



# City of Subiaco Budget 2021-22

## Budget 2021-22

### Table of Contents

1.	Council Resolution.....	3
2.	Introduction.....	4
3.	Statutory Statements.....	36
4.	Budget Notes.....	43
5.	Supporting Schedules.....	62
6.	Program Statements.....	73
7.	Fees and Charges.....	93

This page has intentionally been left blank

# INTRODUCTION



## **Introduction**

### **Table of Contents**

1.	Overview.....	1
2.	Statutory.....	6
3.	Covid-19 Pandemic.....	7
4.	Financial Sustainability.....	10
5.	Rates and Sundry Revenue Sources.....	20
6.	Reserve Funds.....	25
7.	Loans.....	27
8.	Programs and Services.....	28

## INTRODUCTION

### OVERVIEW

The budget for 2021/22 financial year is mindful of the impacts of COVID-19 on the residential and business community of the City of Subiaco as we seek to come to terms with our ever changing environment and our community's recovery.

This year sees a zero increase to rates raised through responsible budgeting whilst still allowing for delivery of services for our community.

#### *Planning Services:*

The City's Local Planning Strategy and Local Planning Scheme 5 provide a work program into the future. The City's local planning policies review is nearing completion and ensures the local planning framework is fit for purpose. Targeted reviews of the Subiaco Activity Centre and Subiaco East along Hay Street are anticipated to provide new planning controls and shape development following changes in the area with the closure of Princess Margaret Hospital and Subiaco Oval. This initiative is considered as a key component in encouraging redevelopment of the Town Centre and the eastern portion of Hay Street. In addition, local development plans will be prepared for smaller activity centres, such as Jolimont, and key development sites to continually update the planning framework.

The identification, protection and promotion of the City's Heritage will continue to be guided by the City's Heritage Strategy. Projects to be undertaken include the review of the Local Heritage Survey for the West Subiaco Precinct and the consideration of potential heritage areas and individual listings in the Triangle Precinct.

#### *Economic Development and Place Management:*

The City's Economic Development strategy recognises that local businesses are vital to the local economy, community and Subiaco's identity, and they bring vibrancy and activity to the town centre. Economic Development programs over the coming period are aimed at business support and fostering collaboration as a catalyst for investment attraction, business retention and employment generation in the City. Amongst other projects the City will participate in the Small Business Development Corporations' 'Small Business Friendly Approvals Project' during the period to improve and streamline the City's processes when providing approvals for business.

Destination marketing and event activity will continue across the period through the City's See Subiaco brand positioning Subiaco as a premium inner city destination of choice. Campaigns and activity will be delivered to drive visitation, increase town centre footfall and engage with key target markets. Investment in showcase events and activations will continue with highlights including Subi Blooms, UnWined, Fringe Festival, Perth Festival and the Subiaco Lounge Series. Seasonal campaigns and promotions will utilise advertising, website, social media and press to support events, activations, businesses and experiences.

The City's Place Plan, adopted by Council in April 2019, will focus on town centre activity, trial of new public assets and strategies to create vibrancy within the City. Supporting community led groups to drive the vibrancy of neighbourhood centres will further enhance the City's offering as a place to live, work and play. In addition to delivering Place Plan actions key projects across the period will include the public realm upgrade to Seddon Street and concept development of additional public realm assets and nodes in the town centre.

#### *Cultural Services:*

The City will continue to provide an exciting and diverse range of services and programs to the community, including special events at the Library, exhibitions at the Museum, public art programs and events and programs for children, youth, families and seniors.

The development of the City's first Reconciliation Action Plan (RAP) is part of the City's commitment to strengthening relationships with the Aboriginal community and increasing the level of engagement that Traditional Owners have with the City. Another project is the Renewal of the Disability Access and Inclusion Plan, representing the City's commitment to enhance the accessibility and inclusiveness of our community. In addition, the creation of a Community Development Framework will guide community development activity within the City in line with the vision of Focus Area One, our sense of community, in the City's Strategic Community Plan, being *"Our community is welcoming, diverse and respectful of each other. We have a strong sense of identity and the City's history is celebrated"*.

#### *Recreation Services:*

Whilst Lords operations have been inconvenienced by shutdowns due to COVID 19, the centre has still achieved strong participation and revenue results as the community has looked to get out and active during 2020/21. Lords will continue to focus on the three core service areas of health & fitness memberships, social sports programs and facility hire in 2021/22 to maintain these positive results. There are several equipment and facility upgrade projects due for completion in 2021/22 which will be important in demonstrating the City's commitment to maintaining Lords in a safe and serviceable condition. These projects are court netting replacement, gym equipment upgrade, LED lighting upgrade, pool deck flooring replacement and reception counter upgrade (to improve disability access).

#### *Operations and Environment:*

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

The City recently developed Environmental Plan streamlines relevant actions identified in the Sustainability and Resilience Strategy and supports delivery of specific objectives identified in the Urban Forest Strategy. Key programs and initiatives identified in the plan support the City's greening strategy, drying

climate plan and plays a role in educating, mobilising and responding to the public to promote environmental sustainability.

The City's new Waste Plan focuses on implementing sustainable waste and recycling practices to establish and maintain consistent, cost effective and functional waste service delivery and reduce waste to landfill. This is driven by the targets set in the State Government's, Waste Avoidance and Resource Recovery Strategy (WARR Strategy) which require a 5% reduction in municipal solid waste (MSW) to landfill and a move to FOGO by 2025.

#### *Transport and Infrastructure:*

The Transport, Access and Parking Strategy will be reviewed, which identifies and affirms the strategic position of the City with regard to all aspects of transport, access and parking in Subiaco, and how they relate to one another. The City will also undertake inventory of all laneways and right-of-ways to enable the development of a Laneway Strategy.

Through the capital works program the City will continue to renew and upgrade its transport infrastructure to improve amenity, access and safety within Subiaco. As part of the program the City will be progressing the planned streetscape upgrades of Rokeby Road South, and the Station Street and Hood Street precinct following community consultation.

With the completion of the final year of the Sustainability and Resilience Strategy the City will develop a new climate change framework to build upon the work done to date and provide future direction for both the City and the community more broadly. The City will also continue the implementation of the Corporate Carbon Reduction Plan to maintain the City's carbon neutral status and deliver actions to further lower greenhouse gas emissions.

Asset management is a continuous and evolving practice that is inherently dynamic and continually being improved. This year the City will focus on asset data collection and analysis with the following three major asset classes – streetlights, drainage and buildings. Through this work the City will gain a better understanding of how well the assets are performing and identify the cost required for their renewal, upgrade, or potential disposal. This information will then be used to review and inform the Strategic Asset Management Plan (SAMP). The SAMP summarises how the community's vision and objectives will be translated into asset management objectives. It details, at a higher strategic level, the City's current state of the assets it manages and informs the development asset management plans for each asset class.

#### *Health, Building and Compliance Services:*

Parking Precinct Plans will be reviewed throughout 2022, to ensure that parking controls continue to meet the needs of the community and the demands on this resource. The City will be progressing its adoption of e-permits, to improve the ease of access of parking permits to the community, enhancing internal processes and ensuring efficiencies. City Rangers will continue to deliver their successful community education campaigns on responsible dog ownership throughout the year.

Over the past 18 months, the City's Authorised Environmental Health Officers played an active part in supporting the COVID-19 State of Emergency response, including assessing COVID Event Plans, supporting businesses develop COVID Safety Plans and implement contact register requirements and responding to enquiries from the community regarding COVID-19 State of Emergency Directions. As the COVID-19 State of Emergency eases it is anticipated that the final stage of the *Public Health Act 2016* will now be implemented. Over the coming year, the City's Authorised Officers will continue to be involved in the delivery of the implementation of the final phase of the *Public Health Act 2016*; which will see the City's Health Local Laws rescinded and replaced. The City's first Health and Wellbeing Plan will need to be adopted to go along with the implementation of the final stage.

The Western Australian Government is currently reviewing the State's building approval processes and the recommendations of the national Building Ministers Forum's "Building Confidence Report". The Forum was set up to address building safety issues, and to assess compliance and enforcement issues within the building industry. A few recommendations in the report require the Building Regulations 2012 be amended to require inspections be carried out at 'notifiable stages' of building work, and enhanced inspection regime during construction work. The Permit Authority (Local Government's) may have a role in implementing and enforcing the building reforms to ensure that buildings meet minimum prescribed standards.

### *Commercial Services*

The City manages its investment property portfolio commercially and seek to maximise investment returns, in accordance with the principles set out in the Property and Investment Assets Policy. As the City's second-largest income source, investment returns will be used to provide essential services to the community and help renew the City's ageing infrastructure, without placing a further burden on ratepayers. The City will look to retain existing tenants, and attract new tenants, throughout the COVID-19 pandemic period and recovery period. The City will also look to initiate the precinct planning process over 55 Salvado Road, Subiaco WA (the Homebase site) in accordance with Council's resolution dated 17 March 2020.

The City is privileged and delighted to be able to continue to support its local community groups and clubs through subsidised lease and licence arrangements. The City will continue to manage its social property portfolio fairly and consistently in accordance with the principles set out in the Social Property Policy Framework. The City will look to build and strengthen relationships with its social tenants, and make the best use of the City's limited resources.

The City manages 40 commercial car parks having regard to commercial and social considerations, to promote a vibrant and accessible City and town centre. The City will continue to explore opportunities with private landowners for new parking management agreements, such as those already in place for 500 Hay Street, 277 Barker Road and Haydn Bunton Drive. Existing parking controls will be reviewed and amended (subject to consultation and approval), where

appropriate, to promote vehicular and pedestrian safety and best practice parking principles.

*Information Services:*

The City has undertaken a Customer Service snapshot and will implement actions to improve customer service at an organisational level. The development of this customer service plan will lead to an updated Customer Service Charter for the organisation that is more aligned to the current expectation of our community. Ongoing development of the City's Customer Request Management software to integrate with other systems will enhance document management and reduce double handling of records. In addition, plans to improve online customer service interactions will lead to an enhanced experience for users in coming years.

Information technology will be a vehicle for streamlining business processes leading to a reduction in printing costs combined with a significant reduction in response times, paper flow and manual handling. Significant funding has also been allocated to progress the prerequisites needed for a significant upgrade to the finance and property system for migration to an online service in 2023.

A number of technology assets within the renewal program are requiring replacement to ensure the reliability and availability of systems for continuing service to employees as well as the community. Technology assets have varying renewal life and this has led to a number of larger budget item replacements falling within the same financial year.

Local Governments within Western Australia are now subject to regular information systems audits by the Office of the Auditor General. Funding has been allocated for the City to conduct their own specialist audits to identify the gaps. Analysis of the recommendations from these audits will enable the City to implement an action plan to address the issues found.

*People and Organisational Development:*

The Workforce Plan provides the strategies and actions to ensure the capability and capacity to deliver the Corporate Business plan.

The City will be refining the online learning and licensing system to ensure our employees have the skills and competencies to adapt to new technologies and future needs. A key focus for the City is the implementation of the new Work Health and Safety Act 2019 and regulations which are likely to be in place at the end of the year.

The City will also be preparing for potential changes to the industrial relation system with the possibility that the local government organisations are to be covered under the State IR system.

*Communications and Engagement:*

Communications activities will continue to inform, educate and engage the community on services, projects and initiatives in line with City projects and Strategic Community Plan priorities. Redevelopment of the City of Subiaco website will improve the dissemination of information to the community and

provide easier access to online information and services. The new website will improve accessibility, improve the online experience for our customers, and enhance integration with the City's other IT platforms.

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

## STATUTORY

In accordance with the Integrated Planning & Reporting Framework, the City has developed a Corporate Business Plan 2020-24 and a Strategic Financial Plan 2020-30. These strategic documents have been used to identify the impacts of the COVID-19 pandemic and drive the development of the City's Annual Budget and ultimately help the City plan for the future of its community.

The Corporate Business Plan (CBP) identifies specific strategies and actions that will be delivered over the next four years to progress the Strategic Community Plan (this is a rolling plan). It represents the City's commitment to the community, providing an overview of services, links to supporting plans and strategies, and identifies key projects for delivery. The Corporate Business Plan provides a reporting framework for measuring progress towards desired outcomes. The Corporate Business Plan is supported by resourcing strategies covering asset management, strategic financial management, workforce management and information, communication, technology plans.

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

It is intended that the Strategic Financial Plan be used as a precursor to the annual budget as it forecasts financial trends based on a range of assumptions and key financial strategies and principles. It forms the basis for the draft Annual Budget for 2021/22 and it is expected that the adopted budget will be closely aligned with the proposals in the plan and assumptions underpinning the plan.

