>7,500</b>	<b>7,000</b>
<b>Operational Expenses</b>					
Licence Fees	548515.3125.61	42,000	42,000	42,000	42,000
Operating Lease Fees	548515.3131.61	25,000	25,000	25,000	25,000
Sports Equipment	548515.3132.61	8,000	8,000	8,000	8,000
Program Activities	548515.3133.61	0	0	300	0
Group Fitness Instructors - Contract Labour	548515.3134.60	0	0	2,880	0
Leisure Management System Costs	548515.3146.61	6,300	6,300	6,300	6,300
Advertising	548515.3151.61	24,000	24,000	24,000	24,000
<b>Total Operational Expenses</b>		<b>105,300</b>	<b>105,300</b>	<b>108,480</b>	<b>105,300</b>
<b>Other Expenses</b>					
Refunds	548520.7404.79	1,000	1,000	1,000	1,000
<b>Total Other Expenses</b>		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Lords Overhead Allocated</b>					
Lords Overhead Allocated	548560.7617.91	541,330	552,520	556,530	632,480
<b>Total Lords Overhead Allocated</b>		<b>541,330</b>	<b>552,520</b>	<b>556,530</b>	<b>632,480</b>
<b>TOTAL EXPENDITURE</b>		<b>1,140,150</b>	<b>1,151,340</b>	<b>1,058,980</b>	<b>1,222,090</b>
<b>TOTAL LORDS GROUP FITNESS</b>		<b>385,150</b>	<b>396,340</b>	<b>300,620</b>	<b>456,090</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>LORDS GYM</b>					
<b>REVENUE</b>					
<b>Hire Fees/Lease Income</b>					
Gym Hire Fees	448624.1490.14	(12,000)	(12,000)	(12,000)	(12,000)
<b>Total Hire Fees/Lease Income</b>		<b>(12,000)</b>	<b>(12,000)</b>	<b>(12,000)</b>	<b>(12,000)</b>
<b>Other Revenue</b>					
Gym Income	448630.1476.14	(700,000)	(700,000)	(700,000)	(714,000)
Sale of Minor Equipment	448630.1709.16	0	0	0	0
Personal Training Income	448630.1713.14	(25,000)	(25,000)	(17,460)	(18,000)
Casual Recreation Services Income	448630.1718.14	(20,000)	(20,000)	(26,000)	(22,000)
<b>Total Other Revenue</b>		<b>(745,000)</b>	<b>(745,000)</b>	<b>(743,460)</b>	<b>(754,000)</b>
<b>TOTAL REVENUE</b>		<b>(757,000)</b>	<b>(757,000)</b>	<b>(755,460)</b>	<b>(766,000)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	548601.2101.50	255,670	255,670	220,200	238,490
Casual Wages	548601.2104.50	90,820	90,820	102,200	79,640
Superannuation	548601.2111.51	39,050	39,050	27,500	33,550
Workers Compensation Premium	548601.2203.51	3,460	3,460	3,130	3,190
Staff Development	548601.2401.51	2,400	2,400	2,400	2,400
Conferences	548601.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>391,400</b>	<b>391,400</b>	<b>355,430</b>	<b>357,270</b>
<b>Administration Expenses</b>					
Equipment Repairs & Maintenance	548610.3206.61	5,000	5,000	5,000	5,000
Printing and Copying	548610.3210.61	2,000	2,000	2,000	2,000
<b>Total Administration Expenses</b>		<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<b>Operational Expenses</b>					
Licence Fees	548615.3125.61	8,000	8,000	10,600	10,600
General Supplies	548615.3129.61	2,000	2,000	2,000	2,000
Operating Lease Fees	548615.3131.61	100,000	100,000	109,000	100,000
Gym Equipment	548615.3132.61	6,000	6,000	6,000	6,000
Leisure Management System Costs	548615.3146.61	6,300	6,300	6,300	6,300
Advertising	548615.3151.61	24,000	24,000	24,000	21,400
<b>Total Operational Expenses</b>		<b>146,300</b>	<b>146,300</b>	<b>157,900</b>	<b>146,300</b>
<b>Other Expenses</b>					
Refunds	548620.7404.79	1,000	1,000	1,510	1,000
<b>Total Other Expenses</b>		<b>1,000</b>	<b>1,000</b>	<b>1,510</b>	<b>1,000</b>
<b>Lords Overhead Allocated</b>					
Lords Overhead Allocated	548660.7617.91	570,040	582,370	582,070	657,220
<b>Total Lords Overhead Allocated</b>		<b>570,040</b>	<b>582,370</b>	<b>582,070</b>	<b>657,220</b>
<b>TOTAL EXPENDITURE</b>		<b>1,115,740</b>	<b>1,128,070</b>	<b>1,103,910</b>	<b>1,168,790</b>
<b>TOTAL LORDS GYM</b>		<b>358,740</b>	<b>371,070</b>	<b>348,450</b>	<b>402,790</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>LORDS CAFE</b>					
<b>REVENUE</b>					
<b>Hire Fees/Lease Income</b>					
Meeting Room Hire Fees	448224.1495.14	(5,000)	(5,000)	(2,000)	0
<b>Total Hire Fees/Lease Income</b>		<b>(5,000)</b>	<b>(5,000)</b>	<b>(2,000)</b>	<b>0</b>
<b>Other Revenue</b>					
Cafe - Food Income	448230.1477.16	(161,000)	(104,000)	(103,485)	(42,560)
Cafe - Beverages Income	448230.1478.16	(184,000)	(128,000)	(127,401)	(144,000)
Expenses Recouped	448230.1218.12	0	0	0	0
Café - Catering Income	448230.1488.16	(65,000)	(20,000)	(17,557)	0
Retail Sales	448230.1489.16	(14,000)	(10,000)	(10,622)	(6,500)
Cafe - Alcoholic Sales Income	448230.1449.16	(14,000)	(5,000)	(4,500)	0
<b>Total Other Revenue</b>		<b>(438,000)</b>	<b>(267,000)</b>	<b>(263,565)</b>	<b>(193,060)</b>
<b>TOTAL REVENUE</b>		<b>(443,000)</b>	<b>(272,000)</b>	<b>(265,565)</b>	<b>(193,060)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	548201.2101.50	144,220	76,220	89,800	68,030
Casual Wages	548201.2104.50	166,150	105,150	140,000	62,120
Superannuation	548201.2111.51	31,370	31,370	21,700	13,940
Workers Compensation Premium	548201.2203.51	3,130	3,130	2,830	1,320
Staff Development	548201.2401.51	1,200	1,200	400	400
<b>Total Employee Costs</b>		<b>346,070</b>	<b>217,070</b>	<b>254,730</b>	<b>145,810</b>
<b>Administration Expenses</b>					
Equipment Hire	548210.3205.61	1,000	1,000	243	200
Equipment Repairs & Maintenance	548210.3206.61	2,000	2,000	1,242	500
Periodicals & Newspapers	548210.3659.61	6,000	6,000	4,618	4,000
<b>Total Administration Expenses</b>		<b>9,000</b>	<b>9,000</b>	<b>6,103</b>	<b>4,700</b>
<b>Operational Expenses</b>					
Agency Relief	548215.3101.60	0	0	420	0
Minor Furniture & Equipment	548215.3114.61	3,000	3,000	2,000	1,000
Cost of Goods Sold	548215.3122.61	7,000	7,000	1,060	5,000
Licence Fees	548215.3125.61	1,000	1,000	1,117	670
Lords Cafe Food Expenses	548215.3126.61	115,000	100,000	98,342	38,000
Lords Cafe Beverage Expenses	548215.3127.61	87,000	45,000	44,882	50,000
General Supplies	548215.3129.61	10,000	13,000	12,871	4,000
Operating Lease Expense	548215.3131.61	7,000	7,000	0	0
Alcoholic Beverage Supplies	548215.3135.61	7,000	5,000	4,166	0
Advertising	548215.3151.61	3,000	3,000	350	0
<b>Total Operational Expenses</b>		<b>240,000</b>	<b>184,000</b>	<b>165,208</b>	<b>98,670</b>
<b>Other Expenses</b>					
Refunds	548220.7404.79	0	0	0	0
<b>Total Other Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Lords Overhead Allocated</b>					
Lords Overhead Allocated	548260.7617.91	230,650	235,600	238,860	271,230
<b>Total Lords Overhead Allocated</b>		<b>230,650</b>	<b>235,600</b>	<b>238,860</b>	<b>271,230</b>
<b>TOTAL EXPENDITURE</b>		<b>825,720</b>	<b>645,670</b>	<b>664,901</b>	<b>520,410</b>
<b>TOTAL LORDS CAFE</b>		<b>382,720</b>	<b>373,670</b>	<b>399,336</b>	<b>327,350</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>LORDS CRECHE</b>					
<b>REVENUE</b>					
<b>Other Revenue</b>					
Creche Fees	448330.1479.14	(22,000)	(22,000)	(23,000)	(22,000)
School Holiday Program Income	448330.1712.16	(18,000)	(18,000)	(17,000)	(18,000)
<b>Total Other Revenue</b>		<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>
<b>TOTAL REVENUE</b>		<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	548301.2101.50	38,610	38,610	42,200	49,510
Casual Wages	548301.2104.50	88,820	88,820	55,900	93,280
Superannuation	548301.2111.51	14,650	14,650	13,900	16,910
Workers Compensation Premium	548301.2203.51	1,290	1,290	1,170	1,450
Staff Development	548301.2401.51	1,200	1,200	1,200	1,200
<b>Total Employee Costs</b>		<b>144,570</b>	<b>144,570</b>	<b>114,370</b>	<b>162,350</b>
<b>Administration Expenses</b>					
Printing and Copying	548310.3210.61	0	0	0	0
<b>Total Administration Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operational Expenses</b>					
Minor Furniture & Equipment	548315.3114.61	1,000	1,000	1,000	1,000
Creche Expenses	548315.3128.61	2,000	2,000	2,000	2,000
Sports Equipment	548315.3132.61	1,000	1,000	1,000	1,000
Program Activities	548315.3133.61	0	0	100	0
Advertising	548315.3151.61	1,000	1,000	1,000	1,000
<b>Total Operational Expenses</b>		<b>5,000</b>	<b>5,000</b>	<b>5,100</b>	<b>5,000</b>
<b>Other Expenses</b>					
Refunds	548320.7404.79	0	0	70	0
<b>Total Other Expenses</b>		<b>0</b>	<b>0</b>	<b>70</b>	<b>0</b>
<b>Lords Overhead Allocated</b>					
Lords Overhead Allocated	548360.7617.91	165,810	168,660	173,090	206,850
<b>Total Lords Overhead Allocated</b>		<b>165,810</b>	<b>168,660</b>	<b>173,090</b>	<b>206,850</b>
<b>TOTAL EXPENDITURE</b>		<b>315,380</b>	<b>318,230</b>	<b>292,630</b>	<b>374,200</b>
<b>TOTAL LORDS CRECHE</b>		<b>275,380</b>	<b>278,230</b>	<b>252,630</b>	<b>334,200</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>LORDS POOL</b>					
<b>REVENUE</b>					
<b>Hire Fees/Lease Income</b>					
Facility Hire Fees	447824.1491.14	(60,000)	(60,000)	(47,420)	(62,000)
<b>Total Hire Fees/Lease Income</b>		<b>(60,000)</b>	<b>(60,000)</b>	<b>(47,420)</b>	<b>(62,000)</b>
<b>Other Revenue</b>					
Expenses Recouped	447830.1218.16	0	0	0	0
Other Operating Revenue	447830.1716.16	(17,000)	(17,000)	(12,426)	(18,000)
<b>Total Other Revenue</b>		<b>(17,000)</b>	<b>(17,000)</b>	<b>(12,426)</b>	<b>(18,000)</b>
<b>TOTAL REVENUE</b>		<b>(77,000)</b>	<b>(77,000)</b>	<b>(59,846)</b>	<b>(80,000)</b>
<b>EXPENDITURE</b>					
<b>Operational Expenses</b>					
Pool Maintenance	547815.3306.61	23,000	23,000	12,500	24,000
Consumables	547815.3462.61	9,000	9,000	6,000	10,000
<b>Total Operational Expenses</b>		<b>32,000</b>	<b>32,000</b>	<b>18,500</b>	<b>34,000</b>
<b>Lords Overhead Allocated</b>					
Lords Overhead Allocated	547860.7617.91	369,780	375,400	356,200	410,240
<b>Total Lords Overhead Allocated</b>		<b>369,780</b>	<b>375,400</b>	<b>356,200</b>	<b>410,240</b>
<b>TOTAL EXPENDITURE</b>		<b>401,780</b>	<b>407,400</b>	<b>374,700</b>	<b>444,240</b>
<b>TOTAL LORDS POOL</b>		<b>324,780</b>	<b>330,400</b>	<b>314,854</b>	<b>364,240</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>LORDS FACILITIES MANAGEMENT</b>					
<b>REVENUE</b>					
<b>Hire Fees/Lease Income</b>					
Facility Hire Fees	447924.1496.14	(175,000)	(175,000)	(175,000)	(180,000)
<b>Total Hire Fees/Lease Income</b>		<b>(175,000)</b>	<b>(175,000)</b>	<b>(175,000)</b>	<b>(180,000)</b>
<b>TOTAL REVENUE</b>		<b>(175,000)</b>	<b>(175,000)</b>	<b>(175,000)</b>	<b>(180,000)</b>
<b>EXPENDITURE</b>					
<b>Operational Expenses</b>					
Property Management Advice	547915.3111.61	2,000	2,000	0	2,000
Building Maintenance	547915.3301.61	5,000	5,000	0	5,000
Rates & Charges	547915.4102.79	65,000	77,850	77,850	65,000
<b>Total Operational Expenses</b>		<b>72,000</b>	<b>84,850</b>	<b>77,850</b>	<b>72,000</b>
<b>Lords Overhead Allocated</b>					
Lords Overhead Allocated		357,290	362,760	338,680	380,220
<b>Total Lords Overhead Allocated</b>		<b>357,290</b>	<b>362,760</b>	<b>338,680</b>	<b>380,220</b>
<b>TOTAL EXPENDITURE</b>		<b>429,290</b>	<b>447,610</b>	<b>416,530</b>	<b>452,220</b>
<b>TOTAL LORDS FACILITIES MANAGEMENT</b>		<b>254,290</b>	<b>272,610</b>	<b>241,530</b>	<b>272,220</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>LORDS ADMINISTRATION</b>					
<b>REVENUE</b>					
<b>Other Revenue</b>					
Staff Uniforms - Employee Payments	448430.1224.16	(1,000)	(1,000)	(166)	(1,000)
Expenses Recouped	448430.1218.12	0	0	(4,800)	0
Voucher Sales	448430.1235.16	0	0	(400)	0
Sponsorship Income	448430.1228.16	0	0	0	0
<b>Total Other Revenue</b>		<b>(1,000)</b>	<b>(1,000)</b>	<b>(5,366)</b>	<b>(1,000)</b>
<b>TOTAL REVENUE</b>		<b>(1,000)</b>	<b>(1,000)</b>	<b>(5,366)</b>	<b>(1,000)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	548401.2101.50	1,013,010	1,013,010	748,400	1,272,650
Casual Wages	548401.2104.50	34,650	34,650	155,300	74,520
Superannuation	548401.2111.51	133,390	133,390	123,900	153,340
First Aid & Safety Equipment	548401.2201.51	2,000	2,000	2,000	2,000
Uniforms and Protective Clothing	548401.2202.51	3,000	6,500	6,500	4,000
Workers Compensation Premium	548401.2203.51	10,400	10,400	9,400	13,380
Advertising Staff Vacancies	548401.2301.51	1,000	1,000	1,000	1,000
Staff Hospitality	548401.2305.51	3,000	3,000	3,000	3,000
Staff Development	548401.2401.51	4,400	4,400	4,400	4,400
Conferences	548401.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>1,204,850</b>	<b>1,208,350</b>	<b>1,053,900</b>	<b>1,528,290</b>
<b>Administration Expenses</b>					
Bank Fees & Charges	548410.3203.61	35,000	35,000	40,800	35,000
Equipment Hire	548410.3205.61	3,500	3,500	3,500	7,000
Equipment Repairs & Maintenance	548410.3206.61	0	0	0	0
Postage Distribution & Couriers	548410.3209.61	3,000	3,000	3,000	3,000
Printing and Copying	548410.3210.61	2,000	2,000	2,500	2,000
Rounding (Unders/Overs)	548410.3211.61	300	300	300	300
Telephone	548410.3213.61	6,000	6,000	6,000	6,000
Vehicle Operating Expenses	548410.3214.61	4,000	4,000	4,000	4,440
Other Expenses	548410.3215.61	0	0	120	0
<b>Total Administration Expenses</b>		<b>53,800</b>	<b>53,800</b>	<b>60,220</b>	<b>57,740</b>
<b>Operational Expenses</b>					
Fringe Benefits Tax	548415.2304.51	30,000	30,000	30,000	30,000
Agency Relief Staff	548415.3101.60	0	0	25,000	0
Minor Furniture & Equipment	548415.3114.61	3,000	3,000	6,150	3,000
Cost of Goods Sold	548415.3122.61	0	0	5,000	0
Licence Fees	548415.3125.61	1,000	1,000	1,000	1,000
Minor IT Equipment	548415.3130.61	5,000	5,000	5,000	5,000
Advertising	548415.3151.61	2,500	2,500	5,000	2,500