The budget is also predicated on council decisions, funding of major projects (such as required infrastructure renewals and upgrades), and actions approved within the City's Corporate Business Plan and funded through the Strategic Financial Plan.

The key **Principles** applied in developing the Strategic Financial Plan and budget are:

- 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 whole of life costs (full costs);
- The City borrowings (loans) and reserves have been adjusted to ensure intergenerational equity and to minimise pressures on rates revenue;
- Waste Services, and Lords are managed on a self-funding or cost minimisation basis to reduce impacts on rates revenue; **(zero % increase planned for Waste fees for 2021/22)**
- 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; and,
- Rates are compared to the Local Government Cost Index (LGCI), plus any additional levies determined by Council. **(zero % increase planned for the rate in the dollar in 2021/22)**

Elected Members have had four strategic workshops to progress the budget and have been provided with a series of briefing papers detailing each aspect of the Budget 2021/22 prior to Council's formal consideration.

## COVID-19 PANDEMIC

On 11 March 2020 the World Health Organisation declared the COVID-19 virus a Pandemic. Following this, the State Government declared a State of Emergency for Western Australia. The Federal and State governments have been responding with various measures in an attempt to contain the virus and



minimise its spread which have had a significant effect on the local businesses and the community.

The Council adopted a suite of initiatives at its Special Council Meeting on 02 April 2020 to provide community and business support where possible, including:

1. Changes to rates, fees and charges;
2. Planning and compliance changes; and
3. Rent relief for tenants of the City of Subiaco.

These initiatives formed the City's initial response to COVID-19 with an estimated value of up to \$4,000,000.

*Council adopted the Annual Budget for 2020/21 on the following basis:*

- a. A zero percent (0%) increase to the total rates to be levied for the 2020/21 financial year.*
- b. Transfer of \$2,000,000 from the Capital Investment Reserve as a one off contribution to Rates levied for 2020/21.*
- c. A zero percent (0%) increase to the total Waste Service Charge to be levied on all properties.*
- d. A Rates Instalments Administration Fee of \$0.00 in the Fees & Charges Schedule.*
- e. A Rates Adhoc Instalments Administration Fee of \$0.00 in the Fees & Charges Schedule.*
- f. A zero percent (0%) rate of Interest on Overdue Rates & Charges in the Fees & Charges Schedule.*
- g. A zero percent (0%) rate of Interest on Overdue Sundry Debtors in the Fees & Charges Schedule.*
- h. Instalment due dates for the 2020/21 budget to commence in October 2020.*

*COVID-19 assumptions made in April 2020:*

- Response and Recovery phase will last at least 18 months.
- First few months of the 2020/21 financial year, parts of City operations still impacted.
- Businesses will take at least 12 months to recover.
- State unemployment high over next 12 months.
- Reduction in number of people coming into the City.
- More people working from home.
- Greater impact on hospitality and retail.
- Decrease in people using public transport.
- Increase in people driving to Subiaco.

Impacts of COVID-19 resulted in revenue reductions of \$3,047,460 across:

- Lords Recreation Centre.
- Parking Revenue.
- Investment Portfolio and Rental Income.
- Parking Infringements.
- Rates Fees and Charges.

- Waste Charges.
- Health and Compliance Fees and Charges.

The following table outlines the adjustments made to expenditure on principal services (such as council, parks operations, infrastructure operations, parking operations, commercial services and property, facilities management, rates and general purpose funding), delegated services from the State Government (such as waste services, Library, health services, building services, and planning services) and community services (such as Lords, museum, community development activities, economic development and place management and public art).

These adjustments totalling \$1,507,100 were spread across all services areas with larger offsets identified where major income reductions had occurred (for example, Lords).

<b>Principal Services:</b>	<b>2019/2020</b>	<b>Base Case</b>	<b>2020/2021</b>	<b>Change</b>
<i>Members of council and Other Governance</i>	2,648,980	2,363,770	2,256,190	(107,580)
<i>Parks Operations</i>	6,243,200	6,318,380	6,265,530	(52,850)
<i>Infrastructure Operations</i>	5,303,010	5,566,460	5,533,160	(33,300)
<i>Underground Power</i>	254,490	242,540	242,540	0
<i>Commercial Parking and Compliance</i>	3,765,070	3,924,850	3,730,970	(193,880)
<i>Commercial Services and Property</i>	1,864,860	2,029,640	2,012,170	(17,470)
<i>Facilities Management</i>	1,466,470	1,420,480	1,309,500	(110,980)
<i>Rates and General Purpose funding</i>	651,860	651,380	634,020	(17,360)
<b>Total Principal Services</b>	<b>22,197,940</b>	<b>22,517,500</b>	<b>21,984,080</b>	<b>(533,420)</b>
<b>Delegated Services:</b>				
<i>Waste Services</i>	4,783,170	5,151,750	5,114,540	(37,210)
<i>Library</i>	1,760,210	1,805,400	1,772,150	(33,250)
<i>Health Service</i>	906,990	937,660	901,710	(35,950)
<i>Building Services</i>	688,390	723,400	688,590	(34,810)
<i>Planning Services</i>	2,103,500	2,159,640	1,975,590	(184,050)
<b>Total Delegated Services</b>	<b>10,242,260</b>	<b>10,777,850</b>	<b>10,452,580</b>	<b>(325,270)</b>
<b>Community Services:</b>				
<i>Lords</i>	5,491,950	5,573,880	5,159,120	(414,760)
<i>Museum</i>	329,410	349,550	329,660	(19,890)
<i>Community Development</i>	1,434,420	1,532,270	1,408,850	(123,420)
<i>Economic Development and Place Management</i>	1,833,450	2,106,430	2,041,610	(64,820)
<i>Public Art</i>	137,670	165,280	139,760	(25,520)
<b>Total Community Services</b>	<b>9,226,900</b>	<b>9,727,410</b>	<b>9,079,000</b>	<b>(648,410)</b>
<b>Total Operational Expenses</b>	<b>41,667,100</b>	<b>43,022,760</b>	<b>41,515,660</b>	<b>(1,507,100)</b>

In addition to these reductions in revenue and expenditure there was a reduction to the planned transfers to reserves (Investment Income, Infrastructure, Waste and Building reserves) totalling \$1,457,130 in order to produce a balanced budget with a zero impact on rates.

The City, to provide support to our community and businesses, has phased the response to COVID 19 over two financial years with a zero increase to rates levied and a once off contribution of two million dollars to rates in 2020/21, and a zero increase to rates levied, with full rates payable (no contribution) in 2021/22. Going forward the City anticipates rates will need to increase in line with increases in the Local Government Cost Index to relieve pressure on the City's operational activities and services.

### *Local Government Cost Index (LGCI)*

The Local Government Cost Index (LGCI) has been developed for local government as an alternative to the Consumer Price Index (CPI) to enable

Councils to be able to better measure the cost of delivering services to the community. Using a combination of the CPI and other General Indexes in WA, the Local Government Cost Index offers an indication of those changes in the WA economy that relate more closely to the functions of local government. The CPI is a measure of the increase in price of a bundle of goods consumed by an average household, and as such, is an inaccurate guide to actual local government cost changes, as local government has very different consumption patterns to the average Australian household.

Reliance on the CPI alone may undermine the long term financial sustainability of local governments. As the 'bundle of goods and services' relating to local government has a high proportion of general construction activity, use of major equipment, and power consumption (in the form of works and services such as roads, buildings, street lighting, waste and drainage systems) taking into account the road construction and non-residential buildings indexes, and machinery and equipment cost and electricity and street lighting indexes, of WA gives a better indication of the changes in prices for delivering Local Government services.

The LGCI is an industry inflation indicator utilising a number of primary indexes that impact local governments as forecast below for 2021/22:

- Employee costs (1.75%)
- Materials and contracts (1.2%)
- Furniture (2.7%)
- Non-residential building (1.4%)
- Machinery and equipment (1.5%)
- Non-road infrastructure (0.3%)
- Road and bridge construction (2.3%)
- Utilities (1.5%)
- Insurance (1.7%)
- Other costs (1.75%)

The LGCI was anticipated to be at 1.4% for the 2021/22 financial year and informs the City's Strategic Financial Plan in consideration of cost pressures and adjustments required to achieve a zero rate increase for 2021/22.

## **FINANCIAL SUSTAINABILITY**

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

Primary focus of integrated reporting framework:

- Own source income;
- Asset management (acquisition, development, renewal, maintenance, disposal);
- Cash flow management (minimising large fluctuations in rates); and
- Financial sustainability.

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

- Be currently or prospectively in good shape;

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

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

Revenue Sources (Own Sources Income):

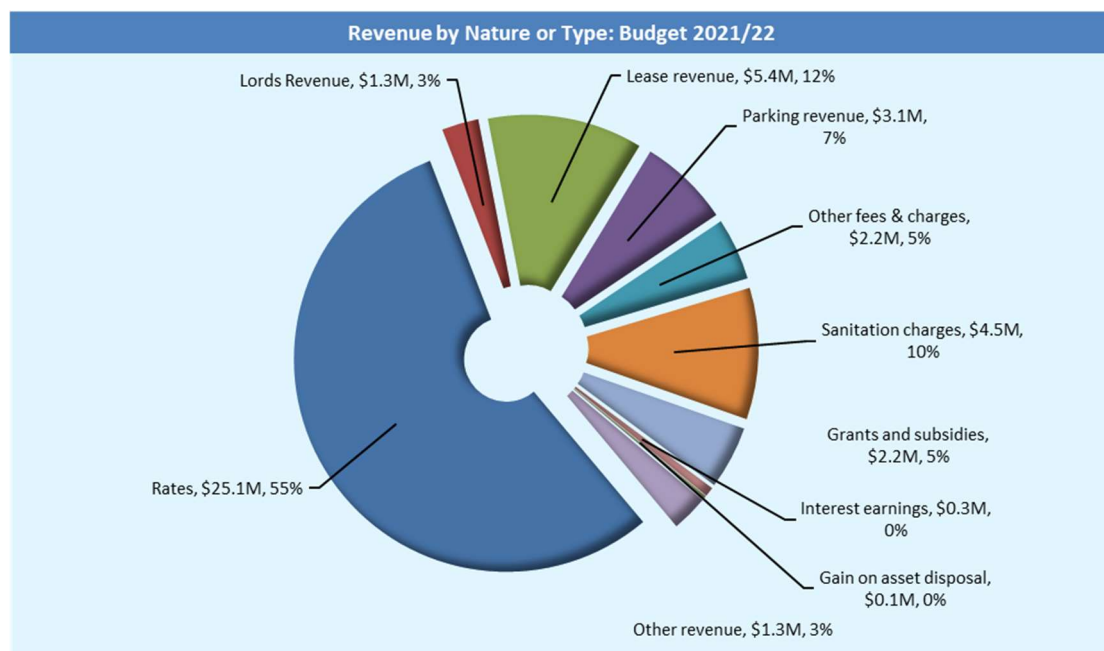
- Rates income
- Waste services charges
- User pays charges
- Statutory charges
- Commercial and Contractual charges, and
- Grants and Contributions

Revenue type	2017/18	2018/19	2019/20	2020/21	2021/22
Rates (residential)	33%	35%	34%	34%	35%
Rates (commercial)	21%	20%	20%	20%	20%
Waste Service charges	11%	10%	10%	11%	10%
Lease income	9%	11%	12%	11%	12%
Other user charges	9%	10%	11%	11%	12%
Parking	9%	7%	7%	6%	7%
Grants (operating)	5%	5%	4%	5%	3%
Interest income	3%	2%	2%	2%	1%

Other Sources:

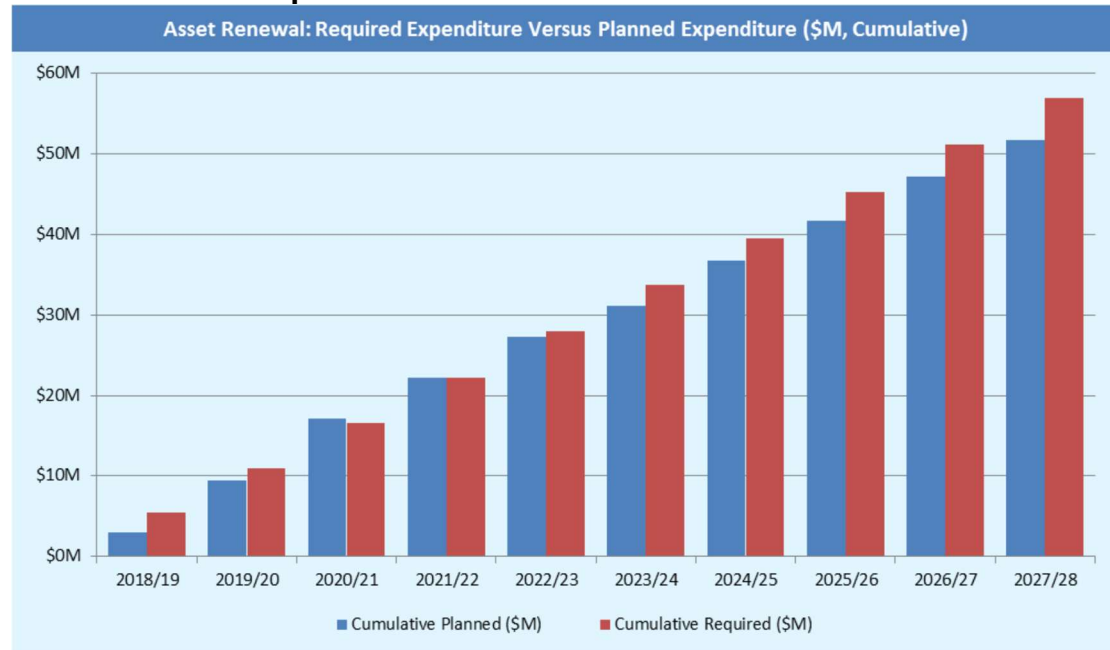
- Cash Reserves
- Debt Finance (Borrowings)

The chart below shows the City's primary revenue sources for 2021/22:



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

### Asset Renewal Gap Chart



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

- Asset renewal schedules being timed to ensure excessive maintenance costs are avoided;
- Mitigating risk through adequate asset maintenance and renewal;
- Maintain services levels whilst managing community expectation;
- Prioritising renewal of existing assets over new assets; and
- Accounting for whole of life costs for new and existing assets including operation, maintenance, and renewal.

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

Furthermore, several statutory key performance indicators (KPI's) have been prescribed in the Western Australian Department of Local Government's Integrated Planning and Reporting Advisory Standard (Ref. [11]) to measure the financial sustainability of local governments. The City's Strategic Financial

Plan and budget are assessed against these KPI's and the KPI's reported in the Annual Financial Statements provide a clear indication of the City's progress towards these targets.

In August 2017 Council endorsed the best practice targets for each of the financial ratios as set out in the table below and recommended by the Department's standard ranges as indicated. Council resolved to incorporate strategies into the City's 10-year Strategic Financial Plan to achieve these best practice targets over the next 5 years and to measure and report against these targets.

Ratio	Best Practice Target	State 5-yr Avg 2017	Result Achieved						DLGSCI Standard Range	
			2020 (**)	2019	2018	2017	2016	2015		
Current Ratio (*)	≥1	2.22	1.49	1.50	1.75	1.48	1.18	1.14	<1 >1	Standard not met Standard met
Debt Service Cover Ratio (*)	≥10	12.41	12.24	12.34	13.25	10.25	7.10	7.67	≥2 >5	Basic standard achieved Advanced standard achieved
Own Source Revenue Coverage Ratio (*)	>0.9	0.67	1.09	1.10	0.94	0.79	0.99	0.94	0.4-0.6 0.6-0.9 >0.9	Basic standard achieved Intermediate standard achieved Advanced standard achieved
Operating Surplus Ratio (*)	>0.15	(0.11)	0.10	0.11	0.09	0.07	0.03	(0.01)	0.01-0.15 >0.15	Basic standard achieved Advanced standard achieved
Asset Consumption Ratio	≥1	0.73	0.70	0.73	0.74	0.94	0.95	0.67	≥0.5 0.6-0.75	Standard met Standard improving
Asset Sustainability Ratio	≥1.1	1.18	0.97	1.11	1.35	1.00	0.95	2.16	0.9 0.9-1.1	Standard met Standard improving
Asset Renewal Funding Ratio	≥1.05	0.94	0.82	0.91	0.61	0.61	0.62	1.10	0.75-0.95 0.95-1.05	Standard met Standard improving

(\*) Results shown are the Restated Ratio as disclosed in the annual financial statements, which have been adjusted for significant “one-off” items as disclosed in the Ratios note of the financial statements.

(\*\*) Results shown for 2020 are unaudited as audit of the 2019/20 annual financials has not been finalised.

Overall the City is still in good shape and should be able to improve the ratios over the next few years.

### **Capital Works**

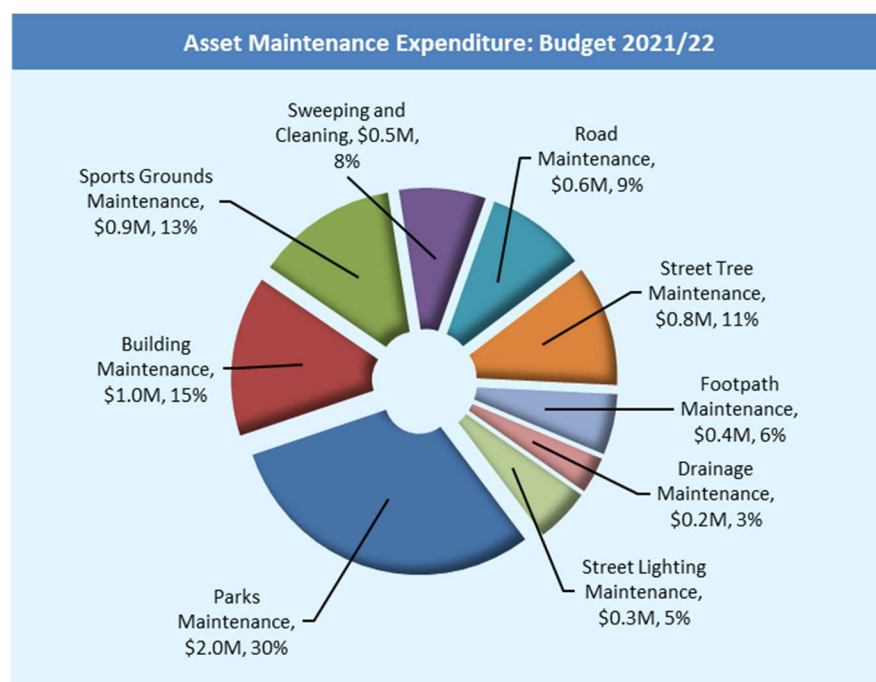
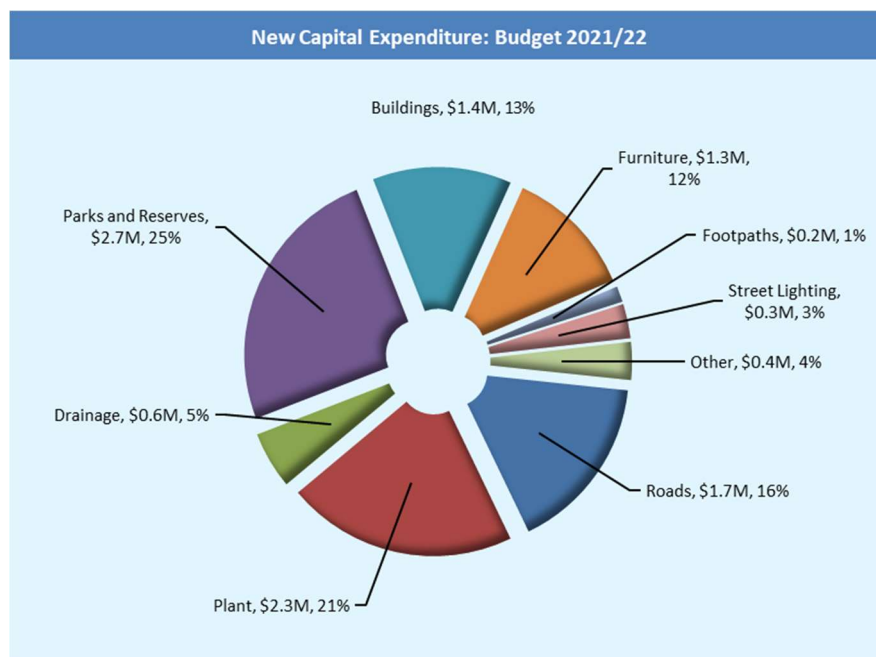
The City's 10 Year Capital Works Plan is a strategic document that is aligned with the Corporate Business Plan, Strategic Financial Plan and Strategic Asset Management Plan. It provides for the proposed Capital Works Program 2021/22 and anticipated programs for the subsequent nine years. Priorities for each asset group or activity within the program are sourced from the City's asset data and based on appropriate asset management decision making processes which incorporated assessments; such as condition rating, improved performance and community expectations.

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 \$8.9 million per annum on asset renewal, and \$1.6 million per annum on upgraded and new assets, with annual funding of approximately \$531,000 from capital expenditure grants and \$321,700 from proceeds on disposal of assets.

The City's average operational spend on maintenance over ten years is \$1.6 million on infrastructure, \$1 million on buildings, \$3.8 million on parks (including ground maintenance) and \$560,000 on sweeping and cleaning each year.

The Chart below shows the 2021/22 planned new capital expenditure for the City's assets and infrastructure (adjusted for planned property acquisitions/improvements):



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

A summary of major initiatives is set out below:

### *Major Capital Initiatives*

<b>Projects</b>	<b>Funding</b>	<b>Budget 2021/22</b>
Parks and Reserves Improvements	Operational Reserves	3,565,720
Building Improvements	Operational Reserves	2,415,000
Plant and Equipment	Operational Reserves and Proceeds	2,268,000
Information System Improvements	Operational Reserves	2,209,980
Local Road Improvements	Grants and Operational Reserves	2,126,084
Major Road Improvements	Grants and Operational Reserves	1,844,070
Property Acquisitions/Improvements	Capital Investment Reserve	1,267,000
Environmental Improvements	Operational Reserves	1,192,680
Furniture & Equipment	Operational Reserves	553,680
Drainage	Operational Reserves	607,870
Lighting	Operational Reserves	337,930
Footpaths	Operational Reserves	154,930
<b>Total</b>		<b>18,542,944</b>

### *Property Acquisitions:*

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

### *Properties (Community Facilities):*

During this financial year, the City will undertake minor to moderate capital and refurbishment works to selected social and community buildings to ensure that they continue to remain safe and useable. The City will look to renew and repair ageing infrastructure, including parts of the Administration Centre, Daglish Tennis Club, Subiaco Pre-primary and Rosalie Pavilion.

Every year, the City allocates funds from the Buildings Reserve to upgrade and renew the City's ageing 39 civic, community, social and recreational buildings and public toilets.



This year's capital works program will see upgrade and renewal works commence on the Library and Lords, as well as a range of other community buildings.

*Car park and Parking Improvements:*

There is funding allocated to ticket parking machines in order to complete the final stage of the roll out of the Town Centre and Subiaco East Parking Precinct Plans approved by Council in 2018. The rollout of the parking precinct plans has been staged in order to monitor and understand parking occupancy in the Town Centre.

*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.

Following strong community and local government support, the Australian Government has committed to Phase 3 of the Local Roads and Community Infrastructure (LRCI) Program. An additional \$1 billion announced in the 2021/22 Federal Budget will continue to boost Australia's economic recovery.

*Drainage:*

Recent drainage investigations have identified some minor 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.

*Streetlights:*

This year's capital expenditure will see the completion of the street light LED upgrade program. Further condition assessments to obtain better street light assets data will need to be undertaken to determine renewal priorities relating to pole renewal and the funding requirements.

### *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.

### *Cycling:*

To ensure an effective and safe cycling network routine maintenance and capital renewal programs are required. In addition to these works the City recently adopted a Bike Plan 2021 – 2025 to provide a strategic direction for priority projects over the next five years and has identified a number of projects to be funded to better align with State-level cycling strategies and funding programs.

### *Parks, 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 way 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 such as the floodlight upgrade at Rosalie Park. 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.

### *Fast Track Projects:*

In response to the COVID-19 pandemic Council, resolved on 19 May 2020 to fast track a number of capital works projects. These projects were included within the draft budget for 2020/21, and works not completed have been carried forward to the 2021/22 budget.

A total of \$2,701,295 worth of major infrastructure projects yet to be completed from the 2020/21 budget will be carried forward into the 2021/22 financial year. These included some fast tracked projects and projects within the Local Roads and Community Infrastructure (LRCI) Program.

### ***Operational Expenses:***

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

Under normal circumstances these changes would have substantially improved the City's financial capacity and sustainability and reduced pressures on rates.