Internet Services	548415.3253.61	32,000	32,000	32,000	32,000
Software Maintenance	548415.3254.61	58,000	58,000	58,000	61,500
Stationery	548415.3264.61	3,000	3,000	3,000	3,000
Website Maintenance & Development	548415.3272.61	5,000	5,000	4,200	5,000
Building Maintenance	Job 75.20074	340,000	340,000	360,000	329,980
Utilities	Job 75.20074.	220,000	220,000	220,000	230,020
Consumables	548415.3462.61	18,000	18,000	18,000	18,000
Armaguard Services	548415.3411.61	1,000	1,000	1,000	1,000
Laundry	548415.3472.61	1,000	1,000	1,000	1,000
Facilities Specialist Advice	548415.3528.61	0	10,500	20,000	0
<b>Total Operational Expenses</b>		<b>719,500</b>	<b>730,000</b>	<b>794,350</b>	<b>724,650</b>
<b>Other Expenses</b>					
Insurance Premium - Motor Vehicle & Plan	548420.5104.71	2,320	2,320	2,360	2,320
Insurance Premium - Public Liability	548420.5102.71	18,680	18,680	6,870	18,680
Insurance Premium - Industrial Special Risk	548420.5103.71	44,990	44,990	43,420	44,990
Insurance Premium - Other	548420.5105.71	2,040	2,040	6,160	2,040
Refunds	548420.7404.79	0	0	0	0
<b>Total Other Expenses</b>		<b>68,030</b>	<b>68,030</b>	<b>58,810</b>	<b>68,030</b>
<b>Depreciation</b>					
Depreciation - Furniture & Equipment	548440.8103.80	2,230	2,230	36,550	2,230
Depreciation - Plant & Equipment	548440.8104.80	44,630	44,630	20,230	44,630
Depreciation - Buildings	548440.8101.80	371,340	371,340	389,550	371,340
<b>Total Depreciation</b>		<b>418,200</b>	<b>418,200</b>	<b>446,330</b>	<b>418,200</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>LORDS ADMINISTRATION</b>					
<b>Loss on Disposal of Non-current Assets</b>					
Loss on Disposal of Plant & Equipment	548450.9105.81	580	580	0	0
<b>Total Loss on Disposal of Non-current Assets</b>		<b>580</b>	<b>580</b>	<b>0</b>	<b>0</b>
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated	548460.7601.91	913,040	964,510	975,270	981,260
<b>Total Corporate Overhead Allocated</b>		<b>913,040</b>	<b>964,510</b>	<b>975,270</b>	<b>981,260</b>
<b>Lords Overhead Recovered</b>					
Lords Overhead Recovered	548473.7618.91	(3,377,000)	(3,442,470)	(3,383,514)	(3,777,170)
<b>Total Lords Overhead Recovered</b>		<b>(3,377,000)</b>	<b>(3,442,470)</b>	<b>(3,383,514)</b>	<b>(3,777,170)</b>
<b>TOTAL EXPENDITURE</b>		<b>1,000</b>	<b>1,000</b>	<b>5,366</b>	<b>1,000</b>
<b>TOTAL LORDS ADMINISTRATION</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>RECREATION &amp; COMMUNITY FACILITIES ADMINISTRATION</b>					
<b>REVENUE</b>					
<b>Other Revenue</b>					
Personal Training Income	448930.1713.14	(500)	(500)	(500)	(500)
<b>Total Other Revenue</b>		<b>(500)</b>	<b>(500)</b>	<b>(500)</b>	<b>(500)</b>
<b>TOTAL REVENUE</b>		<b>(500)</b>	<b>(500)</b>	<b>(500)</b>	<b>(500)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	548901.2101.50	117,460	117,460	123,000	81,020
Superannuation	548901.2111.51	14,550	14,550	35,900	11,280
Workers Compensation Premium	548901.2203.51	1,160	1,160	1,050	800
<b>Total Employee Costs</b>		<b>133,170</b>	<b>133,170</b>	<b>159,950</b>	<b>93,100</b>
<b>Other Expenses</b>					
Donations & Contributions & Grants Made	548920.7201.79	10,000	10,000	9,000	11,000
Partnership Contributions	548920.7208.79	5,000	5,000	5,000	5,000
<b>Total Other Expenses</b>		<b>15,000</b>	<b>15,000</b>	<b>14,000</b>	<b>16,000</b>
<b>Recurrent Projects</b>					
Recreation/Leisure Initiatives	548930.3935.61	0	0	0	0
<b>Total Recurrent Projects</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Lords Overhead Allocated</b>					
Lords Overhead Allocated	548960.7617.91	194,850	199,290	235,104	253,300
<b>Total Lords Overhead Allocated</b>		<b>194,850</b>	<b>199,290</b>	<b>235,104</b>	<b>253,300</b>
<b>TOTAL EXPENDITURE</b>		<b>343,020</b>	<b>347,460</b>	<b>409,054</b>	<b>362,400</b>
<b>TOTAL RECREATION &amp; COMMUNITY FACILITIES ADMINISTRATION</b>					
		<b>342,520</b>	<b>346,960</b>	<b>408,554</b>	<b>361,900</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>HEALTH SERVICES</b>					
<b>REVENUE</b>					
<b>Statutory Fees &amp; Charges</b>					
Outdoor Dining Application Fee	415021.1420.14	(1,500)	(1,500)	(6,700)	(1,500)
Street Trading Licences	415021.1423.14	(10,000)	(10,000)	(2,200)	(10,000)
Eating House Licences	415021.1424.14	0	(600)	(90)	0
Lodging House Registrations	415021.1425.14	(500)	(3,000)	0	(500)
Liquor Licensing Act s.39 Certificates	415021.1427.14	(600)	(500)	(130)	(600)
Public Building Application Fees	415021.1439.14	(3,000)	(3,000)	0	(3,000)
Greywater Application Fee	415021.1442.14	(500)	(7,500)	0	(500)
Regulation 18 Applications (Noise)	415021.1444.14	(3,000)	(55,000)	0	(3,000)
Food Business Notification / Registration Fees	415021.1445.14	(7,500)	0	(3,120)	(7,500)
Food Business Risk Assessments	415021.1446.14	(55,000)	(500)	(43,640)	(55,000)
<b>Total Statutory Fees &amp; Charges</b>		<b>(81,600)</b>	<b>(81,600)</b>	<b>(56,460)</b>	<b>(81,600)</b>
<b>Fines &amp; Penalties</b>					
Fines & Penalties	415023.1592.14	(10,000)	(10,000)	(16,640)	(10,000)
<b>Total Fines &amp; Penalties</b>		<b>(10,000)</b>	<b>(10,000)</b>	<b>(16,640)</b>	<b>(10,000)</b>
<b>Other Revenue</b>					
Legal Fees & Summons Costs Recouped	415030.1217.12	0	0	0	0
<b>Total Other Revenue</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Gain on Disposal of Non-current Assets</b>					
Gain on Disposal of Plant & Equipment	415050.1805.17	0	0	0	(4,750)
<b>Total Gain on Disposal of Non-current Assets</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,750)</b>
<b>TOTAL REVENUE</b>		<b>(91,600)</b>	<b>(99,100)</b>	<b>(80,580)</b>	<b>(96,350)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	515001.2101.50	521,340	521,340	505,000	590,900
Superannuation	515001.2111.51	62,050	62,050	51,400	72,350
First Aid & Safety Equipment	515001.2201.51	1,000	1,000	0	1,000
Uniforms and Protective Clothing	515001.2202.51	1,000	1,000	200	1,000
Workers Compensation Premium	515001.2203.51	5,170	5,170	4,670	5,860
Staff Development	515001.2401.51	15,900	15,900	1,500	15,900
Conferences	515001.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>606,460</b>	<b>606,460</b>	<b>562,770</b>	<b>687,010</b>
<b>Administration Expenses</b>					
Equipment Hire	515010.3205.61	3,500	3,500	3,500	3,500
Equipment Repairs & Maintenance	515010.3206.61	2,000	2,000	3,000	2,000
Postage Distribution & Couriers	515010.3209.61	0	0	170	0
Printing and Copying	515010.3210.61	1,130	1,130	1,130	1,130
Search Fees	515010.3212.61	0	0	0	0
Telephone	515010.3213.61	1,580	1,580	1,580	1,580
Vehicle Operating Expenses	515010.3214.61	6,700	6,700	6,700	6,700
Other Expenses	515010.3215.61	1,000	1,000	1,000	1,000
<b>Total Administration Expenses</b>		<b>15,910</b>	<b>15,910</b>	<b>17,080</b>	<b>15,910</b>
<b>Operational Expenses</b>					
Fringe Benefits Tax	515015.2304.51	10,600	10,600	10,600	10,600
Agency Relief Staff	515015.3101.60	0	370,000	320,000	200,000
Analytical Services	515015.3102.61	8,000	25,000	20,000	8,000
Legal Services	515015.3108.61	10,300	10,300	6,000	10,300
Noise Assessments	515015.3110.61	1,000	1,000	0	1,000
Minor Plant & Equipment	515015.3113.61	3,610	3,610	10,700	3,610
Minor Furniture & Equipment	515015.3114.61	2,060	2,060	4,900	2,060
Pest Control	515015.3117.61	3,000	10,500	4,533	3,000
<b>Operational Expenses (Continued)</b>					
Operational Supplies	515015.3118.61	0	0	0	0
Asbestos Removal	515015.3527.61	3,090	3,090	3,000	3,090
<b>Total Operational Expenses</b>		<b>41,660</b>	<b>436,160</b>	<b>379,733</b>	<b>241,660</b>
<b>Other Expenses</b>					
Refunds	515020.7404.79	500	500	0	500
Emergency Management - COVID-19	515020.7516.79	5,000	5,000	2,500	5,000
<b>Total Other Expenses</b>		<b>5,500</b>	<b>5,500</b>	<b>2,500</b>	<b>5,500</b>

	<b>GL / PC Ledger Acc</b>	<b>Adopted Budget 2022-23</b>	<b>Revised Budget 2022-23</b>	<b>Estimated Actuals 2022-23</b>	<b>Adopted Budget 2023-24</b>
<b>HEALTH SERVICES</b>					
<b>Recurrent Projects</b>					
Recurrent Projects	515030.3901.61	19,000	9,000	2,000	9,000
<b>Total Recurrent Projects</b>		<b>19,000</b>	<b>9,000</b>	<b>2,000</b>	<b>9,000</b>
<b>Non-recurrent Projects</b>					
Public Health Plan	515031.3991.61	40,000	20,000	270	19,500
<b>Total Non-recurrent Projects</b>		<b>40,000</b>	<b>20,000</b>	<b>270</b>	<b>19,500</b>
<b>Depreciation</b>					
Depreciation - Furniture & Equipment	515040.8103.80	2,390	2,390	750	2,390
Depreciation - Plant & Equipment	515040.8104.80	11,500	11,500	12,210	11,500
<b>Total Depreciation</b>		<b>13,890</b>	<b>13,890</b>	<b>12,960</b>	<b>13,890</b>
<b>Loss on Disposal of Non-current Assets</b>					
Loss on Disposal of Plant & Equipment	515050.9105.81	5,130	5,130	0	0
<b>Total Loss on Disposal of Non-current Assets</b>		<b>5,130</b>	<b>5,130</b>	<b>0</b>	<b>0</b>
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated	515060.7601.91	423,280	441,100	476,230	506,460
<b>Total Corporate Overhead Allocated</b>		<b>423,280</b>	<b>441,100</b>	<b>476,230</b>	<b>506,460</b>
<b>Operations Centre Allocated</b>					
Operations Centre Allocated	515061.7602.91	9,760	9,760	11,460	16,140
<b>Total Operations Centre Allocated</b>		<b>9,760</b>	<b>9,760</b>	<b>11,460</b>	<b>16,140</b>
<b>TOTAL EXPENDITURE</b>		<b>1,180,590</b>	<b>1,562,910</b>	<b>1,465,003</b>	<b>1,515,070</b>
<b>TOTAL HEALTH SERVICES</b>		<b>1,088,990</b>	<b>1,463,810</b>	<b>1,384,423</b>	<b>1,418,720</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>COMPLIANCE SERVICES</b>					
<b>REVENUE</b>					
<b>Statutory Fees &amp; Charges</b>					
Dog Registrations	410021.1421.14	(22,000)	(22,000)	(17,110)	(22,000)
Cat Registrations	410021.1448.14	(5,000)	(5,000)	(4,170)	(5,000)
<b>Total Statutory Fees &amp; Charges</b>		<b>(27,000)</b>	<b>(27,000)</b>	<b>(21,280)</b>	<b>(27,000)</b>
<b>Parking Fees &amp; Permits</b>					
Temporary Parking Permits	460022.1581.14	(4,000)	(4,000)	(2,140)	(4,000)
Private Property Agreement Fees	460022.1582.14	(8,000)	(8,000)	(6,500)	(8,000)
<b>Total Parking Fees &amp; Permits</b>		<b>(12,000)</b>	<b>(12,000)</b>	<b>(8,640)</b>	<b>(12,000)</b>
<b>Fines &amp; Penalties</b>					
Fines & Penalties	410023.1592.14	0	0	0	0
Animal Infringements	410023.1594.14	(5,000)	(5,000)	(7,750)	(5,000)
Cat Infringements	410023.1598.14	0	0	0	0
Local Government Property Local Law	410023.1600.14	(300)	(300)	0	(300)
Parking Fines I1 Module	460023.1591.14	(1,150,000)	(1,050,000)	(834,190)	(1,000,000)
Infringement Withdrawal Fee	460023.1599.14	(1,000)	(1,000)	(500)	(1,000)
<b>Total Fines &amp; Penalties</b>		<b>(1,156,300)</b>	<b>(1,056,300)</b>	<b>(842,440)</b>	<b>(1,006,300)</b>
<b>Other Revenue</b>					
Abandoned Vehicles and Trolley Fees	410030.1472.14	(1,000)	(1,000)	(1,080)	(1,000)
Animal Pickup & Boarding Fees	410030.1473.14	(1,000)	(1,000)	(100)	(1,000)
FESA Levy Recouped	410030.1498.12	0	0	0	0
Legal Fees & Summons Costs Recouped	460030.1217.12	(1,000)	(1,000)	0	(1,000)
Expenses Recouped	460030.1218.12	(5,000)	(5,000)	0	(5,000)
Other Operating Revenue	460030.1701.16	(8,000)	(8,000)	(1,200)	(8,000)
<b>Total Other Revenue</b>		<b>(16,000)</b>	<b>(16,000)</b>	<b>(2,380)</b>	<b>(16,000)</b>
<b>TOTAL REVENUE</b>		<b>(1,211,300)</b>	<b>(1,111,300)</b>	<b>(874,740)</b>	<b>(1,061,300)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	510001.2101.50	319,000	319,000	283,600	338,120
Salaries	560001.2101.50	735,520	735,520	630,900	768,710
Superannuation	510001.2111.51	39,500	39,500	62,200	40,140
Superannuation	560001.2111.51	87,680	87,680	71,900	90,920
First Aid & Safety Equipment	510001.2201.51	1,000	1,000	100	1,000
Uniforms and Protective Clothing	510001.2202.51	6,000	6,000	7,250	6,000
Workers Compensation Premium	510001.2203.51	3,170	3,170	2,860	3,360
Workers Compensation Premium	560001.2203.51	7,300	7,300	6,590	7,630
Staff Development	510001.2401.51	7,900	7,900	800	7,900
Staff Development	560001.2401.51	2,000	2,000	0	2,000
<b>Total Employee Costs</b>		<b>1,209,070</b>	<b>1,209,070</b>	<b>1,066,200</b>	<b>1,265,780</b>
<b>Administration Expenses</b>					
Equipment Hire	510010.3205.61	12,000	12,000	18,000	12,000
Equipment Repairs & Maintenance	510010.3206.61	0	0	0	0
Postage Distribution & Couriers	510010.3209.61	10,000	10,000	10,000	10,000
Printing and Copying	510010.3210.61	0	0	0	0
Telephone	510010.3213.61	18,000	18,000	18,500	18,500
Vehicle Operating Expenses	510010.3214.61	20,600	20,600	24,750	24,750
Other Expenses	510010.3215.61	820	820	100	820
<b>Administration Expenses (Continued)</b>					
Auctioneers Commission	510010.3218.61	0	0	300	0
Search Fees	560010.3212.61	20,000	20,000	25,000	20,000
Other Expenses	560010.3215.61	0	0	0	0
<b>Total Administration Expenses</b>		<b>81,420</b>	<b>81,420</b>	<b>96,650</b>	<b>86,070</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>COMPLIANCE SERVICES</b>					
<b>Operational Expenses</b>					
Agency Relief Staff	510015.3101.60	0	0	10,500	0
Legal Services	510015.3108.61	5,150	5,150	10,000	5,150
Minor Plant & Equipment	510015.3113.61	1,030	1,030	220	1,030
Minor Furniture & Equipment	510015.3114.61	2,060	2,060	200	2,060
Operational Supplies	510015.3118.61	4,000	4,000	1,500	4,000
Advertising	510015.3151.61	2,060	2,060	1,000	2,060
Printing Advertising Material	510015.3157.61	1,030	1,030	700	1,030
Dog Pound	510015.3401.61	14,420	14,420	14,420	14,420