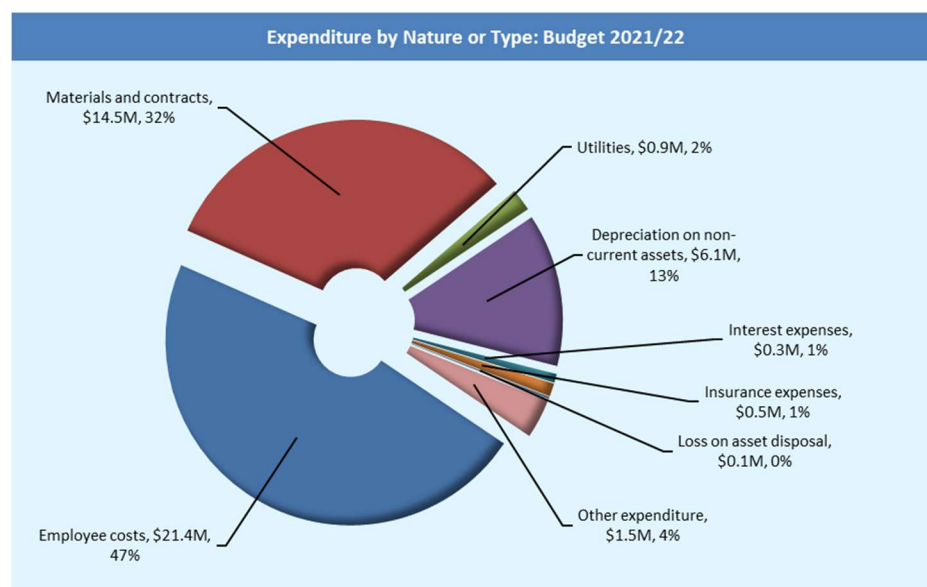
However, the changes needed to respond to the impacts of the shortfall in operational funding (of approximately \$4,000,000) and pressures on service delivery from the City of Perth Act, which was anticipated to take over four budget cycles to recover from. The City's response included reducing approximately 25% of the City's workforce and adjusting the City's Corporate Business Plan and Strategic Financial Plan to accommodate recovery from the impacts over the next four years.

Following the introduction of the City of Perth Act the State Government has relocated Princess Margaret Hospital resulting in a significant reduction in parking revenue for the City in the surrounding areas. Further reduction in parking revenues and fines also occurred with the closure of Subiaco Oval and over the same period reduced operating revenue for Lords due to market conditions have caused upward pressure on rates and other income sources.

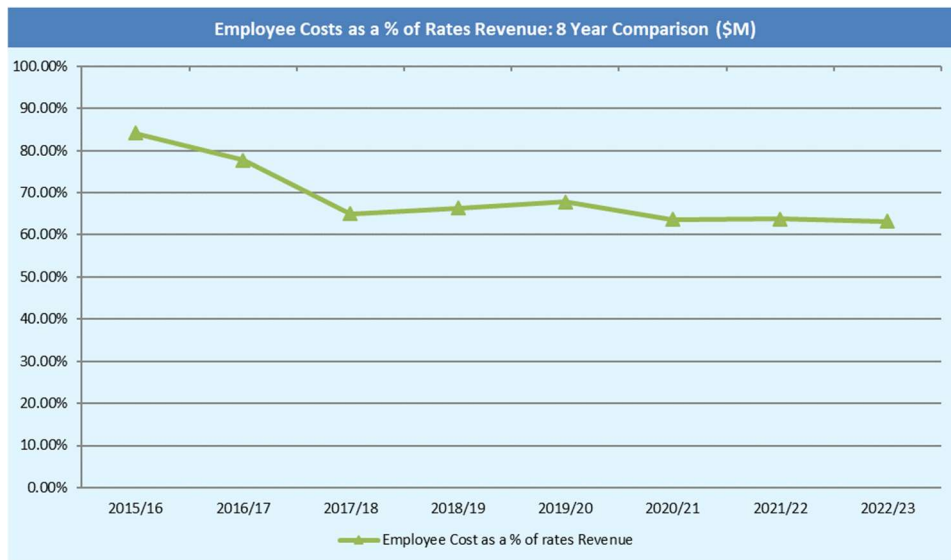
This combined with the impacts of COVID-19, of approximately \$3,047,000 reduction in income in 2020/21, has placed further significant pressure on the City's operational activities and service levels.

Going forward the City anticipates rates will need to increase in line with increases in the Local Government Cost Index to relieve pressure on the City's operational activities and services.

The chart below shows the City's revised operational expenditure position for 2021/22:

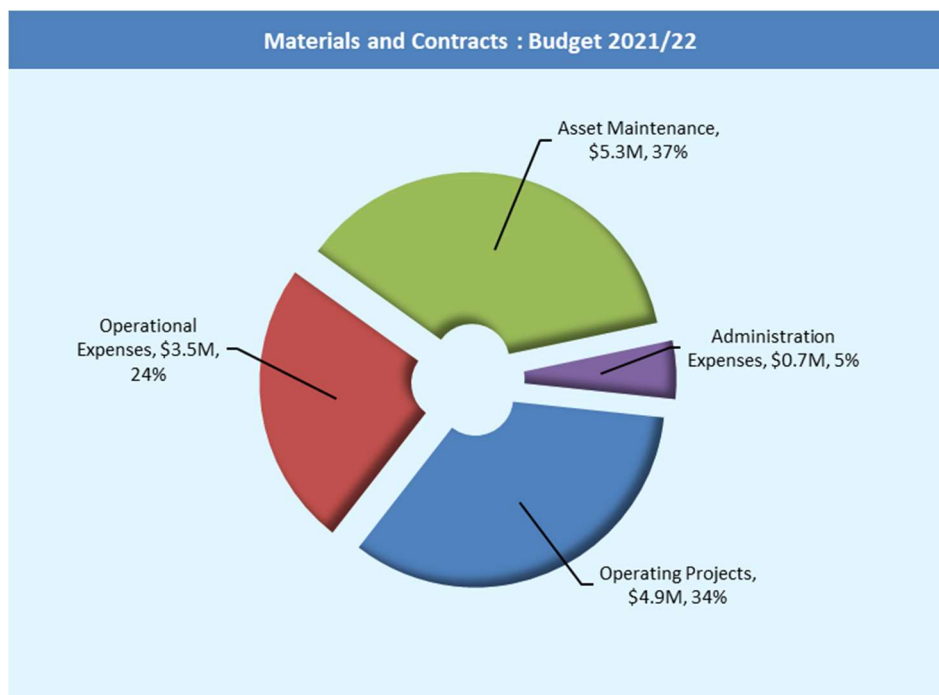


While employee costs represent 50.3% of the City's operational expenditure only 63.3% of rates are required to fund employee costs as the following chart shows. Activities such as Waste Services, Land and Property Management, Lords, and Commercial Parking and compliance are funded from other revenue sources.



The Chart above also shows how the City has been managing employee costs following the impact of the City of Perth Act and how the City has maintained the changes over the last four years.

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



## RATES AND SUNDRY REVENUE SOURCES

### **Rates**

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

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

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

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

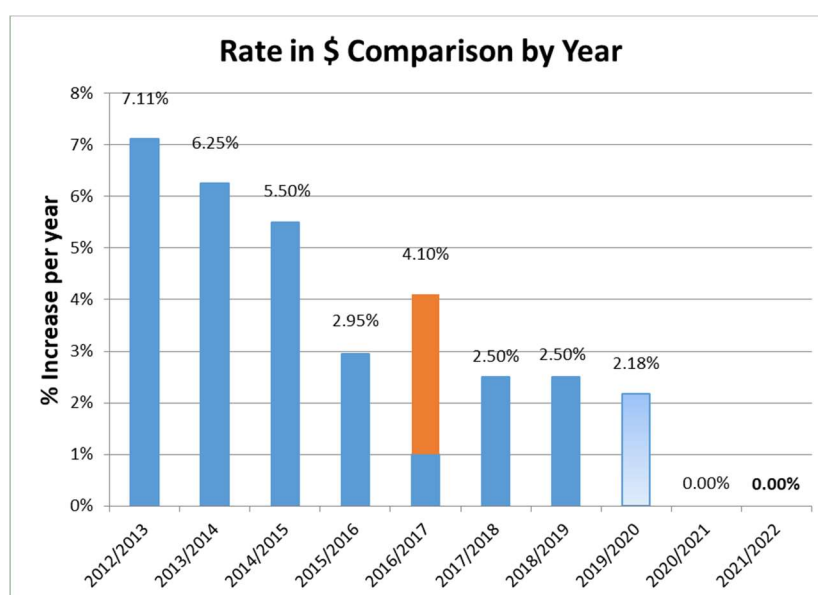
This year GRV valuations have remain unchanged from the triennial revaluation conducted last year, with the exception of properties subject to the following adjustments:

- New improvements to a property
- New developments (Strata)
- Changes in use (Residential V's Commercial)
- Vacant land
- A correction to previous valuations provided by the Valuer General.

The impact is that:

- In 2020/21 the required rates were \$24,712,332 to be raised from existing properties (zero rate increase). The City has received additional interim rates of \$23,835 resulting in total rates of \$24,736,167.
- The City applied a **once off contribution** of \$2,000,000 from the Capital Investment Reserve to rates levied, reducing the total amount payable in 2020/21 to 22,736,167.
- The 2021/22 rates to be levied from existing properties is \$24,736,167, plus anticipated interim and back rates of \$405,000 (from new developments/improvements), equalling \$25,141,167.
- Following the revaluation last year and the reduced GRV provided by the Valuer General, the adjusted rate in the dollar was set as 7.6043 cents in the dollar to generate the required rates. The proposed rate in the dollar for 2021/22 is 7.6043 cents (**zero % change in the rate in the dollar**).
- The result of the COVID-19 contribution is that all ratepayers will pay more than their rates payable last year by an amount equivalent to the contribution paid by the City.

The chart below shows the reduction in the % increase in rates each year over the last eight years and showing the impact of the City of Perth Act in **RED** and the proposed zero % change for 2021/22:



The City recognised that, as a result of the two million dollar once off contribution (COVID 19) to rates applying only to the 2020/21 budget, ratepayer will need to pay the full rates for 2021/22. To minimise the impact on rate payers the required increase in rates for 2021/22 is zero (0%) which is a rate of 7.6043 cents in the dollar.

The tables below show the 2020/21 budget and the two million dollar once off contribution to rates applied in 2020/21 resulting in total rates paid (shown in yellow). The tables also show the new rates for 2021/22 based on a zero % rate increase and the change in rates payable for 2021/22 (shown in green).

Average Rates	GRV (Average)	Current Gen Rate	Waste Std Service 0.00% Inc	One Off Contribution Rates	Total Rates Paid	New Gen Rate 0.00% Inc	Waste Std Service 0.00% Inc	Total Change in Rates
Residential	\$24,859	1,890.32	296.00	-\$155.18	\$2,031.13	1,890.32	296.00	\$155.18
Commercial	\$89,050	6,771.64	529.00	-\$555.91	\$6,744.73	6,771.64	529.00	\$555.91
Median Rates	GRV New (Median)	Current Gen Rate	Waste Std Service 0.00% Inc	One Off Contribution Rates	Total Rates Paid	New Gen Rate 0.00% Inc	Waste Std Service 0.00% Inc	Total Change in Rates
Residential	\$21,060	1,601.47	296.00	-\$131.47	\$1,765.99	1,601.47	296.00	\$131.47
Commercial	\$37,775	2,872.52	529.00	-\$235.82	\$3,165.71	2,872.52	529.00	\$235.82
Mode Rates	GRV New (Mode)	Current Gen Rate	Waste Std Service 0.00% Inc	One Off Contribution Rates	Total Rates Paid	New Gen Rate 0.00% Inc	Waste Std Service 0.00% Inc	Total Change in Rates
Residential	\$16,380	1,245.58	296.00	-\$102.25	\$1,439.33	1,245.58	296.00	\$102.25
Commercial	\$57,000	4,334.45	529.00	-\$355.83	\$4,507.62	4,334.45	529.00	\$355.83

North Ward	GRV (Average)	Current Gen Rate	Waste Std Service 0.00% Inc	One Off Contribution Rates	Total Rates Paid	New Gen Rate 0.00% Inc	Waste Std Service 0.00% Inc	Total Change in Rates
Residential	\$26,520	2,016.66	296.00	-\$165.56	\$2,147.10	2,016.66	296.00	\$165.56
Commercial	\$115,087	8,751.56	529.00	-\$718.45	\$8,562.11	8,751.56	529.00	\$718.45
East Ward	GRV (Average)	Current Gen Rate	Waste Std Service 0.00% Inc	One Off Contribution Rates	Total Rates Paid	New Gen Rate 0.00% Inc	Waste Std Service 0.00% Inc	Total Change in Rates
Residential	\$24,440	1,858.49	296.00	-\$152.57	\$2,001.92	1,858.49	296.00	\$152.57
Commercial	\$76,544	5,820.64	529.00	-\$477.84	\$5,871.80	5,820.64	529.00	\$477.84
Central Ward	GRV (Average)	Current Gen Rate	Waste Std Service 0.00% Inc	One Off Contribution Rates	Total Rates Paid	New Gen Rate 0.00% Inc	Waste Std Service 0.00% Inc	Total Change in Rates
Residential	\$21,580	1,641.01	296.00	-\$134.72	\$1,802.29	1,641.01	296.00	\$134.72
Commercial	\$73,764	5,609.24	529.00	-\$460.48	\$5,677.75	5,609.24	529.00	\$460.48
South Ward	GRV (Average)	Current Gen Rate	Waste Std Service 0.00% Inc	One Off Contribution Rates	Total Rates Paid	New Gen Rate 0.00% Inc	Waste Std Service 0.00% Inc	Total Change in Rates
Residential	\$24,440	1,858.49	296.00	-\$152.57	\$2,001.92	1,858.49	296.00	\$152.57
Commercial	\$54,943	4,178.03	529.00	-\$342.99	\$4,364.04	4,178.03	529.00	\$342.99

### Minimum rates

In recognition that each property benefits from a broad range of services, the City sets a minimum rate based on the cost of core services (as defined in the following table) which in 2019-20 resulted in a minimum of \$1,190 and applied to approximately 14.5% of properties with the lowest GRV. There was no increase to the minimum rates in 2020/21 and the minimum rate is proposed to continue at \$1,190 for 2021/22.