Abandoned Vehicles	510015.3404.61	2,060	2,060	1,200	2,060
Cat Control	510015.3406.61	1,000	1,000	10	1,000
Legal Services	560015.3108.61	25,760	25,760	15,000	25,760
Operational Services	560015.3118.61	4,120	4,120	0	4,120
Advertising	560015.3151.61	2,000	2,000	0	2,000
Printing Advertising Material	560015.3157.61	10,300	10,300	14,880	10,300
Parking Sign Maintenance	Job 51.80011	60,000	60,000	60,000	60,000
Line Marking	560015.3417.61	15,450	15,450	11,000	15,450
Autocite Management Agreement	560015.3423.61	25,760	25,760	25,760	25,760
<b>Total Operational Expenses</b>		<b>176,200</b>	<b>176,200</b>	<b>166,390</b>	<b>176,200</b>
<b>Other Expenses</b>					
Insurance Premium - Motor Vehicle & Plan	510020.5104.71	5,020	5,020	5,110	5,020
Fire Brigade Levy	510020.7305.79	20,000	20,000	0	20,000
Refunds	510020.7404.79	0	0	0	0
Doubtful Debt Expense	560020.7401.79	60,000	60,000	0	60,000
Refunds	560020.7404.79	500	500	1,260	500
Registration Fees - Fines Enforcement Re	560020.7510.79	130,000	130,000	110,000	130,000
<b>Total Other Expenses</b>		<b>215,520</b>	<b>215,520</b>	<b>116,370</b>	<b>215,520</b>
<b>Non-recurrent Projects</b>					
Non-recurrent Projects	560031.3951.61	50,000	50,000	0	50,000
<b>Total Non-recurrent Projects</b>		<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>
<b>Depreciation</b>					
Depreciation - Plant & Equipment	510040.8104.80	15,570	15,570	56,280	15,570
Depreciation - Furniture & Equipment	560040.8103.80	1,460	1,460	650	1,460
Depreciation - Plant & Equipment	560040.8104.80	85,350	85,350	56,810	85,350
<b>Total Depreciation</b>		<b>102,380</b>	<b>102,380</b>	<b>113,740</b>	<b>102,380</b>
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated	510060.7601.91	181,450	191,220	194,570	211,420
Corporate Overhead Allocated	560060.7601.91	426,870	446,050	460,660	479,760
<b>Total Corporate Overhead Allocated</b>		<b>608,320</b>	<b>637,270</b>	<b>655,230</b>	<b>691,180</b>
<b>Operations Centre Allocated</b>					
Operations Centre Allocated	510061.7602.91	6,880	6,880	8,080	9,540
Operations Centre Allocated	560061.7602.91	17,110	17,110	20,090	23,480
<b>Total Operations Centre Allocated</b>		<b>23,990</b>	<b>23,990</b>	<b>28,170</b>	<b>33,020</b>
<b>TOTAL EXPENDITURE</b>		<b>2,466,900</b>	<b>2,495,850</b>	<b>2,242,750</b>	<b>2,630,150</b>
<b>TOTAL COMPLIANCE SERVICES</b>		<b>1,255,600</b>	<b>1,384,550</b>	<b>1,368,010</b>	<b>1,568,850</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>OPERATIONS CENTRE OVERHEADS</b>					
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
First Aid & Safety Equipment	573001.2201.51	1,500	1,500	2,200	1,500
<b>Total Employee Costs</b>		<b>1,500</b>	<b>1,500</b>	<b>2,200</b>	<b>1,500</b>
<b>Administration Expenses</b>					
Office Equipment Repairs & Maintenance	573010.3208.61	5,150	5,150	6,000	5,150
Postage Distribution & Couriers	573010.3209.61	100	100	0	100
Telephone	573010.3213.61	5,000	5,000	3,000	5,000
Other Expenses	573010.3215.61	10,510	10,510	10,510	10,510
<b>Total Administration Expenses</b>		<b>20,760</b>	<b>20,760</b>	<b>19,510</b>	<b>20,760</b>
<b>Operational Expenses</b>					
Agency Relief Staff	573015.3101.60	0	0	0	0
Grounds Maintenance	Job 77-78.20026	330	330	100	1,165
Minor Furniture & Equipment	573015.3114.61	1,030	1,030	1,000	1,030
Lease Expense	573015.3131.61	37,000	37,000	30,000	37,000
Rates & Charges	573015.4102.79	22,000	22,000	0	22,000
<b>Total Operational Expenses</b>		<b>60,360</b>	<b>60,360</b>	<b>31,100</b>	<b>61,195</b>
<b>Centre Maintenance Allocated</b>					
Centre Maintenance Allocated	573062.7603.91	120,810	120,810	186,090	120,810
<b>Total Centre Maintenance Allocated</b>		<b>120,810</b>	<b>120,810</b>	<b>186,090</b>	<b>120,810</b>
<b>Plant Operations Allocated</b>					
Plant Operations Allocated	573064.7616.90	0	0	0	0
<b>Total Plant Operations Allocated</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Less Overhead Recovered</b>					
Operations Centre Recovered	573071.7605.91	(203,430)	(203,430)	(238,800)	(204,265)
<b>Total Less Overhead Recovered</b>		<b>(203,430)</b>	<b>(203,430)</b>	<b>(238,800)</b>	<b>(204,265)</b>
<b>Less Centre Maintenance Recovered</b>					
Centre Maintenance Recovered	573572.7606.91	0	0	(100)	0
<b>Total Less Centre Maintenance Recovered</b>		<b>0</b>	<b>0</b>	<b>(100)</b>	<b>0</b>
<b>TOTAL EXPENDITURE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATIONS CENTRE OVERHEADS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>WASTE SERVICES OVERHEADS</b>					
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	572001.2101.50	348,520	377,020	382,000	425,800
Salaries - Technical Services Personnel	Job 85-86.86000	19,860	19,860	12,700	25,360
Superannuation	572001.2111.51	103,200	106,190	73,200	113,740
Uniforms and Protective Clothing	572001.2202.51	8,000	8,000	8,000	8,000
Workers Compensation Premium	572001.2203.51	9,740	10,450	8,810	10,840
Placement Fees	572001.2310.51	1,000	1,000	1,000	1,000
Staff Development	572001.2401.51	2,500	2,500	3,900	2,500
Conferences	572001.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>492,820</b>	<b>525,020</b>	<b>489,610</b>	<b>587,240</b>
<b>Administration Expenses</b>					
Equipment Hire	572010.3205.61	5,150	5,150	4,300	5,150
Telephone	572010.3213.61	500	500	200	500
Vehicle Operating Expenses	572010.3214.61	4,440	4,440	5,500	5,000
Other Expenses	572010.3215.61	1,340	1,340	1,000	1,340
<b>Total Administration Expenses</b>		<b>11,430</b>	<b>11,430</b>	<b>11,000</b>	<b>11,990</b>
<b>Operational Expenses</b>					
Agency Relief Staff	Job 85.	0	0	9,870	0
Fringe Benefits Tax	572015.2304.51	6,000	6,000	6,000	6,000
Minor Plant & Equipment	572015.3113.61	2,060	2,060	2,060	2,060
Specialist Advice	572015.3121.61	6,500	6,500	6,500	6,500
Advertising	572015.3151.61	1,000	1,000	1,000	2,000
<b>Total Operational Expenses</b>		<b>15,560</b>	<b>15,560</b>	<b>25,430</b>	<b>16,560</b>
<b>Other Expenses</b>					
Insurance Premium - Motor Vehicle & Plan	572020.5104.71	21,640	21,640	22,050	21,640
Refunds	572020.7404.79	0	0	0	0
<b>Total Other Expenses</b>		<b>21,640</b>	<b>21,640</b>	<b>22,050</b>	<b>21,640</b>
<b>Recurrent Projects</b>					
Recurrent Projects	572030.3901.61	10,300	10,300	0	20,800
<b>Total Recurrent Projects</b>		<b>10,300</b>	<b>10,300</b>	<b>0</b>	<b>20,800</b>
<b>Operations Centre Allocated</b>					
Operations Centre Allocated	572061.7602.91	34,160	34,160	40,120	37,320
<b>Total Operations Centre Allocated</b>		<b>34,160</b>	<b>34,160</b>	<b>40,120</b>	<b>37,320</b>
<b>Less Overheads Recovered</b>					
Technical Services Overheads Recovered	572073.7607.91	(575,610)	(607,810)	(588,210)	(674,750)
Operational Overhead Recovered	572073.7609.91	(10,300)	(10,300)	0	(20,800)
<b>Total Less Overheads Recovered</b>		<b>(585,910)</b>	<b>(618,110)</b>	<b>(588,210)</b>	<b>(695,550)</b>
<b>TOTAL EXPENDITURE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL WASTE SERVICES OVERHEADS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>WASTE OPERATIONS</b>					
<b>REVENUE</b>					
<b>Operating Grants &amp; Subsidies</b>					
Capital Grants & Subsidies	425010.1101.11	0	(51,800)	(51,802)	0
<b>Total Operating Grants &amp; Subsidies</b>			<b>(51,800)</b>	<b>(51,802)</b>	
<b>Waste Service Charges</b>					
Waste Management Service Fee	425020.1401.18	(4,695,090)	(4,695,090)	(4,756,870)	(5,189,130)
Pensioner Waste Management Service Fee	425020.1402.18	(136,400)	(136,400)	(141,490)	(152,290)
Tip Passes	425020.1403.18	0	0	0	0
<b>Total Waste Service Charges</b>		<b>(4,831,490)</b>	<b>(4,831,490)</b>	<b>(4,898,360)</b>	<b>(5,341,420)</b>
<b>Other Revenue</b>					
Expenses Recouped	425030.1218.12	0	0	(19,790)	0
Sale of Recycling Products	425030.1481.14	(11,300)	(11,300)	(12,000)	0
Other Operating Revenue	425030.1701.16	(40,000)	(40,000)	(51,000)	(51,000)
Recoverable Works	Job 80. .12	0	0	0	0
<b>Total Other Revenue</b>		<b>(51,300)</b>	<b>(51,300)</b>	<b>(82,790)</b>	<b>(51,000)</b>
<b>TOTAL REVENUE</b>		<b>(4,882,790)</b>	<b>(4,934,590)</b>	<b>(5,032,952)</b>	<b>(5,437,420)</b>
<b>EXPENDITURE</b>					
<b>Operational Expenses</b>					
Purchase of Bags	525515.3115.61	63,210	63,210	63,210	63,210
Purchase of Module Bins & Parts	525515.3120.61	157,000	157,000	157,000	51,510
Advertising	525515.3151.61	12,060	12,060	12,060	12,060
Printing Advertising Material	525515.3157.61	2,540	2,540	2,540	2,540
Waste Collection - Domestic	Job 70.80400	513,690	524,490	767,670	374,440
Waste Collection - Commercial	Job 70.80401	342,350	349,550	353,510	249,600
Bulk Verge Collection	Job 70.80402	76,110	76,510	76,080	125,010
Purchase of Compost Bins	526015.3116.61	500	500	0	0
Purchase of Worm Farms	526015.3119.61	500	500	0	0
Recycling - Domestic	Job 71.80403	303,010	309,310	357,290	335,500
Recycling - Commercial	Job 71.80404	129,870	132,570	106,620	143,770
Green Recyclables Collection	Job 71.80405	248,510	253,310	196,820	560,500
Mixed Recyclables	Job 71.80406	0	0	0	0
Tipping Fees - Domestic	526515.3521.61	514,050	514,050	514,050	597,190
Tipping Fees - Commercial	526515.3522.61	233,880	233,880	233,880	597,190
Tipping Fees - Bulk Verge Collection	526515.3523.61	96,120	96,120	96,120	67,520
Tipping Fees - Green Recyclables	526515.3524.61	596,270	596,270	596,270	423,830
Tipping Fees - Mixed Recyclables	526515.3525.61	328,140	328,140	328,140	345,510
Resident Trailer Passes	526515.3526.61	0	0	8,000	8,000
Refunds	526515.7404.79	0	0	0	0
Asbestos Removal	526515.3527.61	500	500	0	500
Bin Repairs & Maintenance	526515.3528.61	0	0	0	0
<b>Total Operational Expenses</b>		<b>3,618,310</b>	<b>3,650,510</b>	<b>3,869,260</b>	<b>3,957,880</b>
<b>Other Expenses</b>					
Other Expenditure	525520.3215.79	0	0	900	0
Recoverable Works	Job 80	0	0	0	0
<b>Total Other Expenses</b>		<b>0</b>	<b>0</b>	<b>900</b>	<b>0</b>
<b>Depreciation</b>					
Depreciation - Plant & Equipment	525540.8104.80	537,020	537,020	73,630	537,020
<b>Total Depreciation</b>		<b>537,020</b>	<b>537,020</b>	<b>73,630</b>	<b>537,020</b>
<b>Loss on Disposal of Non-current Assets</b>					
Loss on Disposal of Plant & Equipment	525550.9105.81	73,960	73,960	0	60,000
<b>Total Loss on Disposal of Non-current Assets</b>		<b>73,960</b>	<b>73,960</b>	<b>0</b>	<b>60,000</b>
<b>Corporate Overhead Allocated</b>					
Waste Collection - Corp O/head Allocated	525560.7601.91	150,300	160,350	149,350	158,150
Recycling - Corp O/head Allocated	526060.7601.91	110,910	119,560	120,810	130,670
Tipping Fees - Corp O/head Allocated	526560.7601.91	106,170	110,200	105,830	116,750
Waste Ops - Corp O/head Allocated	527560.7612.91	10,300	10,300	0	20,800
<b>Total Corporate Overhead Allocated</b>		<b>377,680</b>	<b>400,410</b>	<b>375,990</b>	<b>426,370</b>
<b>TOTAL EXPENDITURE</b>		<b>4,606,970</b>	<b>4,661,900</b>	<b>4,319,780</b>	<b>4,981,270</b>
<b>TOTAL WASTE OPERATIONS</b>		<b>(275,820)</b>	<b>(272,690)</b>	<b>(713,172)</b>	<b>(456,150)</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>WASTE ROAD RESERVE OPERATIONS</b>					
<b>EXPENDITURE</b>					
<b>Operational Expenses</b>					
Footpath Sweeping	Job 50.80001	53,340	53,940	5,150	91,655
Footpath Steam Cleaning	Job 50.80002	123,750	124,050	79,510	99,810
Laneway Sweeping	Job 50.80003	43,180	43,430	74,130	101,595
Street Sweeping	Job 50.80000	327,140	378,840	304,730	339,530
<b>Total Operational Expenses</b>		<b>547,410</b>	<b>600,260</b>	<b>463,520</b>	<b>632,590</b>
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated	557060.7601.91	378,620	389,180	398,550	407,980
<b>Total Corporate Overhead Allocated</b>		<b>378,620</b>	<b>389,180</b>	<b>398,550</b>	<b>407,980</b>
<b>TOTAL EXPENDITURE</b>		<b>926,030</b>	<b>989,440</b>	<b>862,070</b>	<b>1,040,570</b>
<b>TOTAL WASTE ROAD RESERVE OPERATIONS</b>					
		<b>926,030</b>	<b>989,440</b>	<b>862,070</b>	<b>1,040,570</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>PLANT OPERATIONS</b>					
<b>REVENUE</b>					
<b>Hire Fees/Lease Income</b>					
Lease Income	474024.1496.14	0	-6,500	(9,050)	0
<b>Total Hire Fees/Lease Income</b>		<b>0</b>	<b>(6,500)</b>	<b>(9,050)</b>	<b>0</b>
<b>Other Revenue</b>					
Expenses Recouped	474030.1218.12	0	0	(60)	0
Sale of Minor Plant & Equipment	474030.1709.16	0	0	0	0
<b>Total Other Revenue</b>		<b>0</b>	<b>0</b>	<b>(60)</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>0</b>	<b>(6,500)</b>	<b>(9,110)</b>	<b>0</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	574001.2101.50	141,920	141,920	141,920	148,200
Superannuation	574001.2111.51	15,070	15,070	15,070	15,090
Workers Compensation Premium	574001.2203.51	1,410	1,410	1,270	1,470
<b>Total Employee Costs</b>		<b>158,400</b>	<b>158,400</b>	<b>158,260</b>	<b>164,760</b>
<b>Administration Expenses</b>					
Vehicle Operating Expenses	574010.3214.61	2,880	9,380	8,510	5,960
Other Expenses	574010.3215.61	310	310	310	310
Auctioneers Commission	574010.3218.61	13,000	13,000	1,800	13,000
<b>Total Administration Expenses</b>		<b>16,190</b>	<b>22,690</b>	<b>10,620</b>	<b>19,270</b>
<b>Operational Expenses</b>					
Agency Relief Staff	574015.3101.60	0	0	0	0
Minor Plant & Equipment	574015.3113.61	1,030	1,030	1,030	1,030
External Servicing/Repairs/Fuel	574015.3853.61	430,490	511,740	622,800	464,810