Calculation of Minimum Rates	2019/2020	2020/2021	Budget 2021/2022
Members of council	1,298,050	1,116,680	1,177,460
Parks Operations	4,585,330	4,441,670	4,485,400
Park Road Reserves	1,657,870	1,823,780	1,909,770
Infrastructure Road Reserve	5,264,630	5,510,500	5,428,010
Underground Power	254,490	242,540	230,080
<b>Total</b>	<b>13,060,370</b>	<b>13,135,170</b>	<b>13,230,730</b>

The City's proposed minimum rate remains low compared to other local authorities, in the region broadly similar in size to Subiaco.

However, the \$2,000,000 **once off contribution** to rates in 2020/21 was applied equally to the amount of rates to be levied per property including properties paying minimum rates set at \$1,190.00.

Rates	GRV (Minimum)	Current Gen Rate	Waste Std Service 0.00% Inc	One Off Contribution Rates	Total Rates Paid	New Gen Rate 0.00% Inc	Waste Std Service 0.00% Inc	Total Change in Rates
Minimums	\$15,649	1,190.00	296.00	-\$97.69	\$1,388.31	1,190.00	296.00	\$97.69

This means for the 2021/22 budget ratepayers on minimums will pay \$97.69 more than last year.

#### *Pensioners and Seniors*

Pensioners are eligible for up to 50% rebate off the rate amount (Currently capped at \$750 in 2021/22) 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 2021/22), and have no deferment entitlement, nor discount on the waste services charge.

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

#### *Other rate charges*

The Emergency Services Levy is collected on behalf of the State Government. Pensioner and seniors' rebates apply. The City is required to collect the levy and remit the funds to DFES. The levy is shown as a separate item on the rates notice and will be applied in accordance with the rates contained within the Government Gazette.

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. The City set this rate at zero (0%) for the 2020/21 financial year as part of its initial response to the COVID-19 Pandemic. On 2 June 2021 the Local Government (COVID-19 Response) Amendment Order 2021 came into effect, which specifies that interest is not to exceed 7% for the 2021/22 annual budget. It is therefore proposed that the legislated rate of 7% be applied for the 2021/22 financial year.

#### ***Waste Service Charge***

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

#### ***There is no increase to the City's waste service charges for 2021/22.***

The waste service charges of, \$296 per standard residential service, \$505 per 240L residential service and \$529 for the standard commercial service will remain unchanged for 2021/22. GST applies to the supply of extra (additional) service charges. In addition the City's 660 litre service for commercial and multi-unit dwellings remains budget at \$1,450 per service.



The waste levy charges include the provision of recycling services with one standard 240L yellow lid bin or in some commercial and multi-unit dwellings 660L bin options

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

### ***Other Fees and Charges***

Where specific individuals benefit from the use of council property or services, charges are set to ensure the user pays for the service. Some examples are; use of the Lords 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.

### **Reinstate fees and charges waived in 2020/21.**

### **LGCI increases are proposed for user pay charges in 2021/22.**

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, agreements related to self-supporting loans and development agreements. The City's investment land leases are the most significant of these charges for Subiaco.

A summary of the key changes is set out below:

#### ***Parking Fees:***

The City is currently implementing changes associated with Parking Precinct Plans endorsed by Council to improve parking management and contribute to parking revenue in the 2021/22 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 Health and Fitness Challenges, corporate memberships, and personal and small group training. Rates have also been applied for the hire of the Activity Room at the Shenton Park Community Centre as this room is now available for community hire.

#### *Health & Compliance:*

During 2020/21 the City's Health & Compliance branch reduced some fees by 50% in an effort to support local businesses and the community in their recovery from the COVID-19 crisis. It is proposed that these fees be reinstated in full.

#### *Planning Services*

Fees have been included for the consideration of Structure Plans and Local Development Plans, in accordance with Regulation 48 of the Planning and Development Regulations 2009. Additionally, a charge has been included for additional Design Review Panel considerations and Deemed to Comply checks for single houses.

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

#### **Grants**

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

### **RESERVE FUNDS**

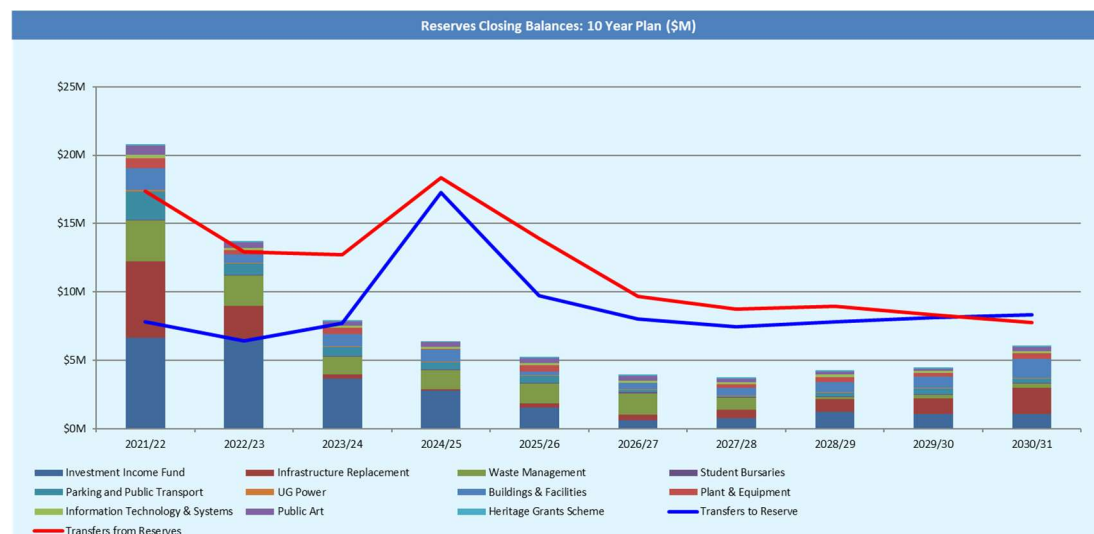
Reserve funds are effectively a means to save a portion of funds generated through rates and other sources, for expenditure in the future. Reserves are used to smooth or spread major expenditures and are maintained over a 10 to 15 year cycle.

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

Initiatives supported by reserve funds include:

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

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



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

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

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

The City's operational reserves are approximately \$20 million in 2021/22. These funds are primarily held in the Infrastructure Reserves, Investment Income Reserve, Waste Reserve and Parking Reserve. The Strategic Financial Plan provides approximately \$6 million, over 5 years, in funding for Community Facility Upgrades (to be identified in the Social Infrastructure Plan). In order to undertake these types of major projects the City needs to build capacity within the reserves.

The Capital Investment reserve currently holds \$35.5 million, with the following funding commitments:

- 2021/22 Commercial Property Renewal/Refurbishment \$292,000
- 2022/23 Commercial Property Upgrades/Improvements \$2,800,000
- 2023/24 Commercial Property Upgrades/Improvements \$2,000,000
- 2024/25 Commercial Property Renewal/Refurbishment \$50,000
- 2023/24 Commercial Property Redevelopment \$11,400,000
- 2026/27 Commercial Property Redevelopment \$10,000,000
- 2028/29 Commercial Property Renewal/Refurbishment \$1,000,000
- 2029/30 Commercial Property Renewal/Refurbishment \$500,000

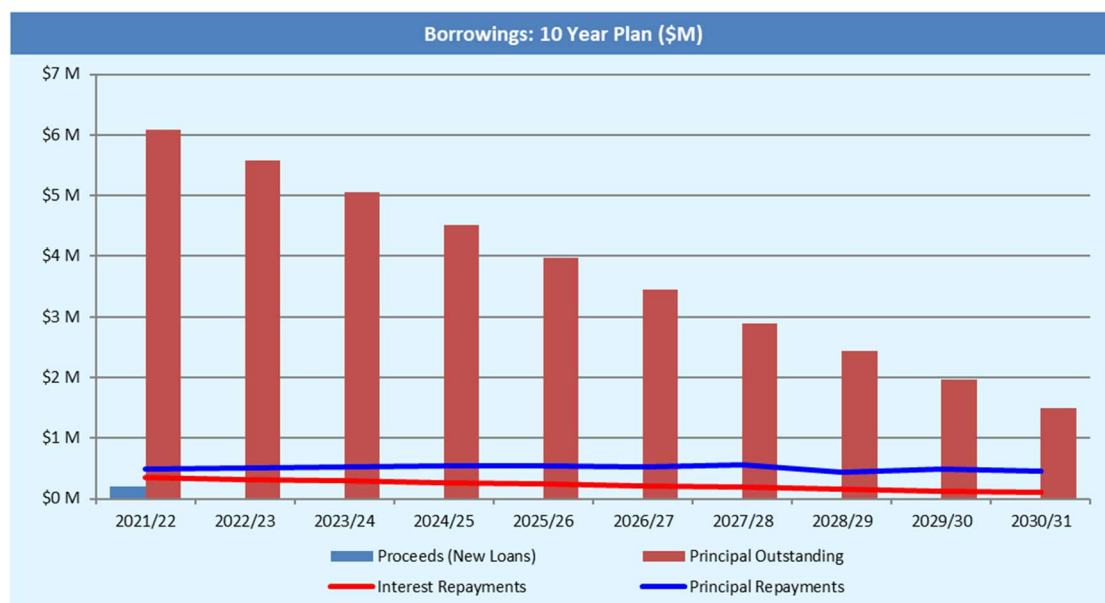
- The investments above in property acquisition, development, and redevelopment within the City of Subiaco are anticipated to increase investment returns by \$800,000 to \$1,300,000 per annum.

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

## LOANS

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

The chart below shows that the City's current commitments are \$6 million, with principal repayments of \$481,200 and Interest repayments of \$341,520.