Workshop Consumables	574015.3854.61	32,000	32,000	38,200	32,000
<b>Total Operational Expenses</b>		<b>463,520</b>	<b>544,770</b>	<b>662,030</b>	<b>497,840</b>
<b>Other Expenses</b>					
Plant Registration	574020.5108.71	8,100	8,100	8,090	9,550
<b>Total Other Expenses</b>		<b>8,100</b>	<b>8,100</b>	<b>8,090</b>	<b>9,550</b>
<b>Less Plant Operations Recovered</b>					
Plant Operations Recovered	574074.7608.90	(646,210)	(727,460)	(829,890)	(691,420)
<b>Total Less Plant Operations Recovered</b>		<b>(646,210)</b>	<b>(727,460)</b>	<b>(829,890)</b>	<b>(691,420)</b>
<b>TOTAL EXPENDITURE</b>		<b>0</b>	<b>6,500</b>	<b>9,110</b>	<b>0</b>
<b>TOTAL PLANT OPERATIONS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>PARKS SERVICES OVERHEADS</b>					
<b>REVENUE</b>					
<b>Other Revenue</b>					
Other Grants	471010.1102.11	0	0	0	0
Contributions	471010.1103.11	0	0	0	0
<b>Total Other Revenue</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>0</b>	<b>0</b>	<b>(6,330)</b>	<b>0</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	571001.2101.50	934,750	979,530	897,200	1,065,200
Salaries - Technical Services Personnel	Job 85-86.86005	120,900	120,900	90,950	123,920
Superannuation	571001.2111.51	258,330	263,030	235,700	303,030
Uniforms and Protective Clothing	571001.2202.51	25,000	25,000	26,820	25,000
Workers Compensation Premium	571001.2203.51	22,350	23,470	20,200	24,410
Placement Fees	571001.2310.51	500	500	0	500
Staff Development	571001.2401.51	19,800	19,800	10,560	19,800
Conferences	571001.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>1,381,630</b>	<b>1,432,230</b>	<b>1,281,430</b>	<b>1,561,860</b>
<b>Administration Expenses</b>					
Equipment Hire	571010.3205.61	8,240	8,240	4,630	8,240
Postage Distribution & Couriers	571010.3209.61	500	500	0	500
Printing and Copying	571010.3210.61	500	500	790	500
Telephone	571010.3213.61	13,500	13,500	26,200	13,500
Vehicle Operating Expenses	571010.3214.61	15,500	15,500	5,240	9,760
Other Expenses	571010.3215.61	930	930	2,730	930
<b>Total Administration Expenses</b>		<b>39,170</b>	<b>39,170</b>	<b>39,590</b>	<b>33,430</b>
<b>Operational Expenses</b>					
Agency Relief Staff	Job 85	0	0	0	0
Agency Relief Staff - Administration	571015.3144.60	12,920	12,920	21,200	12,920
Fringe Benefits Tax	571015.2304.51	20,800	20,800	20,800	20,800
Legal Services	571015.3108.61	1,030	1,030	1,200	1,030
Minor Plant & Equipment	571015.3113.61	37,550	37,550	14,590	37,550
Minor Furniture & Equipment	571015.3114.61	5,150	5,150	0	5,150
Minor Tools and Supplies	571015.3145.61	5,000	5,000	6,000	5,000
Advertising	571015.3151.61	1,030	1,030	0	1,030
Software Maintenance	571015.3254.61	15,000	15,000	0	15,000
Dog Pooch Bags	571015.3402.61	15,000	15,000	10,790	15,000
<b>Total Operational Expenses</b>		<b>113,480</b>	<b>113,480</b>	<b>74,580</b>	<b>113,480</b>
<b>Other Expenses</b>					
Insurance Premium - Public Liability	571020.5102.71	11,730	11,730	16,900	11,730
Insurance Premium - Motor Vehicle & Plan	571020.5104.71	18,920	18,920	19,280	18,920
Insurance Premium - Other	571020.5105.71	1,280	1,280	3,860	1,280
<b>Total Other Expenses</b>		<b>31,930</b>	<b>31,930</b>	<b>40,040</b>	<b>31,930</b>
<b>Recurrent Projects</b>					
Recurrent Projects	571030.3901.61	55,800	55,800	25,000	52,300
Data Acquisition	571030.3903.61	10,000	10,000	5,000	15,000
Management Plans	571030.3914.61	48,900	41,400	44,310	0
Environmental Development Projects	571030.3924.61	38,180	29,480	25,000	26,790
Water Quality & Sediment Testing	571030.3939.61	68,420	51,620	60,530	30,910
Tree Audit	571030.3940.61	12,500	12,500	12,500	12,500
<b>Total Recurrent Projects</b>		<b>233,800</b>	<b>200,800</b>	<b>172,340</b>	<b>137,500</b>
<b>Non-recurrent Projects</b>					
Regional Joint Initiatives	571031.3956.61	138,950	151,950	49,050	151,950
Green Operations	571031.3981.61	103,020	103,020	103,020	103,020
<b>Total Non-recurrent Projects</b>		<b>241,970</b>	<b>254,970</b>	<b>152,070</b>	<b>254,970</b>
<b>Depreciation</b>					
Depreciation - Plant & Equipment	571040.8104.80	31,350	31,350	15,590	31,350
<b>Total Depreciation</b>		<b>31,350</b>	<b>31,350</b>	<b>15,590</b>	<b>31,350</b>
<b>Loss on Disposal of Non-current Assets</b>					
Loss on Disposal of Plant & Equipment	571050.9105.81	6,000	6,000	0	6,000
<b>Total Loss on Disposal of Non-current Assets</b>		<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>PARKS SERVICES OVERHEADS</b>					
<b>Corporate Overhead Allocated</b>					
Operations Centre Allocated	571061.7602.91	72,500	72,500	85,150	78,770
<b>Total Corporate Overhead Allocated</b>		<b>72,500</b>	<b>72,500</b>	<b>85,150</b>	<b>78,770</b>
<b>Less Overheads Recovered</b>					
Technical Services Overheads Recovered	571073.7607.91	(1,193,200)	(1,243,800)	(1,093,000)	(1,345,430)
Capital Overhead Recovered	571073.7610.91	(188,430)	(188,430)	(188,430)	(216,430)
Operational Overhead Recovered	571073.7609.91	(770,200)	(750,200)	(573,030)	(687,430)
<b>Total Less Overheads Recovered</b>		<b>(2,151,830)</b>	<b>(2,182,430)</b>	<b>(1,854,460)</b>	<b>(2,249,290)</b>
<b>TOTAL EXPENDITURE</b>		<b>0</b>	<b>0</b>	<b>6,330</b>	<b>0</b>
<b>TOTAL PARKS SERVICES OVERHEADS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>PARKS OPERATIONS</b>					
<b>REVENUE</b>					
<b>Capital Grants &amp; Subsidies</b>					
Government Capital Grants	Job 15/16/17. .03	(80,000)	(80,000)	(80,000)	0
Capital Contributions	Job 15. .033	0	0	0	0
<b>Total Capital Grants &amp; Subsidies</b>		<b>(80,000)</b>	<b>(80,000)</b>	<b>(80,000)</b>	<b>0</b>
<b>Fines &amp; Penalties</b>					
Fines & Penalties	438923.1592.14	0	0	0	0
<b>Total Fines &amp; Penalties</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Hire Fees/Lease Income</b>					
Park Use Booking Fees	438924.1471.14	(13,000)	(13,000)	(15,000)	(13,000)
<b>Total Hire Fees/Lease Income</b>		<b>(13,000)</b>	<b>(13,000)</b>	<b>(15,000)</b>	<b>(13,000)</b>
<b>Other Revenue</b>					
Maintenance Fees Recovered	437030.1220.12	(40,000)	(40,000)	(47,590)	(40,000)
Rosalie Primary Oval - Maintenance Fee	437030.1221.12	(5,000)	(5,000)	0	(5,000)
Subiaco Oval - Maintenance Fee	437030.1236.12	0	0	(26,350)	(30,500)
Inspection Fees	438930.1580.14	(20,000)	(20,000)	(24,230)	(20,000)
Recoverable Works	Job 81. .12	0	0	(10,250)	0
<b>Total Other Revenue</b>		<b>(65,000)</b>	<b>(65,000)</b>	<b>(114,430)</b>	<b>(95,500)</b>
<b>Gain on Disposal of Non-current assets</b>					
Gain on Disposal of Plant & Equipment	437050.1805.17	0	0	(22,560)	(9,840)
<b>Total Gain on Disposal of Non-current Assets</b>		<b>0</b>	<b>0</b>	<b>(22,560)</b>	<b>(9,840)</b>
<b>TOTAL REVENUE</b>		<b>(158,000)</b>	<b>(158,000)</b>	<b>(231,990)</b>	<b>(118,340)</b>
<b>EXPENDITURE</b>					
<b>Operational Expenses</b>					
Bore & Pump Maintenance	Job 64	20,130	20,230	20,130	22,000
Sports Grounds - Grounds Mtce	Job 60	657,780	665,580	729,860	852,550
Major Open Parkland - Grounds Mtce	Job 61	837,810	849,010	740,110	781,050
Major Parks & Gardens - Grounds Mtce	Job 62	457,340	463,240	393,440	423,150
Minor Parks & Gardens - Grounds Mtce	Job 63	230,140	233,340	193,070	260,090
Event Cleanup	Job 65.80290	1,500	1,500	0	410
<b>Total Operational Expenses</b>		<b>2,204,700</b>	<b>2,232,900</b>	<b>2,076,610</b>	<b>2,339,250</b>
<b>Other Expenses</b>					
Recoverable Works	Job 81	0	0	0	0
Interest Expense	539020.6101.72	22,970	22,970	22,970	19,180
Refunds	539020.7404.79	0	0	0	0
<b>Total Other Expenses</b>		<b>22,970</b>	<b>22,970</b>	<b>22,970</b>	<b>19,180</b>
<b>Depreciation</b>					
Sports Grounds - Dpcn - Plant & Equipment	537040.8104.80	120,410	120,410	78,020	120,410
Major Parkland - Dpcn - Plant & Equipment	539040.8104.80	25,100	25,100	4,830	25,100
Major Parkland - Dpcn - Infrastructure	539040.8105.80	1,145,980	1,145,980	954,980	1,164,050
<b>Total Depreciation</b>		<b>1,291,490</b>	<b>1,291,490</b>	<b>1,037,830</b>	<b>1,309,560</b>
<b>Loss on Disposal of Non-current Assets</b>					
Loss on Disposal of Plant & Equipment	537050.9105.81	29,110	29,110	0	33,360
<b>Total Loss on disposal of Non-current Assets</b>		<b>29,110</b>	<b>29,110</b>	<b>0</b>	<b>33,360</b>
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated	537060.7601.91	125,740	134,080	134,710	146,840
Parks Operational Overheads Allocated	539060.7612.91	770,200	750,200	573,030	687,430
Major Parkland - Corp O/head Alloc	539060.7601.91	158,940	170,310	170,400	182,550
Major Parks & Gardens - Corp O/Head Alloc	541060.7601.91	113,640	121,760	116,930	130,650
Minor Parks & Gardens - Corp O/Head Alloc	542060.7601.91	89,050	95,280	89,980	104,120
Plant Operations Allocated	539064.7616.90	2,110	2,110	16,490	12,950
<b>Total Corporate Overhead Allocated</b>		<b>1,259,680</b>	<b>1,273,740</b>	<b>1,101,540</b>	<b>1,264,540</b>
<b>TOTAL EXPENDITURE</b>		<b>4,807,950</b>	<b>4,850,210</b>	<b>4,238,950</b>	<b>4,965,890</b>
<b>TOTAL PARKS OPERATIONS</b>		<b>4,649,950</b>	<b>4,692,210</b>	<b>4,006,960</b>	<b>4,847,550</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>PARKS SERVICES ROAD RESERVE OPERATIONS</b>					
<b>EXPENDITURE</b>					
<b>Operational Expenses</b>					
Laneway Maintenance - Parks	Job 54.80040	32,760	33,360	8,710	43,850
Street Tree Maintenance	Job 38.80042:43	950,310	963,510	843,780	1,025,460
Landscape Maintenance	Job 31	448,130	455,530	397,780	506,495
Weed Control	Job 54.80041	264,690	265,690	859,430	320,230
Irrigation Maintenance	Job 32	18,980	19,080	19,990	13,040
Bulk Greenwaste Disposal	Job 55.20026	21,510	21,610	20,580	0
<b>Total Operational Expenses</b>		<b>1,736,380</b>	<b>1,758,780</b>	<b>2,150,270</b>	<b>1,909,075</b>
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated	556060.7601.91	365,570	386,970	409,060	423,460
<b>Total Corporate Overhead Allocated</b>		<b>365,570</b>	<b>386,970</b>	<b>409,060</b>	<b>423,460</b>
<b>TOTAL EXPENDITURE</b>		<b>2,101,950</b>	<b>2,145,750</b>	<b>2,559,330</b>	<b>2,332,535</b>
<b>TOTAL PARKS SERVICES ROAD RESERVE OPERATIONS</b>					
		<b>2,101,950</b>	<b>2,145,750</b>	<b>2,559,330</b>	<b>2,332,535</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>INFRASTRUCTURE SERVICES OVERHEADS</b>					
<b>REVENUE</b>					
<b>Statutory Fees &amp; Charges</b>					
Construction Permit Applications	470021.1443.14	(22,000)	(22,000)	(22,000)	(22,000)
Crossover Applications	470021.1586.14	(1,500)	(1,500)	(1,500)	(1,500)
<b>Total Statutory Fees &amp; Charges</b>		<b>(23,500)</b>	<b>(23,500)</b>	<b>(23,500)</b>	<b>(23,500)</b>
<b>Other Revenue</b>					
Expenses Recouped	470030.1218.16	0	0	0	0
Sale of Minor Equipment	470030.1709.16	0	0	0	0
Other Operating Revenue	470030.1701.16	(6,000)	(6,000)	(21,270)	(6,000)
<b>Total Other Revenue</b>		<b>(6,000)</b>	<b>(6,000)</b>	<b>(21,270)</b>	<b>(6,000)</b>
<b>TOTAL REVENUE</b>		<b>(29,500)</b>	<b>(29,500)</b>	<b>(44,770)</b>	<b>(29,500)</b>
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	570001.2101.50	1,282,820	1,290,970	1,061,500	1,239,130
Salaries - Technical Services Personnel	Job 85-86.86010	17,070	17,070	8,120	17,500
Superannuation	570001.2111.51	196,570	197,420	224,900	195,830
Uniforms and Protective Clothing	570001.2202.51	7,200	7,200	3,000	7,200
Workers Compensation Premium	570001.2203.51	16,020	16,220	14,470	15,870
Placement Fees	570001.2310.51	1,000	1,000	11,400	1,000
Staff Development	570001.2401.51	15,900	15,900	15,900	15,900
Conferences	570001.2402.51	0	0	0	0
<b>Total Employee Costs</b>		<b>1,536,580</b>	<b>1,545,780</b>	<b>1,339,290</b>	<b>1,492,430</b>
<b>Administration Expenses</b>					
Equipment Hire	570010.3205.61	4,330	4,330	1,700	4,330
Search Fees	570010.3212.61	260	260	260	260
Telephone	570010.3213.61	3,190	3,190	2,800	3,190
Vehicle Operating Expenses	570010.3214.61	37,500	37,500	26,000	37,500
Other Expenses	570010.3215.61	1,550	1,550	600	1,550
Memberships & Affiliations	570010.3262.61	6,050	6,050	1,140	6,050
<b>Total Administration Expenses</b>		<b>52,880</b>	<b>52,880</b>	<b>32,500</b>	<b>52,880</b>
<b>Operational Expenses</b>					
Agency Relief Staff - Administration	570015.3144.60	30,000	30,000	263,180	30,000
Fringe Benefits Tax	570015.2304.51	29,000	29,000	29,000	29,000
Minor Plant & Equipment	570015.3113.61	3,090	3,090	2,800	3,090
Minor Furniture & Equipment	570015.3114.61	1,030	1,030	4,700	1,030
Specialist Advice	570015.3121.61	15,450	15,450	40,000	15,450
Advertising	570015.3151.61	1,030	1,030	410	1,030
Software Maintenance	570015.3254.61	20,000	20,000	24,849	20,000
<b>Total Operational Expenses</b>		<b>99,600</b>	<b>99,600</b>	<b>364,939</b>	<b>99,600</b>
<b>Other Expenses</b>					
Insurance Premium - Public Liability	570020.5102.71	64,660	64,660	137,540	64,660
Insurance Premium - Motor Vehicle & Plan	570020.5104.71	14,550	14,550	14,820	14,550
Insurance Premium - Other	570020.5105.71	7,070	7,070	21,340	7,070
Refunds	570020.7404.79	0	0	250	0
<b>Total Other Expenses</b>		<b>86,280</b>	<b>86,280</b>	<b>173,950</b>	<b>86,280</b>
<b>Recurrent Projects</b>					
Data Acquisition	570030.3903.61	45,000	47,300	25,000	107,020
Traffic Investigations & Surveys	570030.3917.61	25,760	25,760	25,760	25,760
Traffic Studies	570030.3918.61	28,980	28,980	28,980	17,490
Corporate Carbon Reduction Plan	570030.3927.61	72,500	73,880	60,000	72,500
Transport Access & Parking Strategy Projects	570030.3928.61	226,110	186,110	25,000	149,170
Sustainability & Resilience Strategy Projects	570030.3929.61	161,900	148,900	50,000	35,000
Asset Management		182,000	165,220	30,000	99,220
Pavement Testing	570030.3949.61	52,500	52,500	30,000	20,000
<b>Total Recurrent Projects</b>		<b>794,750</b>	<b>728,650</b>	<b>274,740</b>	<b>526,160</b>
<b>EXPENDITURE (Continued)</b>					
<b>Non-recurrent Projects</b>					
Non-recurrent Projects	570031.3951.61	264,300	264,300	0	0
Facility Management Projects	570031.3988.61	45,000	45,000	0	0
<b>Total Non-recurrent Projects</b>		<b>309,300</b>	<b>309,300</b>	<b>0</b>	<b>0</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>INFRASTRUCTURE SERVICES OVERHEADS</b>					
<b>Depreciation</b>					
Depreciation - Furniture & Equipment	570040.8103.80	6,890	6,890	0	6,890
Depreciation - Plant & Equipment	570040.8104.80	31,160	31,160	56,850	31,160
<b>Total Depreciation</b>		<b>38,050</b>	<b>38,050</b>	<b>56,850</b>	<b>38,050</b>
<b>Operations Centre Allocated</b>					
Operations Centre Allocated	570061.7602.91	55,430	55,430	65,090	39,015
<b>Total Operations Centre Allocated</b>		<b>55,430</b>	<b>55,430</b>	<b>65,090</b>	<b>39,015</b>
<b>Less Overheads Recovered</b>					
Technical Services Overheads Recovered	570073.7607.91	(355,860)	(365,060)	(160,240)	(386,690)
Operational Overhead Recovered	570073.7609.91	(1,410,630)	(1,344,530)	(923,299)	(817,485)
Capital Overhead Recovered	570073.7610.91	(1,167,530)	(1,167,530)	(1,167,530)	(1,105,740)
Facilities Overhead Recovered	570073.7611.91	(13,190)	(13,190)	(11,520)	0
<b>Total Less Overheads Recovered</b>		<b>(2,947,210)</b>	<b>(2,890,310)</b>	<b>(2,262,589)</b>	<b>(2,309,915)</b>
<b>TOTAL EXPENDITURE</b>		<b>29,500</b>	<b>29,500</b>	<b>44,770</b>	<b>29,500</b>
<b>TOTAL INFRASTRUCTURE SERVICES OVERHEADS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

GL / PC Ledger Acc		Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>INFRASTRUCTURE ROAD RESERVE OPERATIONS</b>					
<b>REVENUE</b>					
<b>Operating Grants &amp; Subsidies</b>					
Contributions - Bus Shelter Advertising	455010.1103.11	(25,000)	(25,000)	(20,080)	(25,000)
Direct Grant - Main Roads WA	455010.1105.11	(50,000)	(50,000)	(54,660)	(50,000)
Street Lighting Subsidy - Main Roads WA	455010.1106.11	0	0	0	0
<b>Total Operating Grants &amp; Subsidies</b>		<b>(75,000)</b>	<b>(75,000)</b>	<b>(74,740)</b>	<b>(75,000)</b>
<b>Capital Grants &amp; Subsidies</b>					
Capital Contributions	Job 9. .33	0	0	0	0
Government Capital Grants	Various	(135,000)	(345,110)	(216,360)	(115,000)
Capital Contributions	Job 1-2. .33	(150,000)	(150,000)	(80,400)	(162,490)
Black Spot Funding	Job 1-21. .34	(141,660)	(155,060)	(91,420)	(581,980)
Bikewest Grant	Job 2-5. .36	(15,000)	(15,000)	(13,610)	(100,000)
Roadworks Capital Grant (MRRG)	Job 20. .37	(425,500)	(425,500)	(225,500)	(1,261,110)
Capital Water Grants	Job 6	0	0	0	0
Roads to Recovery Grant	Various	(97,900)	(97,900)	(97,900)	(180,275)
<b>Total Capital Grants &amp; Subsidies</b>		<b>(965,060)</b>	<b>(1,188,570)</b>	<b>(725,190)</b>	<b>(2,400,855)</b>
<b>Other Revenue</b>					
Recoverable Works	Job 82. .12	0	0	(8,000)	0
Inspection Fee	455030.1580.14	(30,000)	(30,000)	(24,000)	(30,000)
<b>Total Other Revenue</b>		<b>(30,000)</b>	<b>(30,000)</b>	<b>(32,000)</b>	<b>(30,000)</b>
<b>Gain on Disposal of Plant &amp; Equipment</b>					
Gain on Disposal of Plant & Equipment	455050.1805.17	(12,150)	(12,150)	(21,520)	(13,000)
<b>Total Gain on Disposal of Plant &amp; Equipment</b>		<b>(12,150)</b>	<b>(12,150)</b>	<b>(21,520)</b>	<b>(13,000)</b>
<b>TOTAL REVENUE</b>		<b>(1,082,210)</b>	<b>(1,305,720)</b>	<b>(853,450)</b>	<b>(2,518,855)</b>
<b>EXPENDITURE</b>					
<b>Operational Expenses</b>					
Bus Shelter Furniture Maintenance	Job 37	5,930	5,930	2,970	6,060
Street Furniture Maintenance	Job 36	25,220	25,470	28,360	25,780
Minor Street Furniture & Equipment	532515.3114.61	0	0	20,070	0
Road Maintenance	Job 30	337,200	229,700	157,530	341,060
Drainage Maintenance	Job 34	285,720	397,320	270,430	291,675
Footpath Maintenance	Job 33	179,920	212,070	243,590	185,015
Laneway Maintenance - Infrastructure	Job 39	48,510	48,910	20,930	52,065
Sign Maintenance	Job 51	1,270	1,270	1,270	1,300
Traffic Counting	Job 53.80030	2,150	2,150	2,400	5,955
Public Event Traffic Control	Job 53.80031	0	0	0	0
Crossovers	Job 30.80021	2,060	2,060	0	2,060
Speed Display	Job 53.80032	0	0	0	0
Street Lighting Maintenance - Council	Job 35.80020	282,220	282,920	275,860	288,570
Street Lighting Mtce - Western Power - Utilities	Job 52.80020	305,140	305,140	305,140	305,140
Graffiti Prevention & Removal	555015.3403.61	46,360	46,360	46,360	46,360
<b>Total Operational Expenses</b>		<b>1,521,700</b>	<b>1,559,300</b>	<b>1,374,910</b>	<b>1,551,040</b>
<b>Other Expenses</b>					
Refunds	555020.7404.79	0	0	0	0
Return of Unspent Grant Funding	555020.7405.79	0	15,000	15,000	0
Recoverable Works	Job 82	580	580	2,110	600
<b>Total Other Expenses</b>		<b>580</b>	<b>15,580</b>	<b>17,110</b>	<b>600</b>
<b>Depreciation</b>					
Depreciation - Plant & Equipment	555040.8104.80	102,100	102,100	66,590	102,100
Depreciation - Infrastructure	555040.8105.80	2,650,630	2,650,630	2,208,860	2,700,070
<b>Total Depreciation</b>		<b>2,752,730</b>	<b>2,752,730</b>	<b>2,275,450</b>	<b>2,802,170</b>
<b>Loss on Disposal of Non-current Assets</b>					
Loss on Disposal of Plant & Equipment	555050.9105.81	9,680	9,680	0	0
<b>Total Loss on Disposal of Non-current Assets</b>		<b>9,680</b>	<b>9,680</b>	<b>0</b>	<b>0</b>
<b>Corporate Overhead Allocated</b>					
Corporate Overhead Allocated	555060.7601.91	437,750	463,110	509,530	519,300
Infrastructure Operational Overheads Allocated	555060.7612.91	1,410,630	1,344,530	923,299	817,485
Plant Operations Allocated	555064.7616.90	10,600	10,600	0	1,410
<b>Total Corporate Overhead Allocated</b>		<b>1,858,980</b>	<b>1,818,240</b>	<b>1,432,829</b>	<b>1,338,195</b>
<b>TOTAL EXPENDITURE</b>		<b>6,143,670</b>	<b>6,155,530</b>	<b>5,100,299</b>	<b>5,692,005</b>
<b>TOTAL INFRASTRUCTURE ROAD RESERVE OPERATIONS</b>					
		<b>5,061,460</b>	<b>4,849,810</b>	<b>4,246,849</b>	<b>3,173,150</b>

	GL / PC Ledger Acc	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
<b>UNDERGROUNDING POWERLINES</b>					
<b>EXPENDITURE</b>					
Other Expenses					
Interest Expense	569020.6101.72	217,010	217,010	217,010	203,350
<b>Total Other Expenses</b>		<b>217,010</b>	<b>217,010</b>	<b>217,010</b>	<b>203,350</b>
<b>TOTAL EXPENDITURE</b>		<b>217,010</b>	<b>217,010</b>	<b>217,010</b>	<b>203,350</b>
<b>TOTAL UNDERGROUNDING POWERLINES</b>					
		<b>217,010</b>	<b>217,010</b>	<b>217,010</b>	<b>203,350</b>

## **FEES & CHARGES**

**Fees and Charges**  
**Table of Contents**

Schedule of Fees and Charges.....1

## CITY OF SUBIACO - FEES AND CHARGES 2023-2024

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>FINANCE/ADMIN:</b>						
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	46.55	per enquiry	48.00	per enquiry	Exempt	N/A
- Orders & Requisitions	93.15	per enquiry	96.00	per enquiry	Exempt	N/A
Interest on Overdue Rates & Charges	7%	per annum or as amended by legislation	11%	per annum or as amended by legislation	Exempt	N/A
Interest on Overdue Sundry Debtors	7%	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
<b>FREEDOM OF INFORMATION ACT :</b>						
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 FOI 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
<b>WASTE SERVICES:</b>						
Standard Residential Waste Service	315.00	per service	340.00	per service	Exempt	N/A
240 Litre Residential Waste Service	538.00	per service	580.00	per service	Exempt	N/A
360 Litre FOGO Residential Waste Service	N/A		843.00	per service	Exempt	N/A
Extra 120 Litre Residential Waste Service	346.50	per service	374.00	per service	Taxed	Incl. GST
Extra 240 Litre Residential Waste Service	591.80	per service	638.00	per service	Taxed	Incl. GST
Extra Caddy liners	N/A		6.20	per roll	Taxed	Incl. GST
Standard Commercial Waste Service	563.00	per service	607.00	per service	Exempt	N/A
660 Litre Commercial Waste Service	1,544.00	per service	1,664.00	per service	Exempt	N/A
1100 Litre commercial waste service	N/A		2,800.00	per service	Exempt	N/A
Extra 240 Litre Commercial Waste Service	619.30	per service	667.70	per service	Taxed	Incl. GST
Extra 660 Litre Commercial Waste Service	1,698.40	per service	1,830.40	per service	Taxed	Incl. GST
Extra 1100 Commercial waste service	N/A	per service	3,080.00	per service	Taxed	Incl. GST
Verge Valet for Commercial premises	N/A	per collection	165.00	per collection	Taxed	Incl. GST
<b>PARKS:</b>						
Booking Fee - Low Level Risk Event	120.00	once off booking fee	130.00	once off booking fee	Taxed	Incl. GST
Booking Fee - Medium Level Risk Event	180.00	once off booking fee	195.00	once off booking fee	Taxed	Incl. GST
Booking Fee - High Level Risk Event	1,030.00	once off booking fee	1,110.00	once off booking fee	Taxed	Incl. GST
Booking Fee - Very High Level Risk Event	2,320.00	once off booking fee	2,500.00	once off booking fee	Taxed	Incl. GST
Hire fee - Commercial Medium Level Risk Event	82.80	per day or part	90.00	per day or part	Taxed	Incl. GST
Hire fee - Commercial High Level Risk Event	186.30	per day or part	210.00	per day or part	Taxed	Incl. GST
Hire fee - Commercial Very High Level Risk Event	186.30	per day or part	210.00	per day or part	Taxed	Incl. GST
Bond - Low Level Risk Event	400.00	per event	430.00	per event	Exempt	N/A
Bond - Medium Level Risk Event	1,000.00	per event	1,080.00	per event	Exempt	N/A
Bond - High Level Risk Event	2,500.00	per event	2,700.00	per event	Exempt	N/A
Bond - Very High Level Risk Event	8,000.00	per event	8,600.00	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					Exempt	N/A
A Bond will be applied to protect verge trees during development	Determined on application	per development	Determined on application	per development	Exempt	N/A
<b>INFRASTRUCTURE</b>						
Reviewing of obstruction permit applications						
- Residential skip bins (short term - 1 week)	37.10	per application	38.00	per application	Taxed	Incl. GST
- Residential permit (for construction works on verge)	109.15	per application	113.00	per application	Taxed	Incl. GST
- Commercial permit (for construction works on verge)	163.75	per application	170.00	per application	Taxed	Incl. GST
- Full traffic management assessment	218.35	per application	226.00	per application	Taxed	Incl. GST
- Re-issues commercial permits and traffic management assessment.	163.75	per application	170.00	per application	Taxed	Incl. GST
- Full traffic management assessment and road closures over 4 weeks (would require council approvals)	1,719.35	per application	1,780.00	per application	Taxed	Incl. GST
- Obstruction Permit Fees (NFP and community groups exemption - demonstrating clear benefit to the community and any projects that are directly managed by the City)	0.00	per application	0.00	per application	N/A	N/A
Crossover application	81.85	per application	85.00	per application	Taxed	Incl. GST
<b>TECHNICAL SERVICES:</b>						
Bond Inspection Fee - Pre construction	105.00	per inspection	105.00	per inspection	Exempt	N/A
Bond Inspection Fee - Post construction	105.00	per inspection	105.00	per inspection	Exempt	N/A
Engineering Services						
- Design	240.15	per hour	248.55	per hour	Taxed	Incl. GST
- Consultation	196.50	per hour	203.40	per hour	Taxed	Incl. GST
- Traffic Analysis	196.50	per hour	203.40	per hour	Taxed	Incl. GST
- Asset management Advice & Setting Program	196.50	per hour	203.40	per hour	Taxed	Incl. GST
A Bond will be applied to protect city assets during development	Determined on application	per development	Determined on application	per development	Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>ACCESS &amp; AMENITY</b>						
<b>Parking Stations:</b>						
<b>Precinct 3: Daglish/Jolimont</b>						
#15 Jersey Street		1.50 per hour. Daily Max \$5.00		1.50 per hour. Daily Max \$5.00	Taxed	Incl. GST
#42 Stubbs Terrace		1.50 per hour. Daily Max \$10.00		1.50 per hour. Daily Max \$10.00	Taxed	Incl. GST
#44 Hay Street		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 \$10.00		1.50 per hour. Daily Max \$10.00	Taxed	Incl. GST
Any additional paid parking implemented or converted in Precinct 3		1.50 per hour. Daily Max \$10.00		1.50 per hour. Daily Max \$10.00	Taxed	Incl. GST
<b>Precinct 4: Subiaco East</b>						
Any additional short-term paid parking in Precinct 3		1.50 per hour		1.50 per hour	Taxed	Incl. GST
#1 Hamilton Street		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
#2 York Street		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
#3 York Street		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
#5 Subiaco Road		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
#7 Olive Street		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
#19 Roberts Road		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
#20 Thomas Street		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
#63 Roberts Road		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
#43 York Street		Free First hour		Free First hour	Taxed	Incl. GST