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
- **New** Self-supporting Loan Regal Theatre - \$200,000

## 6 BORROWINGS [Reg. 29] continued

### f) Budgeted Repayments

The budgeted repayments schedule for 2021/2022 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	455,850		30,850	39,170	416,680
121B	Rosalie Park Improvements B	106,460		7,070	8,020	98,440
121C	Rosalie Park Improvements C	806,350		41,180	46,640	759,710
121D	Rosalie Park Improvements D	90,100		3,460	21,410	68,690
123A	Underground Power Round 6	2,465,580		141,710	137,380	2,328,200
123B	Underground Power Round 7	1,709,010		88,380	93,930	1,615,080
127	Major Open Parkland (Lake Jualbup)	732,010		26,650	95,050	636,960
128	Regal Theatre Contribution (*)		200,000	2,230	39,600	160,400
(*) Self Supporting Loan		<b>6,365,360</b>	<b>200,000</b>	<b>341,530</b>	<b>481,200</b>	<b>6,084,160</b>

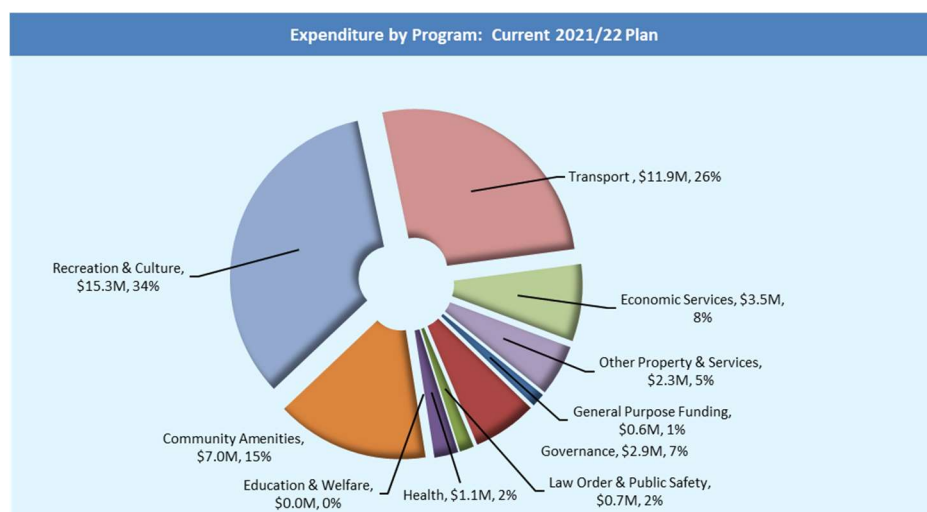
Local Government Act Section 6.21 provides that the only security the City may give for its borrowings is its General Fund (basically, its annual rates), thus severely constraining the capacity of the City to raise sufficient development funding to undertake any major redevelopment projects.

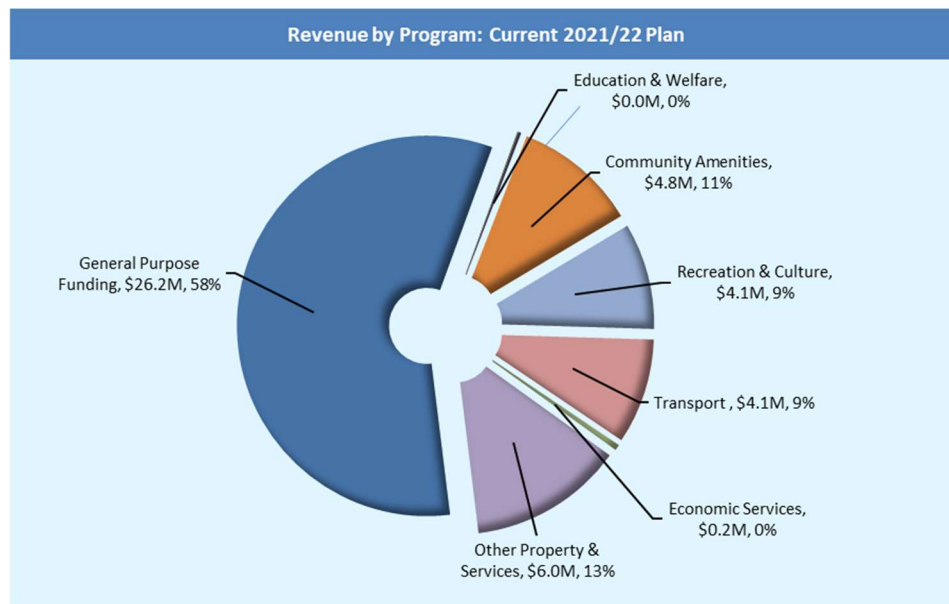
Our current loans mean that for the next ten years the City's borrowing capacity is limited as a result of the finalisation of the underground power project, Rosalie Park improvements and the works at Lake Jualbup.

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

## PROGRAMS AND SERVICES

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





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

- Members of Council
- Other Governance

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

- Local Amenity (part of Compliance Services)

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

- Health Services

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

- Community Programs

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

- Waste Services
- Planning Services
- Street Furniture

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

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

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

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

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

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

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

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

## **STATUTORY STATEMENTS**



## Statutory Statements

### Table of Contents

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

**City of Subiaco**  
**Statement of Comprehensive Income by Nature or Type**

		2020/2021 Adopted Budget \$	2020/2021 Revised Budget \$	2020/2021 Estimated Actuals \$	2021/2022 Proposed Budget \$
	Notes				
<b>OPERATING REVENUE</b>					
Rates (also includes specified area)	3	24,717,332	25,121,332	24,877,165	25,141,167
Sanitation charges	10	4,693,910	4,693,910	4,542,500	4,549,880
Fees and charges	10	9,887,280	10,199,280	12,057,730	11,940,276
Grants, subsidies & contributions	1(e)	1,959,040	2,714,425	2,039,760	2,186,372
Reimbursements & donations		736,000	736,000	822,105	739,260
Interest earnings	5	711,850	208,850	216,960	323,990
Profit on asset disposals	4	33,630	33,630	33,630	107,040
Other revenue		447,250	447,250	467,635	522,500
<b>Total Operating Revenue</b>	<b>1,2</b>	<b>43,186,292</b>	<b>44,154,677</b>	<b>45,057,485</b>	<b>45,510,485</b>
<b>OPERATING EXPENDITURE</b>					
Employee costs	1(o)	(21,067,400)	(21,335,800)	(20,765,080)	(21,386,360)
Materials and contracts	2	(13,511,147)	(15,394,047)	(12,768,402)	(14,535,755)
Utilities (gas, electricity, water etc.)		(891,800)	(891,800)	(895,300)	(885,900)
Depreciation on non-current assets	9	(5,950,330)	(5,950,330)	(5,950,330)	(6,053,130)
Interest expenses	6,11	(362,120)	(362,120)	(361,560)	(341,530)
Insurance expenses		(517,450)	(517,450)	(498,040)	(517,800)
Loss on asset disposal	4	(82,670)	(82,670)	(75,180)	(82,810)
Other expenditure		(3,516,300)	(3,739,900)	(3,719,665)	(1,546,915)
<b>Total Operating Expenditure</b>	<b>1,2</b>	<b>(45,899,217)</b>	<b>(48,274,117)</b>	<b>(45,033,557)</b>	<b>(45,350,200)</b>
<b>NET RESULT</b>		<b>(2,712,925)</b>	<b>(4,119,440)</b>	<b>23,928</b>	<b>160,285</b>

**City of Subiaco**

**Statement of Comprehensive Income by Program**

	Notes	2020/2021 Adopted Budget \$	2020/2021 Revised Budget \$	2020/2021 Estimated Actual \$	2021/2022 Proposed Budget \$
<b>OPERATING REVENUE (Excluding Contributions to Development of Assets)</b>					
General Purpose Funding		25,996,862	25,648,172	25,415,615	26,180,607
Governance		0	0	0	0
Law Order & Public Safety		34,300	34,300	41,450	34,300
Health		49,350	49,350	28,700	81,100
Education & Welfare		0	0	0	0
Community Amenities		4,892,910	4,916,910	4,849,200	4,799,880
Recreation & Culture		2,784,810	2,654,560	3,149,020	3,288,290
Transport		2,558,380	2,921,630	3,837,350	3,184,776
Economic Services		134,060	316,560	411,600	218,560
Other Property & Services		5,285,630	5,285,630	5,921,150	5,972,240
<b>Total Operating Revenue</b>	<b>1,2</b>	<b>41,736,302</b>	<b>41,827,112</b>	<b>43,654,085</b>	<b>43,759,753</b>
<b>OPERATING EXPENDITURE (Excluding Borrowing Costs Expense)</b>					
General Purpose Funding		(2,660,130)	(2,706,680)	(2,642,700)	(621,280)
Governance		(2,412,532)	(2,606,572)	(2,193,285)	(2,930,595)
Law Order & Public Safety		(686,970)	(703,240)	(656,710)	(659,320)
Health		(935,380)	(958,140)	(908,610)	(1,091,960)
Education & Welfare		0	0	0	0
Community Amenities		(6,809,895)	(7,158,153)	(6,442,637)	(6,988,877)
Recreation & Culture		(14,694,150)	(15,419,790)	(14,693,388)	(15,173,576)
Transport		(12,024,710)	(12,518,922)	(11,550,772)	(11,887,902)
Economic Services		(3,087,990)	(3,597,070)	(3,274,640)	(3,274,570)
Other Property & Services		(2,142,670)	(2,168,900)	(2,242,215)	(2,297,780)
<b>Total Operating Expenditure</b>	<b>1,2</b>	<b>(45,454,427)</b>	<b>(47,837,467)</b>	<b>(44,604,957)</b>	<b>(44,925,860)</b>
<b>BORROWING COSTS EXPENSE</b>					
Community Amenities		0	0	0	(2,230)
Recreation & Culture		(119,580)	(119,580)	(119,020)	(109,210)
Economic Services		(242,540)	(242,540)	(242,540)	(230,090)
<b>Total Borrowing Costs Expense</b>	<b>6,11</b>	<b>(362,120)</b>	<b>(362,120)</b>	<b>(361,560)</b>	<b>(341,530)</b>
<b>CONTRIBUTIONS TO THE DEVELOPMENT OF ASSETS</b>					
Recreation & Culture		166,600	672,755	67,450	775,055
Transport		1,249,760	1,621,180	1,302,320	868,637
<b>Total Contributions to the Development of Assets</b>	<b>16</b>	<b>1,416,360</b>	<b>2,293,935</b>	<b>1,369,770</b>	<b>1,643,692</b>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS</b>					
Health		(16,600)	(16,600)	(16,600)	23,480
Recreation & Culture		25,140	25,140	25,140	23,920
Transport		(26,910)	(26,910)	(26,910)	25,030
Economic Services		(8,140)	0	0	(15,860)
Other Property & Services		(22,530)	(22,530)	(15,040)	(32,340)
<b>Total Profit/(Loss) on Disposal of Assets</b>	<b>4</b>	<b>(49,040)</b>	<b>(40,900)</b>	<b>(33,410)</b>	<b>24,230</b>
<b>NET RESULT</b>		<b>(2,712,925)</b>	<b>(4,119,440)</b>	<b>23,928</b>	<b>160,285</b>