- 2 hours		1.80 2 hours		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 3 hours	Taxed	Incl. GST
#64 York Street		Free First hour		Free First hour	Taxed	Incl. GST
- 2 hours		1.80 2 hours		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 3 hours	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 4		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 4		Free First hour		Free First hour	Taxed	Incl. GST
- 2 hours		1.80 2 hours		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 3 hours	Taxed	Incl. GST
<b>Precinct 5: Shenton Park</b>						
#17 Onslow Road (Monday to Friday Inclusive)		2.50 per hour. First hour free, Daily Max \$15.00		2.50 per hour. First hour free, Daily Max \$15.00	Taxed	Incl. GST
#17 Onslow Road (Saturday and Sunday)		2.50 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 Inclusive)		2.50 per hour. First hour free, Daily Max \$15.00		2.50 per hour. First hour free, Daily Max \$15.00	Taxed	Incl. GST
#18 Derby Road (Saturday and Sunday)		2.50 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		2.50 per hour. Daily Max \$15.00		2.50 per hour. Daily Max \$15.00	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
<b>Precinct 6: Central Subiaco</b>						
#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 \$5.00		2.50 per hour. Daily Max \$5.00	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		Free First hour		Free First hour	Taxed	Incl. GST
- 2 hours		1.80 2 hours		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 3 hours	Taxed	Incl. GST
<b>Precinct 7: Subi Centro</b>						
#28 Roydhouse Street (North side)		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
#71 Carter Lane		Free First hour		Free First hour	Taxed	Incl. GST
- 2 hours		1.80 2 hours		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 3 hours	Taxed	Incl. GST
Any additional paid parking implemented or converted in Precinct 7		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 7		Free First hour		Free First hour	Taxed	Incl. GST
- 2 hours		1.80 2 hours		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 3 hours	Taxed	Incl. GST
<b>Precinct 8: Town Centre</b>						
#4 Hensman Road		1.80 per hour. Daily Max \$12.00		1.80 per hour. Daily Max \$12.00	Taxed	Incl. GST
#11 Barker Road		2.20 per hour. First hour free, Daily Max \$12.00		2.20 per hour. First hour free, Daily Max \$15.00	Taxed	Incl. GST
#12 Park Street		1.80 per hour. First hour free, 2 hour limit applies		1.80 per hour. First hour free, 2 hour limit applies	Taxed	Incl. GST
#13 Rowland Street		2.20 per hour. First hour free, Daily Max \$12.00		2.20 per hour. First hour free, Daily Max \$15.00	Taxed	Incl. GST
#14 Forrest Street		2.20 per hour. First hour free, Daily Max \$12.00		2.20 per hour. First hour free, Daily Max \$15.00	Taxed	Incl. GST
#16 Hensman Road		Free First hour		Free First hour	Taxed	Incl. GST
- 2 hours		1.80 2 hours		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 3 hours	Taxed	Incl. GST
#22 Hay Street (Monday to Friday 8am to 6pm)		2.50 per hour. Daily Max \$15.00		2.50 per hour. Daily Max \$15.00	Taxed	Incl. GST
#22 Hay Street (Monday to Friday 6pm to 8am)		5.00 Flat rate		5.00 Flat rate	Taxed	Incl. GST
#22 Hay Street (Saturday and Sunday)		2.50 per hour. Daily Max \$10.00		2.50 per hour. Daily Max \$10.00	Taxed	Incl. GST
#24 Bagot Road		1.80 per hour. Daily Max \$12.00		1.80 per hour. Daily Max \$12.00	Taxed	Incl. GST
#25 Barker Road		1.80 per hour. Daily Max \$12.00		1.80 per hour. Daily Max \$12.00	Taxed	Incl. GST
#26 Bagot Road		Free First hour		Free First hour	Taxed	Incl. GST
- 2 hours		1.80 2 hours		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 3 hours	Taxed	Incl. GST
#27 Roberts Road		Free First hour		Free First hour	Taxed	Incl. GST
- 2 hours		1.80 2 hours		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 3 hours	Taxed	Incl. GST
#29 Rowland Street		Free First hour		Free First hour	Taxed	Incl. GST
- 2 hours		1.80 2 hours		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 3 hours	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>ACCESS &amp; AMENITY</b>						
<b>Precinct 8: Town Centre (continued)</b>						
#30 Barker Road	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
#36 Loretto Street	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
#39 Hay Street (Monday to Friday 8am to 6pm)	2.50	per hour. Daily Max \$15.00	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST
#39 Hay Street (Monday to Friday 6pm to 8am)	5.00	Flat rate	5.00	Flat rate	Taxed	Incl. GST
#39 Hay Street (Saturday and Sunday)	2.50	per hour. Daily Max \$10.00	2.50	per hour. Daily Max \$10.00	Taxed	Incl. GST
#41 Railway Road, adjacent KEMH	1.80	per hour. Daily Max \$10.00	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	2.20	per hour. First hour free. Daily Max \$12.00	2.20	per hour. First hour free. Daily Max \$15.00	Taxed	Incl. GST
#62A Railway Road	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
#74 One Subiaco (Monday to Friday 8am to 6pm)	N/A	per hour. Daily Max \$15.00, first hour free	2.20	per hour. Daily Max \$15.00, first hour free	Taxed	Incl. GST
#74 One Subiaco (Monday to Friday 6pm to 8am)	N/A	Flat rate, first hour free	5.00	Flat rate, first hour free	Taxed	Incl. GST
#74 One Subiaco (Saturday and Sunday)	N/A	per hour. Daily Max \$10.00, first hour free	2.20	per hour. Daily Max \$10.00, first hour free	Taxed	Incl. GST
#99 Parking Zone	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 8	2.20	per hour. Daily Max \$12.00	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 8	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
<b>Other Parking Functions</b>						
Special Purpose Parking Permits - 277 Barker Road parking stations	180.00	per month (\$10 per weekday)	200.00	per month (\$10 per weekday)	Taxed	Incl. GST
Special Purpose Parking Permits - Town Centre parking stations	180.00	per month	200.00	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
Temporary Visitor Parking Permits	6.00	any 12 month period	6.00	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	60.00	per registration	130.00	per registration	Taxed	Incl. GST
Private Parking Compliance Service Renewals	95.00	per year	100.00	per year	Taxed	Incl. GST
Private Parking Signs (small)	67.00	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	40.00	each	40.00	each	Taxed	Incl. GST
Final Demand Fee (Parking infringement)	24.10	each or as amended by legislation	24.10	each or as amended by legislation	Taxed	Incl. GST
Event parking reservation	5.00	per bay/day or part thereof	20.00	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	683.10	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	848.70	Per day or part thereof for whole space	Taxed	Incl. GST
<b>Amenity Functions</b>						
Impounded Shopping Trolleys	25.85	each	30.00	each	Exempt	N/A
Impound Fee - Dogs One day	40.00	Refuge	40.00	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
<b>Abandoned Vehicle Release Fee</b>						
Abandoned Vehicle Release Fee - Stage 1	129.40	each	133.95	each	Exempt	Incl. GST
Abandoned Vehicle Release Fee - Stage 2	279.45	each	290.00	each	Exempt	Incl. GST
Impounded & portable sign	69.35	each	70.00	each	Taxed	Incl. GST
Other Impounded Goods	62.10	per square metre of space occupied	65.00	per square metre of space occupied	Exempt	N/A
<b>ANIMAL REGISTRATION</b>						
<b>Cat Registration</b>						
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	100.00	per cat or as amended by legislation	100.00	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	10.00	per application or as amended by legislation	10.00	per application or as amended by legislation	Exempt	N/A
<b>Dog Registration</b>						
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 approved kennel establishment licensed under s27	200.00	per establishment or as amended by legislation	200.00	per establishment or as amended by legislation	Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>HEALTH</b>						
New Outdoor Dining Permit Application Fee	321.00	per application	350.00	per application	Exempt	N/A
Outdoor Dining Permit Renewal Fee	100.00	per year	100.00	per year	Exempt	N/A
Outdoor Dining Permit Transfer Fee	51.75	per application	60.00	per application	Exempt	N/A
Street Trading Permit Fee - Daily (Max 3 Days)	67.25	per day	70.00	per day	Exempt	N/A
Street Trading Permit Fee - Weekly	N/A		160.00	per week	Exempt	N/A
Street Trading Permit Fee - Monthly	134.55	per month	320.00	per month	Exempt	N/A
Street Trading Permit Fee - Annual	263.90	per year	900.00	per year	Exempt	N/A
Local Business Goods Display - Annual Fee Less Than 5sqm	N/A		360.00	per year	Exempt	N/A
Local Business Goods Display - Annual Fee 5sqm - 10sqm	N/A		700.00	per year	Exempt	N/A
Permanent Street Market Stall Holder Permit Application Fee	274.00	per application	285.00	per application	Exempt	N/A
Street Market Permit Fee - Annual	10.00	per stall per year to a maximum of \$350.00	1,500.00	per stall	Exempt	N/A
Street Market Permit Fee - Monthly	5.00	per stall per month to a maximum of \$200.00	250.00	per stall	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 (non-assessment of plans)	52.00	per application	55.00	per application	Exempt	N/A
Food business annual risk assessment fee - high risk or 3 inspections	372.60	pro rata charges where business does not operate for full year	400.00	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	248.40	pro rata charges where business does not operate for full year	260.00	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	124.20	pro rata charges where business does not operate for full year	130.00	pro rata charges where business does not operate for full year	Exempt	N/A
Food business application fee (assessment of plans)	160.40	per application	200.00	per application	Taxed	Incl. GST
Food business re-inspection fee	155.25	per inspection, if additional inspection is determined to be required by an authorised officer under the Food Act 2008	130.00	per inspection, if additional inspection is determined to be required by an authorised officer under the Food Act 2008	Taxed	Incl. GST
Temporary food business administration fee	51.75	per notification to a maximum of \$150.00 per year	55.00	per notification to a maximum of \$150.00 per year	Exempt	N/A
Temporary food business administration fee - Charity and Community Group		per application	-	Per application	Exempt	N/A
Settlement enquiry - food business	129.40	per application	140.00	per application	Taxed	Incl. GST
Liquor Act Section 39 & 55 Certification & ETPS	129.40	per certificate	200.00	per certificate	Free	Excl. GST
Liquor Act Section 39 & 55 Certification & ETPS - Charitable and Not For Profit	N/A		-		N/A	N/A
Application for "approval of a non complying event" - Regulation 18 Environmental Protection (Noise) Regulations 1997	1000.00	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"	25% of the application fee	per application or as amended by legislation	25% of the application fee	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
Outdoor Decks - Application	N/A		700.00	per application	Exempt	N/A
Outdoor Decks - Renewal	N/A		1,000.00	per parking bay, per year	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	150,000.00	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	77.65	per hour per request plus analysis cost	150.00	per hour per request plus analysis cost	Taxed	Incl. GST
Public Building - Inspection Fee	-		-	per inspection	N/A	N/A
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	per application or as amended by legislation	-	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	362.25	per application	375.00	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
Noise Management Plan - Assessment Fee	N/A		250.00	per plan	Exempt	Incl GST
Noise Management Plan or Acoustic Report - reassessment fee	100.00	Per application	100.00	Per application	Taxed	Incl GST
Noise Management Plan - Late Application Fee	200	Per application	200.00	Per application	Taxed	Incl GST
Noise monitoring fee (per hour)	200	per hour	200.00	per hour	Taxed	inc GST
Aquatic - Start Up	N/A		50.00	per start up	Exempt	N/A
Aquatic - Annual Fee (Inspection and Sampling)	N/A		100.00	per year	Exempt	N/A
Aquatic - Reinspection	N/A		50.00	per inspection	Exempt	N/A
Skin Penetration Application	N/A		50.00	per application	Exempt	N/A
Skin Penetration Inspection - Low	N/A		-		N/A	N/A
Skin Penetration Inspection - Medium	N/A		-		N/A	N/A
Skin Penetration Inspection - High	N/A		-		N/A	N/A

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>BUILDING</b>						
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 \$105.00	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 \$110.00	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 \$105.00	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 \$110.00	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 \$105.00	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 \$110.00	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	105.00	per application or as amended by legislation	110.00	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	\$105.00 for each storey of the building	per application or as amended by legislation	\$110.00 for each storey of the building	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))	105.00	per application or as amended by legislation	110.00	per application or as amended by legislation	Exempt	N/A