## Rate Setting Statement

		2020/2021 Adopted Budget \$	2020/2021 Revised Budget \$	2020/2021 Estimated Actual \$	2021/2022 Proposed Budget \$
Notes					
<b>OPERATING EXPENDITURE</b>					
General Purpose Funding		(2,660,130)	(2,706,680)	(2,642,700)	(621,280)
Governance		(2,412,532)	(2,606,572)	(2,193,285)	(2,930,595)
Law Order & Public Safety		(686,970)	(703,240)	(656,710)	(659,320)
Health		(951,980)	(974,740)	(925,210)	(1,091,960)
Education & Welfare		0	0	0	0
Community Amenities		(6,809,895)	(7,158,153)	(6,442,637)	(6,991,107)
Recreation & Culture		(14,821,170)	(15,546,810)	(14,819,848)	(15,310,466)
Transport		(12,051,620)	(12,545,832)	(11,577,682)	(11,887,902)
Economic Services		(3,338,670)	(3,839,610)	(3,517,180)	(3,520,520)
Other Property & Services		(2,166,250)	(2,192,480)	(2,258,305)	(2,337,050)
<b>Total Operating Expenditure</b>	<b>1,2</b>	<b>(45,899,217)</b>	<b>(48,274,117)</b>	<b>(45,033,557)</b>	<b>(45,350,200)</b>
<b>CAPITAL WORKS PROGRAMME</b>					
<b>Capital Expenditure</b>					
Land and Buildings	Refer to	(7,989,000)	(5,474,765)	(1,771,700)	(3,682,000)
Furniture and Equipment	Capital	(1,815,185)	(1,949,270)	(544,750)	(2,469,975)
Plant and Equipment	Works	(1,136,000)	(1,224,000)	(704,074)	(2,268,000)
<b>Subtotal</b>	<b>Programme</b>	<b>(10,940,185)</b>	<b>(8,648,035)</b>	<b>(3,020,524)</b>	<b>(8,419,975)</b>
<b>Infrastructure Expenditure</b>					
Road Works		(5,500,310)	(5,637,020)	(2,732,140)	(3,770,175)
Landscape & Irrigation Works	Refer to	(619,840)	(633,260)	(220,000)	(684,320)
Drainage Works	Capital	(445,980)	(463,980)	(269,980)	(607,870)
Footpath Works	Works	(183,560)	(229,740)	(239,040)	(154,929)
Street Lighting	Programme	(327,700)	(312,000)	(226,150)	(337,925)
Car Park Improvements		(265,030)	(265,030)	(158,030)	0
Other Infrastructure		(463,210)	(493,210)	(202,510)	(442,880)
Parks and Reserves Improvements					
Irrigation Upgrades		(796,450)	(972,905)	(585,290)	(460,295)
Furniture & Lighting Upgrades		(1,064,080)	(1,335,845)	(311,160)	(3,105,420)
Playground Upgrades		(70,370)	(70,370)	(70,370)	0
Landscaping Upgrades		(264,515)	(182,750)	(153,380)	(559,155)
<b>Subtotal</b>		<b>(10,001,045)</b>	<b>(10,596,110)</b>	<b>(5,168,050)</b>	<b>(10,122,969)</b>
<b>Total Capital Works Programme</b>		<b>(20,941,230)</b>	<b>(19,244,145)</b>	<b>(8,188,574)</b>	<b>(18,542,944)</b>
<b>OTHER OUTFLOWS</b>					
Transfer To Reserve A/C	7	(21,749,010)	(22,407,685)	(24,563,940)	(7,806,968)
Loan Repayment - Principal	6(f)	(422,160)	(422,160)	(422,160)	(441,600)
Loan Repayments - Self Supporting loans	6(f)	0	0	0	(39,600)
Payments for financial assets - self supporting loans		0	0	0	(200,000)
<b>Non cash items</b>					
Write Back Gain on Disposal Of Assets	4	(33,630)	(33,630)	(33,630)	(107,040)
<b>Total Other Outflows</b>		<b>(22,204,800)</b>	<b>(22,863,475)</b>	<b>(25,019,730)</b>	<b>(8,595,208)</b>
<b>TOTAL FUNDS REQUIRED</b>		<b>(89,045,247)</b>	<b>(90,381,737)</b>	<b>(78,241,861)</b>	<b>(72,488,352)</b>
<b>OPERATING REVENUE</b>					
General Purpose Funding (excluding rates)	1(e),5	1,279,530	526,840	538,450	1,039,440
Governance		0	0	0	0
Law Order & Public Safety		34,300	34,300	41,450	34,300
Health		49,350	49,350	28,700	104,580
Education & Welfare	10	0	0	0	0
Community Amenities	10	4,892,910	4,916,910	4,849,200	4,799,880
Recreation & Culture	10	2,983,990	3,359,895	3,249,050	4,114,945
Transport		3,808,140	4,542,810	5,139,670	4,078,443
Economic Services		134,060	316,560	411,600	218,560
Other Property & Services	10	5,286,680	5,286,680	5,922,200	5,979,170
<b>Total Operating Revenue</b>		<b>18,468,960</b>	<b>19,033,345</b>	<b>20,180,320</b>	<b>20,369,318</b>
<b>OTHER INFLOWS</b>					
Reserve Utilised	7	22,014,640	19,745,380	9,480,454	17,380,332
Proceeds from Loans	6	0	0	0	0
Proceeds from self supporting loans	6	0	0	0	200,000
Proceeds from financial assets - self supporting loan		0	0	0	39,600
Proceeds from Disposal of Assets	4	15,405,000	15,405,000	15,445,727	411,000
<b>Non cash items</b>					
Write Back Depreciation	9	5,950,330	5,950,330	5,950,330	6,053,130
Write Back Loss On Disposal Of Assets	4	82,670	82,670	75,180	82,810
Opening Balance B/Fwd 1 July		2,406,315	5,043,680	5,043,680	2,810,995
<b>Total Other Inflows</b>		<b>45,858,955</b>	<b>46,227,060</b>	<b>35,995,371</b>	<b>26,977,867</b>
<b>TO BE MADE UP FROM RATES</b>	Refer to Rates Schedule	<b>24,717,332</b>	<b>25,121,332</b>	<b>24,877,165</b>	<b>25,141,167</b>
<b>SURPLUS / (DEFICIT)</b>		<b>0</b>	<b>0</b>	<b>2,810,995</b>	<b>0</b>

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

	Notes	2020/2021 Adopted Budget \$	2020/2021 Estimated Actual \$	2021/2022 Proposed Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		24,717,332	25,696,656	25,141,167
Operating Grants, Subsidies & Contributions		542,680	669,990	542,680
Reimbursements & Donations		736,000	822,105	739,260
Fees & Charges		10,337,551	11,518,615	10,991,619
Sanitation Charges		4,693,910	4,542,500	4,549,880
Interest Earnings		711,850	216,960	323,990
Goods & Services Tax		1,102,344	2,775,933	2,775,933
Other Revenue		447,250	467,635	522,500
		<b>43,288,917</b>	<b>46,710,393</b>	<b>45,587,029</b>
<b>Payments</b>				
Employee Costs		(20,707,063)	(21,559,196)	(21,024,428)
Materials & Contracts		(13,253,556)	(12,513,034)	(14,257,672)
Utility Charges		(891,800)	(895,300)	(885,900)
Insurance Expenses		(517,450)	(498,040)	(517,800)
Donations, Contributions and Grants Made		(202,000)	(273,000)	(202,000)
Interest Expenses		(362,120)	(361,560)	(341,530)
Goods & Services Tax		(1,102,344)	(1,278,128)	(2,775,933)
Other Expenditure		(3,314,300)	(3,454,067)	(1,344,915)
		<b>(40,350,633)</b>	<b>(40,832,325)</b>	<b>(41,350,178)</b>
<b>Net Cash Provided By (Used In) Operating Activities</b>	<b>15</b>	<b>2,938,284</b>	<b>5,878,069</b>	<b>4,236,851</b>
<b>Cash Flows From Investing Activities</b>				
Payments for Development of Land & Buildings		(2,949,000)	(582,200)	(2,415,000)
Payments for Development of Investment Properties		(5,040,000)	(1,189,500)	(1,267,000)
Payments for Purchase of Furniture		(1,815,185)	(544,750)	(2,469,975)
Payments for Purchase of Plant & Equipment		(1,136,000)	(704,074)	(2,268,000)
Payments for Construction of Infrastructure Assets		(10,001,045)	(5,168,050)	(10,122,969)
Payments for financial assets at amortised cost - self supporting loans		0	0	(200,000)
Non-operating Grants, Subsidies & Contributions		1,416,360	1,369,770	1,643,692
Proceeds from financial assets at amortised cost - self supporting loans		0	0	39,600
Proceeds from Sale of Land		15,050,000	15,050,000	0
Proceeds from Sale of Plant & Equipment		355,000	395,727	411,000
<b>Net Cash Provided By (Used In) Investing Activities</b>		<b>(4,119,870)</b>	<b>8,626,923</b>	<b>(16,648,652)</b>
<b>Cash Flows From Financing Activities</b>				
Proceeds from borrowing (Self Supporting Loans)		0	0	200,000
Repayment of borrowing	<b>6</b>	(422,160)	(422,160)	(441,600)
Repayment of borrowing (Self Supporting Loans)		0	0	(39,600)
<b>Net Cash Provided By (Used In) Financing Activities</b>		<b>(422,160)</b>	<b>(422,160)</b>	<b>(281,200)</b>
<b>Net Increase (Decrease) in Cash Held</b>		<b>(1,603,746)</b>	<b>14,082,832</b>	<b>(12,693,001)</b>
Cash held beginning of period		47,971,921	53,126,518	67,209,350
<b>Cash held end of period</b>		<b>46,368,175</b>	<b>67,209,350</b>	<b>54,516,349</b>
<b>Reconciliation of cash:</b>				
	<b>12</b>			
Cash at Bank		4,464,444	10,213,412	7,093,775
Cash at Bank - Restricted		41,903,731	56,995,938	47,422,574
		<b>46,368,175</b>	<b>67,209,350</b>	<b>54,516,349</b>

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

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

	2020/2021 Adopted Budget \$	2020/2021 Revised Budget \$	2020/2021 Estimated Actual \$	2021/2022 Proposed Budget \$
<b>Capital Works</b>				
Land and Buildings	(7,989,000)	(5,474,765)	(1,771,700)	(3,682,000)
Furniture and Equipment	(1,815,185)	(1,949,270)	(544,750)	(2,469,975)
Plant and Equipment	(1,136,000)	(1,224,000)	(704,074)	(2,268,000)
Road Works	(5,500,310)	(5,637,020)	(2,732,140)	(3,770,175)
Landscape & Irrigation Works	(619,840)	(633,260)	(220,000)	(684,320)
Drainage Works	(445,980)	(463,980)	(269,980)	(607,870)
Footpath Works	(183,560)	(229,740)	(239,040)	(154,929)
Street Lighting	(327,700)	(312,000)	(226,150)	(337,925)
Car Park Improvements	(265,030)	(265,030)	(158,030)	0
Other Infrastructure	(463,210)	(493,210)	(202,510)	(442,880)
Parks and Reserves Improvements				
Irrigation Upgrades	(796,450)	(972,905)	(585,290)	(460,295)
Furniture & Lighting Upgrades	(1,064,080)	(1,335,845)	(311,160)	(3,105,420)
Playground Upgrades	(70,370)	(70,370)	(70,370)	0
Landscaping Upgrades	(264,515)	(182,750)	(153,380)	(559,155)
<b>Total Capital Works Programme</b>	<b>(20,941,230)</b>	<b>(19,244,145)</b>	<b>(8,188,574)</b>	<b>(18,542,944)</b>
<b>Reserves Utilised for Capital Works</b>				
Buildings and Facilities	2,036,700	2,036,700	431,700	2,063,200
Capital Investment	5,320,800	2,812,715	992,000	1,598,800
Investment Income	6,689,383	6,192,588	3,305,293	7,450,785
Infrastructure Replacement	4,000,587	4,314,307	1,366,037	3,273,007
Parking and Public Transport Facilities	160,000	160,000	160,000	300,000
Information Technology Systems	30,000	111,500	0	118,100
Waste Management	51,000	51,000	51,000	201,000
Plant & Equipment Replacement	605,000	640,000	79,347	1,356,000
Public Art Reserve	220,700	220,700	0	127,360
<b>Total Reserves Utilised</b>	<b>19,114,170</b>	<b>16,539,510</b>	<b>6,385,377</b>	<b>16,488,252</b>
<b>Contributions to the Development of Assets</b>				
Main Roads WA - MRRG	774,260	1,211,740	829,540	557,317
Main Roads WA - Blackspot	342,600	215,760	183,850	148,960
Department of Transport & Regional Development	97,900	112,500	112,500	122,360
Main Roads - Direct Grant	35,000	35,000	0	0
Bikewest	0	46,180	46,180	40,000
Department of Sport and Recreation	166,600	542,505	67,450	775,055
Capital Contributions - Carparks	0	53,000	53,000	0
Capital Grants - Infrastructure	0	77,250	77,250	0
<b>Total Contributions to the Development of Assets</b>	<b>1,416,360</b>	<b>2,293,935</b>	<b>1,369,770</b>	<b>1,643,692</b>
<b>Proceeds Disposal of Assets</b>				
Proceeds on disposal of plant and equipment	355,000	355,000	395,727	411,000
<b>Total Proceeds Disposal of Assets</b>	<b>355,000</b>	<b>355,000</b>	<b>395,727</b>	<b>411,000</b>
<b>TOTAL MUNICIPAL FUNDS REQUIRED</b>	<b>(55,700)</b>	<b>(55,700)</b>	<b>(37,700)</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.....	7
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.	Borrowing 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 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.

### b) Critical Accounting Estimates

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

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

### c) Change in Accounting Policies

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

### d) 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.

### e) 2020/2021 Estimated Actual Balances

Balances shown in this budget as 2020/2021 estimated actual are as forecast at the time of budget preparation and are subject to final adjustments.

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

**f) Rounding Off Figures**

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

**g) 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.

**h) 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 10% 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 of 9% of the employee's salary (reduced to 5% for employees commencing after 1st February 2017). These contributions are shown as an expense. No liability for accumulated benefits has been recognised in these budget statements.

**i) Cash and Cash Equivalents**

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

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

**j) 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.

**k) 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*

**l) 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.

**m) Leases**

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

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

**n) Social Property Leases**

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

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

Category A (\$100 excluding GST)

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

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

Category B (\$1,000 excluding GST)

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

- predominately local organisation and membership
- some fundraising ability

Category C (\$3,000 excluding GST)

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

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

Category D (by negotiation)

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

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

**o) 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.

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

**p) Lease Expenses**

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.

**q) Inventories**

**General**

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

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

**r) 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.

**s) 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 by unit and therefore are not capitalised.

**Gains and Losses on Disposal**

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

**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.

## 1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

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 live and amortisation method are reviewed at the end of each financial year.