Application for an occupancy permit for a completed building (s. 46)	105.00	per application or as amended by legislation	110.00	per application or as amended by legislation	Exempt	N/A
Application for a temporary occupancy permit for an incomplete building (s. 47)	105.00	per application or as amended by legislation	110.00	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)	105.00	per application or as amended by legislation	110.00	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)	105.00	per application or as amended by legislation	110.00	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))	\$11.60 for each strata unit covered by the application, but not less than \$115.00	per application or as amended by legislation	N/A		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 building work as determined by the City of Subiaco, but not less than \$105.00	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 \$110.00	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 building work as determined by the City of Subiaco, but not less than \$105.00	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 \$110.00	per application or as amended by legislation	Taxed	Incl. GST
Application to replace an occupancy permit for an existing building (s. 52(1))	105.00	per application or as amended by legislation	110.00	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))	105.00	Application for a building approval certificate for an existing building where unauthorised work has not been done, per application or as amended by legislation	110.00	Application for a building approval certificate for an existing building where unauthorised work has not been done, 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))	105.00	per application or as amended by legislation	110.00	per application or as amended by legislation	Exempt	N/A
Certificate of Design Compliance - Value of works \$30,000 or less	320.85	per application	332.10	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works - Value of works \$30,000 or less	558.90	per application	578.45	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$30,001 to \$60,000	457.45	per application	473.45	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	776.25	per application	803.40	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$60,001 to \$100,000	584.75	per application	605.20	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised works - Value of works \$60,001 to \$100,000	1,003.95	per application	1,039.10	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
Certificate of Design Compliance - Value of works more than \$100,000	\$900.00 plus 0.1% 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	320.85	per application	332.10	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,000 or less	558.90	per application	578.45	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$30,001 to \$60,000	457.45	per application	473.45	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	776.25	per application	803.40	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$60,001 to \$100,000	584.75	per application	605.20	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	1,003.95	per application	1,039.10	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 0.1% 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	320.85	per application	332.10	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,000 or less	558.90	per application	578.45	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$30,001 to \$60,000	457.45	per application	473.45	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	776.25	per application	803.40	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$60,001 to \$100,000	584.75	per application	605.20	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	1,003.95	per application	1,039.10	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

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>BUILDING (continued)</b>						
Certificate of Building Compliance for Unauthorised Works - Value of works more than \$100,000	\$900.00 pls 0.1% of the estimated value of the works	per application	\$900.00 pls 0.1% of the estimated value of the works	per application	Taxed	Incl. GST
Request for Registered Building Surveyor Consultancy or Site Inspection Services	134.55	per hour	139.25	per hour	Taxed	Incl. GST
Sign Licence Fee	56.90	per application	58.90	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	51.75	per search request	53.55	per search request	Taxed	Incl. GST
Plan Archival Search - Commercial / Industrial	124.20	per search request	128.55	per search request	Taxed	Incl. GST
Annual Pool Inspection Fee	26.50	per pool per year	58.45	per pool per year	Exempt	N/A
Unscheduled Pool Inspection Fee	124.20	per inspection (includes copy of inspection report)	128.55	per inspection (includes copy of inspection report)	Taxed	Incl. GST
Request additional copy of swimming pool inspection report	36.20	per request	37.45	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 work	per application as amended by legislation	0.137% of the value of 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 work	per application as amended by legislation	0.137% of the value of 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 ss47, 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 \$20,000	0.2% of the estimated value of the work	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
<b>PLANNING</b>						
Determining a development application (other than for an extractive industry) where the development has not commenced or been 1 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. May be eligible for a 25% concession, subject to local planning policy 7.2	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. May be eligible for a 25% concession, subject to local planning policy 7.2	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. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
(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. May be eligible for a 25% concession, subject to local planning policy 7.2	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. May be eligible for a 25% concession, subject to local planning policy 7.2	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. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
Determining a development application (other than for an extractive industry) where the development has commenced or been 2 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	Exempt	N/A
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. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	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	Exempt	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. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	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. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	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	Exempt	N/A
Determining an application for the renewal of an approval of a home occupation where the application is made before the approval 8 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 9 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	Exempt	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	Exempt	N/A
<b>Subdivision</b>						
5 Providing a subdivision clearance for —						
(a) not more than 5 lots	73.00	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	\$73 per lot for the first 5 lots and 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

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>PLANNING (continued)</b>						
<b>Subdivision (continued)</b>						
5 Providing a subdivision clearance for — (c) more than 195 lots	7,393.00	or as amended by legislation	7,393.00	or as amended by legislation	Exempt	N/A
<b>Change of Use</b>						
Determining an application for a change of use or for an alteration or extension or change of a non conforming use to which item 10 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. May be eligible for a 25% concession, subject to local planning policy 7.2	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 211 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
<b>Local Planning Scheme Amendments, Structure Plans and Local Development Plans</b>						
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
Structure Plan	Estimate of the fee for dealing with the application will be provided in accordance with Regulation 48 of the Planning and Development Regulations 2009.		Estimate of the fee for dealing with the application will be provided in accordance with Regulation 48 of the Planning and Development Regulations 2009.		Exempt	N/A
Local Development Plan	Estimate of the fee for dealing with the application will be provided in accordance with Regulation 48 of the Planning and Development Regulations 2009.		Estimate of the fee for dealing with the application will be provided in accordance with Regulation 48 of the Planning and Development Regulations 2009.		Exempt	N/A
<b>Other</b>						
Public consultation of DA (complex application)	1,000.00	each	1,035.00	each	Taxed	Incl. GST
Public consultation of DA (standard application)	125.00	each	129.40	each	Taxed	Incl. GST
Street numbering requests	114.65	each	118.65	each	Exempt	N/A
Additional Design Review Panel Considerations (p/hr)	1,350.00	per hour	1,397.25	per hour	Taxed	Incl. GST
Deemed-to-comply check for Single Houses	295.00	each	295.00	each	Exempt	N/A
Local Planning Scheme No. 5 Map (printed copy)	33.85	each	35.05	each	Exempt	N/A
Local Planning Scheme No. 5 Text (printed copy)	27.85	each	28.80	each	Exempt	N/A
Planning Policy Manual (printed copy)	27.85	each	28.80	each	Exempt	N/A
Subiaco Activity Centre Plan (printed copy)	56.20	each	58.15	each	Exempt	N/A
Subiaco Planning Strategy (printed copy)	56.20	each	58.15	each	Exempt	N/A
Liquor Control Act section 40 certificate	80.00	each	80.00	each	Exempt	N/A
<b>COMMUNITY DEVELOPMENT</b>						
<b>Community Programs</b>						
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
Positive Ageing	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
<b>LIBRARY</b>						
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
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	2.00	per bag	2.00	per bag	Taxed	Incl. GST
Interlibrary loans	16.50-30.00	per item	16.50-30	per item	Taxed	Incl. GST
Library events		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.		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

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>MUSEUM</b>						
Museum Photographic reproduction -various photograph sizes		by size To be determined by size of image purchasing		by size To be determined by size of image purchasing	Taxed	Incl. GST
School Visits (City of Subiaco School)		Free Per Student		Free per student	N/A	N/A
School Visits (NON City of Subiaco School)		2.00 Per Student		2.00 per student	Exempt	N/A
Research Fees - Under Thirty Minutes Research		Free By time		Free To be determined by museum staff	Taxed	Incl. GST
Research Fees - First Hour of research		50.00 By Time		50.00 by time	Taxed	Incl. GST
Research Fees - Per Hour after first hour		32.00 By time		32.00 by time	Taxed	Incl. GST
Research Fees - Student (Secondary and University) - One Hour		Free By time		Free by Time	Exempt	N/A
Object retrieval and viewing		15.00 Per Box		15.00 per box	Taxed	Incl. GST
Retail items		Market Value Per Item, determined by cost of manufacturing		Market Value per item	Taxed	if applicable
<b>RECREATION SERVICES - LORDS</b>						
<b>ADMINISTRATION</b>						
Administration Fee		85.00 Per event		88.00 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		122.00 Per Hour / Staff		126.00 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
Storage fee		53.00 Per square metre per annum		55.00 Per square metre per annum	Taxed	Incl. GST
After Hours Opening - Centre		235.00 per hour. Subject to availability. Requires two staff		243.00 per hour. Subject to availability. Requires two staff	Taxed	Incl. GST
<b>CENTRE SERVICES</b>						
<b>Facility Hire</b>						
Meeting Room		40.00 Per Hour		40.00 Per Hour	Taxed	Incl. GST
Squash Walkway		25.00 Per Hour		26.00 Per Hour	Taxed	Incl. GST
<b>Cafe</b>						
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		Market Value Per order	Taxed	If applicable
End of day discount		N/A		25-50% Per item	Taxed	Incl. GST
Staff hire		N/A		50.00 Per hour / staff	Taxed	Incl. GST
After Hours Opening - Café		110.00 Per hour		114.00 Per hour	Taxed	Incl. GST
<b>Creche</b>						
Single Creche Visit - Member 120min		5.70 Per child per visit		5.90 Per child per visit	Taxed	Incl. GST
Single Creche Visit - Non member 120min		8.30 Per child per visit		8.60 Per child per visit	Taxed	Incl. GST
Five Visit Pass - 120min session		28.50 Per 5 Visit pass		29.50 Per 5 Visit pass	Taxed	Incl. GST
Ten Visit Pass - 120min session		52.00 Per 10 Visit pass		54.00 Per 10 Visit pass	Taxed	Incl. GST
Twenty Visit Pass - 120min session		102.50 Per 20 Visit pass		106.00 Per 20 visit pass	Taxed	Incl. GST
Second and subsequent child discount - single visit		25% per single visit for 2nd and subsequent child(ren)		25% per single visit for 2nd and subsequent child(ren)	Taxed	Incl. GST
<b>Lifestyle Program</b>						
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
Health and fitness challenge		Market value per person per program		Market Value per person per program	Taxed	Incl. GST
<b>Birthday parties</b>						
Single Child		17.00 Per child		17.00 Per child	Taxed	Incl. GST
Party room set up		N/A		75.00 Per party	Taxed	Incl. GST
<b>HEALTH AND FITNESS</b>						
<b>Casual Entry</b>						
Casual Group Fitness or Gym Visit		19.50 Per class or visit		20.00 Per class or visit	Taxed	Incl. GST
Group entry - Gym or pool or group fitness class		7.50 Per visit		8.00 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		9.50 Per visit. Seniors discount does not apply		10.00 Per visit. Seniors discount does not apply	Taxed	Incl. GST
Special Promotion		Free Per visit		Free Per visit	Taxed	Incl. GST
<b>Memberships</b>						
<b>Administration Fees</b>						
Direct Debit Transaction Fee		0.55 per transaction		0.55 per transaction	Taxed	Incl. GST
Direct Debit Establishment Fee		2.50 Per account establishment		2.50 Per account establishment	Taxed	Incl. GST
Direct Debit Cancellation Fee		30 days notice per cancellation		30 days notice per cancellation	Taxed	Incl. GST
Replacement Band/Fob		6.00 per lost band/fob		6.50 per lost band/fob	Taxed	Incl. GST
<b>New Memberships</b>						
Visit Pass - 10		175.50 per 10 visit pass		180.00 per 10 visit pass	Taxed	Incl. GST
Day Member - 12 Months		884.00 Per 12 months		915.00 Per 12 months	Taxed	Incl. GST
Day Member - Direct Debit		33.45 Per fortnight		34.95 Per fortnight	Taxed	Incl. GST
Full Member - 1 Month		84.00 Per month		87.50 Per month	Taxed	Incl. GST
Allied Health Member - 3 Months		270.00 Per 3 months		280.00 Per 3 months	Taxed	Incl. GST
Teen Member (14-16 year olds) - Direct Debit		N/A		27.45 Per fortnight	Taxed	Incl. GST
Full Member - 12 Months		1,025.00 Per 12 months		1,065.00 Per 12 months	Taxed	Incl. GST
Full Member - Direct Debit		39.45 Per fortnight		40.95 Per fortnight	Taxed	Incl. GST
Full Member - Team Captain		Free Per sports competition season		Free Per sports competition season	Taxed	Incl. GST
Day Access - ACSF Student Membership		190.00 Per school term		190.00 Per school term	Taxed	Incl. GST
Day Access - Subiaco Recovery Network		38.50 Per month		40.00 Per month	Taxed	Incl. GST
<b>Pool Memberships. Only Seniors Discount applies</b>						
Pool only member - 1 month		38.50 per month		40.00 per month	Taxed	Incl. GST
Pool only member - 12 months		455.00 per year		470.00 per year	Taxed	Incl. GST
Pool only member - direct debit		17.45 per fortnight		17.95 per fortnight	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>RECREATION SERVICES - LORDS (continued)</b>						
<b>Corporate Memberships</b>						
100 Visit Card	954.00	Per 100 Visit pass	987.00	Per 100 Visit pass	Taxed	Incl. GST
200 Visit Card	1,802.00	Per 200 Visit pass	1,865.00	Per 200 Visit pass	Taxed	Incl. GST
400 Visit Card	3,166.00	Per 400 Visit pass	3,277.00	Per 400 Visit pass	Taxed	Incl. GST
Corporate Memberships	20%	per 12 month membership	20%	per 12 month membership	Taxed	Incl. GST
<b>Membership discounts &amp; Concessions</b>						
Group Membership	10%	Per person (minimum 4 people)	10%	Per person (minimum 4 people)	Taxed	Incl. GST
Student Membership	15%	Per person	15%	Per person	Taxed	Incl. GST
Concession Membership	15%	Per person	15%	Per person	Taxed	Incl. GST
Over 80 years	100%	Per person	100%	Per person	Taxed	Incl. GST
Seasonal Promotions	10-50%	Per person	10-50%	Per person	Taxed	Incl. GST
Seniors Card and Veterans Goldcard Membership	20%	Per person	20%	Per person	Taxed	Incl. GST
<b>Pool</b>						
Not For Profit Group - Single Lane	25.00	Per hour per lane	26.00	Per hour per lane	Taxed	Incl. GST
Commerical - Single Lane Regular hirer	27.00	Per hour per lane	28.00	Per hour per lane	Taxed	Incl. GST
Commerical - Single Lane	35.00	Per hour per lane	36.00	Per hour per lane	Taxed	Incl. GST
<b>Group Fitness</b>						
<b>Facility Hire</b>						
Main Studio 1	74.00	Per hour	76.50	Per hour	Taxed	Incl. GST
Upstairs Studio 2 (inc spin bikes)	64.00	Per hour	66.50	Per hour	Taxed	Incl. GST
Upstairs Studio 2 (not inc spin bikes)	40.00	Per hour	41.50	Per hour	Taxed	Incl. GST
Group Fitness Instructor	90.00	Per class	93.00	Per class	Taxed	Incl. GST
<b>Personal Training</b>						
45 minute Session	73.00	per 45min session.	75.00	per 45min session.	Taxed	Incl. GST
45 minute session - 10 pack	694.00	per 10 pack	712.50	per 10 pack	Taxed	Incl. GST
45 minute session - 2 people	104.00	Per session. Valid 12 months from date of purchase	105.00	Per session. Valid 12 months from date of purchase	Taxed	Incl. GST
Small group training	Market value	per person per session	Market rate	per person per session	Taxed	Incl. GST
<b>SPORTS</b>						
<b>Competitions</b>						
Team Nomination Fee	144.00	Per team nomination	144.00	Per team nomination	Taxed	Incl. GST
Senior Sports Team Game Fee	72.00	Per team per game	72.00	Per team per game	Taxed	Incl. GST
Junior Sports Team Game Fee	56.00	Per team per game	58.00	Per team per game	Taxed	Incl. GST
Team Withdrawal Fee	144.00	Per team	144.00	Per team	Taxed	Incl. GST
Forfeit Fee: No Show	144.00	Per team per forfeit	144.00	Per team per forfeit	Taxed	Incl. GST
Forfeit fee: Less than 24hrs notice	108.00	Per team per forfeit	108.00	Per team per forfeit	Taxed	Incl. GST
Forfeit fee: More than 24hrs notice	72.00	Per team per forfeit	72.00	Per team per forfeit	Taxed	Incl. GST
Bib Hire	5.00	Per set	5.00	Per set	Taxed	Incl. GST
<b>Sports Courts</b>						
Sports Courts Casual Use	7.75	Per person	8.00	Per person, applies to basketball and futsal only	Taxed	Incl. GST
Sports Courts casual use - 5 visit pass	38.25		39.50	Applies to basketball and futsal only	Taxed	Incl. GST
Sports Courts casual use - 10 visit pass	68.85	per person per 10 pack	69.00	per person per 10 pack. Applies to basketball and futsal only	Taxed	Incl. GST
Lords Member or Team Discount on court hire	15%	per booking	15%	per booking	Free	N/A
Schools and State Sporting Associations / Clubs / Not for profits	30%	per booking	30%	per booking	Free	N/A
Discount - regular hirer (Commercial)	10%	per booking	10%	per booking	Taxed	N/A
Sports Courts 1/2 Court General Hire	34.00	Per hour Per 1/2 Court	34.00	Per hour Per 1/2 Court	Taxed	Incl. GST
Sports Court Full Court General Hire	52.00	Per hour per court	53.50	Per hour per court	Taxed	Incl. GST
Small Court Hire	22.00	Per hour per court	22.50	Per hour per court	Taxed	Incl. GST
Badminton Court Hire	22.00	Per hour per court	22.50	Per hour per court	Taxed	Incl. GST
Volleyball Setup Fee	85.00	per booking of 3 or more courts	85.00	per booking of 3 or more courts	Taxed	Incl. GST
Officials fee	42.00	per person, per hour	43.50	Per person, per hour	Taxed	Incl. GST
Racquet hire	5.00	Per racquet per booking	5.00	Per racquet per booking	Taxed	Incl. GST
Racquet hire - deposit	10.00	Per racquet per booking	10.00	Per racquet per booking	Exempt	N/A
Tennis Court hire - online booking	36.50	Per hour, per court	38.00	Per hour per court	Taxed	Incl. GST
Tennis Court hire	35.50	Per hour per court	37.00	Per hour per court	Taxed	N/A
<b>Squash Courts</b>						
Casual Hire - Non Peak, before 5pm	23.00	Per hour per court	24.00	Per hour per court	Taxed	Incl. GST
Casual Hire - Peak, after 5pm	29.50	Per hour per court	30.00	Per hour per court	Taxed	Incl. GST
Casual Hire - Squash	26.00	Per hour per court	27.00	Per hour per court	Taxed	Incl. GST
Casual Hire - Squash bookings online fee	27.00	Per hour per court	28.00	Per hour per court	Taxed	Incl. GST
Discount - Subiaco Kings Squash Club members	20%	Per hour per court	20%	Per hour per court	Taxed	Incl. GST
<b>COMMUNITY FACILITIES</b>						
<b>Shenton Park Community Centre</b>						
Main Hall - 100 persons	67.00	per hour	69.50	per hour	Taxed	Incl. GST
Main Hall Day Rate	427.50	per day	442.45	per day	Taxed	Incl. GST
Activity Room (Room 3/4) - 40 persons	29.50	per hour	30.50	per hour	Taxed	Incl. GST
Activity Room ( Room 2)	14.50	per hour	15.00	per hour	Taxed	Incl. GST
Activity Room - Day Rate	188.00	per day	194.60	per day	Taxed	Incl. GST
Sound System Hire	57.00	per booking	59.00	per booking	Taxed	Incl. GST
<b>The Palms Community Centre</b>						
Main Hall - 100 persons	99.00	per hour	102.50	per hour	Taxed	Incl. GST
Main Hall - Day Rate	636.00	per day	658.25	per day	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>COMMUNITY FACILITIES (continued)</b>						
<b>Subiaco Community Training Space (located at The Palms Community Centre)</b>						
Training Space - 20 people	32.00	per hour	33.00	per hour	Taxed	Incl. GST
Training Space Day rate	204.00	per day	211.15	per day	Taxed	Incl. GST
Meeting room - 8 people	22.00	per hour	23.00	per hour	Taxed	Incl. GST
Meeting Room Day Rate	135.60	per day	140.35	per day	Taxed	Incl. GST
Office 1 - 3 people	13.00	per hour	13.50	per hour	Taxed	Incl. GST
Office 1 Day Rate	82.00	per day	84.85	per day	Taxed	Incl. GST
Office 2 - 3 people	13.00	per hour	13.50	per hour	Taxed	Incl. GST
Office 2 Day Rate	82.00	per day	84.85	per day	Taxed	Incl. GST
<b>Subiaco Community Centre</b>						
Main Hall - 100 persons	65.50	per hour	68.00	per hour	Taxed	Incl. GST
Main Hall - Day Rate	418.70	per day	433.35	per day	Taxed	Incl. GST
<b>Tom Dadour Community Centre</b>						
West Hall - 55 persons	42.00	per hour	43.50	per hour	Taxed	Incl. GST
West Hall - Day Rate	266.00	per day	275.30	per day	Taxed	Incl. GST
East Hall - 100 persons	48.00	per hour	50.00	per hour	Taxed	Incl. GST
East Hall - Day Rate	307.00	per day	317.75	per day	Taxed	Incl. GST
Outdoor Garden Area	28.40	per hour	29.40	per hour	Taxed	Incl. GST
<b>Community Centre Hire - Discounts available</b>						
Community Casual - Subiaco	10%	per booking	10%	per booking	Taxed	Incl. GST
Community Regular - Subiaco	10%	per booking	10%	per booking	Taxed	Incl. GST
Not for Profit	60%	per booking	60%	per booking	Taxed	Incl. GST
Charity - Regular / Casual	60%	per booking	60%	per booking	Taxed	Incl. GST
<b>Administration Fees</b>						
Public Liability insurance cover - Hire up to \$20 *	13.25	per hire	13.70	per hire	Taxed	Incl. GST
Public Liability insurance cover - Hire up to \$50 *	26.50	per hire	27.45	per hire	Taxed	Incl. GST
Public Liability insurance cover - Hire over \$50 *	76.35	per hire	79.00	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						
Booking adjustment fee	10.00	Per booking alteration	10.00	Per booking alteration	Taxed	Incl. GST
Administration Fee	55.00	Per booking	57.00	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
Cost of security callout	Market rate	per breach	Market rate	per breach	Taxed	Incl. GST
Breach of Terms & Conditions	106.00	per breach	110.00	per breach	Taxed	Incl. GST
Cleaning charge	238.50	Per booking	246.85	Per booking	Taxed	Incl. GST
<b>Bonds</b>						
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 - No Alcohol	400.00	per booking	400.00	per booking	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	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
<b>Storage</b>						
Small	26.50	Per annum	27.45	Per annum	Taxed	Incl. GST
Medium	53.00	Per annum	54.85	Per annum	Taxed	Incl. GST
Large	106.00	Per annum	109.70	Per annum	Taxed	Incl. GST
<b>Personal Training Permit Fees</b>						
<b>Small Group</b>						
Small Group Summer	205.00	Per group	205.00	Per group	Taxed	Incl. GST
Small Group Winter	154.00	Per group	154.00	Per group	Taxed	Incl. GST
Small Group Annual	307.00	Per group	307.00	Per group	Taxed	Incl. GST
<b>Medium Group</b>						
Medium Group Summer	410.00	Per group	410.00	Per group	Taxed	Incl. GST
Medium Group Winter	307.00	Per group	307.00	Per group	Taxed	Incl. GST
Medium Group Annual	614.00	Per group	614.00	Per group	Taxed	Incl. GST
<b>Large Group</b>						
Large Group Summer	614.00	Per group	614.00	Per group	Taxed	Incl. GST
Large Group Winter	461.00	Per group	461.00	Per group	Taxed	Incl. GST
Large Group Annual	922.00	Per group	922.00	Per group	Taxed	Incl. GST
<b>Active Reserves</b>						
Commercial Use of Parks and Reserves	Market rate	Per booking	Market rate	Per booking	Taxed	Incl. GST
Casual Use of Sports Spaces	58.00	Per field, per session	60.00	Per field, per session	Taxed	Incl. GST
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
Cricknet 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
Active Reserves - Floodlight usage	N/A		3.00	per hour per field	Taxed	Incl. GST
Active Reserves Playing Field Usage - Juniors	10% of annual maintenance cost	per hour	10% of annual maintenance cost	per hour	Taxed	Excl. GST
Active Reserves Playing Field Usage - Seniors	20% of annual maintenance cost	per hour	20% of annual maintenance cost	per hour	Taxed	Excl. GST



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