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

### **Capitalisation Threshold**

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

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

### **Revaluation Threshold**

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

## **t) 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*

**u) 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.

**v) 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.

**w) 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.

**x) 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.

**y) Investments**

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

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

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

**z) 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.

**aa) Comparative Figures**

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

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

**ab) 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.

**ac) 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 2021 where the works are not to be completed in the 2020/21 financial year, in order to undertake the works in a subsequent year.

**ad) 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.

**ae) Budget Reviews**

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

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

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

**Governance**

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

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

**General Purpose Funding**

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

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

**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.

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

### **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 7.6043 cents per dollar on the Gross Rental Value of all rateable properties in the municipality. The estimated number of properties that will attract this charge, not inclusive of properties that attract a minimum rate as outlined in part b), are as follows:

(i) Residential Properties	6,694 properties, with a total GRV of \$183,584,709
(ii) Commercial Properties	1,114 properties, with a total GRV of \$116,533,262
(iii) Industrial Properties	9 properties, with a total GRV of \$ 808,320

**The Rates Charge will be 7.6043 cents for every dollar of Gross Rental Value, and will yield the following:**

(i) Residential Properties	13,960,331
(ii) Commercial Properties	8,861,539
(iii) Industrial Properties	61,467
	<b>22,883,337</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	1,395 properties, with a total GRV of \$17,404,629
(ii) Commercial properties	162 properties, with a total GRV of \$ 2,068,619

This minimum rate will yield the following:

(i) Residential properties	1,660,050
(ii) Commercial properties	192,780
	<b>1,852,830</b>

Were it not for the imposition of a minimum rate, these properties would have been charged a rate of 7.6043 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 \$7,129,257.

**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 26 August 2021).

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 26 August 2021)
- (ii) Second instalment due two calendar months after the due date of the first instalment (proposed due date of 4 November 2021)
- (iii) Third instalment due two calendar months after the due date of the second instalment (proposed due date of 6 January 2022)
- (iv) Fourth instalment due two calendar months after the due date of the third instalment (proposed due date of 10 March 2022)

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 seven percent (7%) 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 23 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 \$386,770 at time of disposal. It is estimated that they will be traded-in or where appropriate sold by tender for a price of \$411,000 resulting in an estimated book gain of \$24,230. Please refer to the Plant & Equipment Summary 2021/2022 schedule, which is included in the supporting schedules of this document for itemised details regarding asset purchases and disposals.

## 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	209,760
(II) Other funds invested	40,000

<b>Total estimated earnings from investments</b>	<b>249,760</b>
--	----------------

## 6 BORROWINGS [Reg. 29]

### a) Borrowings Brought Forward

There are no unspent balances of money borrowed in previous years as at 30 June 2021.

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

The City will have no outstanding overdraft accounts as at the 30 June 2021.

### 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 proposes to exercise its powers to borrow as per section (6.20) of the Local Government Act 1995. The following table summarises the borrowings proposed for 2021/2022:

Purpose	New loan
Loan Purpose	<i>Upgrade of toilet facilities - Regal Theatre (Self-Supporting Loan) *</i>
Loan Number	128
Estimated Amount	200,000
Proposed Accommodation	Fixed term loan
Estimated Term	5 years
Estimated Interest Rate & other charges	0.5005% Quarterly 0.7050% compounding quarterly
Estimated amount to be used this year	200,000
Estimated amount unused at end of year	Nil

(\*) Approved by Council 23 March 2021, Item C11

### 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 2021/2022 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	455,850		30,850	39,170	416,680
121B	Rosalie Park Improvements B	106,460		7,070	8,020	98,440
121C	Rosalie Park Improvements C	806,350		41,180	46,640	759,710
121D	Rosalie Park Improvements D	90,100		3,460	21,410	68,690
123A	Underground Power Round 6	2,465,580		141,710	137,380	2,328,200
123B	Underground Power Round 7	1,709,010		88,380	93,930	1,615,080
127	Major Open Parkland (Lake Jualbup)	732,010		26,650	95,050	636,960
128	Regal Theatre Contribution (*)		200,000	2,230	39,600	160,400
(*) Self Supporting Loan		<b>6,365,360</b>	<b>200,000</b>	<b>341,530</b>	<b>481,200</b>	<b>6,084,160</b>

The comparative information from the 2020/2021 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	492,700		33,400	36,850	455,850
121B	Rosalie Park Improvements B	114,010		7,580	7,550	106,460
121C	Rosalie Park Improvements C	850,930		43,510	44,580	806,350
121D	Rosalie Park Improvements D	110,800		4,310	20,700	90,100
123A	Underground Power Round 6	2,596,160		149,450	130,580	2,465,580
123B	Underground Power Round 7	1,798,780		93,090	89,770	1,709,010
127	Major Open Parkland (Lake Jualbup)	824,140		30,220	92,130	732,010
		<b>6,787,520</b>	<b>0</b>	<b>361,560</b>	<b>422,160</b>	<b>6,365,360</b>

The comparative information from the 2020/2021 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	492,710		33,400	36,850	455,860
121B	Rosalie Park Improvements B	114,010		7,800	7,550	106,460
121C	Rosalie Park Improvements C	850,920		43,510	44,580	806,340
121D	Rosalie Park Improvements D	110,790		4,310	20,700	90,090
123A	Underground Power Round 6	2,596,160		149,450	130,580	2,465,580
123B	Underground Power Round7	1,798,780		93,090	89,770	1,709,010
127	Major Open Parkland (Lake Jualbup)	824,140		30,560	92,130	732,010
		<b>6,787,510</b>	<b>0</b>	<b>362,120</b>	<b>422,160</b>	<b>6,365,350</b>

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

An allowance has been made in the 2021/2022 budget for the following payments to the mayor and councillors:

### Meeting attendance Fees and Allowances

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

### MAYOR

Mayor Penny Taylor (retiring 16/10/21)	
Meeting attendance fee	8,907
Mayoral allowance	18,117
ICT Expenses Allowance	1,026
TOTAL	28,050

Mayor Elect (election 17/10/21)	
Meeting attendance fee	21,478
Mayoral allowance	43,683
ICT Expenses Allowance	2,474
TOTAL	67,635

### DEPUTY MAYOR

Deputy Mayor Stephanie Stroud (retiring 16/10/21)	
Meeting Attendance Fee	6,643
Mayoral allowance	4,529
ICT Expenses Allowance	850
TOTAL	5,379

Deputy Mayor Elect (election 17/10/21)	
Meeting Attendance Fee	16,017
Mayoral allowance	10,921
ICT Expenses Allowance	2,050
TOTAL	12,971

### COUNCILLORS

Crs Rosemary De Vries, Blake Phelan, Angela Hamersley, Lynette Jennings, Rick Powell	
Meeting Attendance Fee	22,660
ICT Expenses Allowance	2,900
TOTAL	25,560

Crs Derek Nash, Matthew Davis, Murray Rowe, Jodie Mansfield, David McMullen (retiring 16/10/21)	
Meeting Attendance Fee	6,643
ICT Expenses Allowance	850
TOTAL	7,493

Councillors Elect (election 17/10/21 - 3 vacancies in total)	
Meeting Attendance Fee	16,017
ICT Expenses Allowance	2,050
TOTAL	18,067

### 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 2021/2022 financial year, with a comparison to the 2020/2021 financial year, are shown in the Summary of Transfers To & From Reserve 2021/22 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:

	Budgeted Depreciation 2020/2021	Budgeted Depreciation 2021/2022
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	2,073,230	2,112,590
Transport	2,721,020	2,784,460
Economic Services	9,900	9,900
Other Property & Services	543,710	543,710
<b>Total Depreciation</b>	<b>5,950,330</b>	<b>6,053,130</b>

With the introduction of Fair Value reporting, the city's asset information is continuously improving. The 2021/22 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 2021/2022 Schedule of Fees and Charges are included at the back of this budget document.

The 2021/2022 revenue, estimated that would be generated by fees and charges on an accrued basis by program is as follows:

	Budget 2020/2021	Budget 2021/2022
General Purpose Funding	55,000	205,000
Governance	0	0
Law Order & Public Safety	34,300	34,300
Health	49,350	81,100
Education and Welfare	30,830	30,830
Community Amenities	198,500	249,500
Recreation and Culture	2,315,270	2,741,270
Transport	2,497,640	3,120,776
Economic Services	126,060	210,560
Other Properties and Services	4,580,330	5,266,940
<b>Grand Total</b>	<b>9,887,280</b>	<b>11,940,276</b>

## 11 BORROWING COSTS (Interest)

Loans	341,530
-------	---------

## 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 2020/2021</b>	<b>Budget 2021/2022</b>
<b>Cash &amp; Investments</b>		
Cash at Bank & Investments	67,209,350	54,516,349
<b>Debtors</b>		
Rates Debtors	150,000	150,000
Sundry Debtors	1,388,016	2,120,474
Other Current Assets	113,196	142,028
<b>Total Current Assets</b>	<b>68,860,563</b>	<b>56,928,851</b>
<b>LESS CURRENT LIABILITIES</b>		
<b>Creditors &amp; Provisions</b>		
Creditors	4,445,472	4,843,119
Provision for Employee Entitlements (Current)	3,042,035	3,297,035
Income in Advance	350,999	150,999
Loan Liability (Current)	441,600	461,950
Loan Liability Self Supporting Loan (Current)	0	39,800
Contract Liabilities	15,859	15,859
Lease Liabilities	219,869	219,869
Bonds	1,199,265	1,199,265
<b>Total Current Liabilities</b>	<b>9,715,099</b>	<b>10,227,896</b>
<b>ADD BACK LOAN AND LEASE LIABILITY</b>	<b>661,469</b>	<b>721,619</b>
<b>LESS RESTRICTED ASSETS</b>		
Cash Backed Reserves	56,995,938	47,422,574
Other Restricted Assets	0	0
<b>Total Restricted Assets</b>	<b>56,995,938</b>	<b>47,422,574</b>
<b>NET CURRENT ASSETS</b>	<b>2,810,995</b>	<b>0</b>

\* The balances as at 30/6/21 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 2020/2021	Estimated Actual 2021/2022	Budget 2021/2022
<b>Change in net assets resulting from operations As per Operating Statement</b>	<b>(2,712,925)</b>	23,928	160,285
Add/(Less) non cash items:			
Depreciation	5,950,330	5,950,330	6,053,130
Profit/Loss on sale of assets	49,040	41,550	(24,230)
Government grants & subsidies adjustment	(1,416,360)	(1,369,770)	(1,643,692)
<b>Changes in asset and liabilities during the year:</b>			
Changes in assets (increases in brackets):			
Change in debtors	640,271	1,568,192	(758,657)
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	175,560	(71,172)	197,647
<b>Net cash provided by operating activities</b>	<b>2,938,284</b>	<b>5,878,069</b>	<b>4,236,851</b>

## 16 CONTRIBUTION TO THE DEVELOPMENT OF ASSETS

**Budget  
2021/2022**

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

Source	Project	Amount
Main Roads WA - MRRG	Road Improvements	557,317
Main Roads WA - Blackspot	Road Improvements	148,960
Bikewest	Cycling Improvements	40,000
Department of Transport & Regional Development	Road Improvements	122,360
Department of Sport & Recreation	Parks Lighting Improvements	775,055
		<b>1,643,692</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.

#### **SERVICE CHARGES**

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

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

#### **PROFIT ON ASSET DISPOSAL**

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

### **OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

### **NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

### **FEES AND CHARGES**

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

### **INTEREST EARNINGS**

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

### **OTHER REVENUE / INCOME**

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

### **EXPENSES**

#### **EMPLOYEE COSTS**

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

#### **MATERIALS AND CONTRACTS**

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

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

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

#### **INSURANCE**

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

#### **LOSS ON ASSET DISPOSAL**

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

#### **DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expense raised on all classes of assets.

#### **INTEREST EXPENSES**

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

#### **OTHER EXPENDITURE**

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

## **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.....	5
Carried Forward Schedule.....	7

**CITY OF SUBIACO  
RATES SCHEDULE FOR 2021-2022**

	Notes	Estimated No. of Properties No.	GRV \$	Rate in dollar c	BUDGET 2021-2022 \$
<b>GENERAL RATE REVENUE</b>	<b>3</b>				
@ 7.6043 cents in the dollar					
GRV - Residential	3a	6,694	183,584,709	7.6043	<b>13,960,331</b>
GRV - Commercial	3a	1,114	116,533,262	7.6043	<b>8,861,539</b>
GRV - Industrial	3a	9	808,320	7.6043	<b>61,467</b>
<b>Sub Totals</b>		<b>7,817</b>	<b>300,926,291</b>		<b>22,883,337</b>
 <i>Minimum Rates</i>					
@ 1190					
GRV - Residential	3b	1,395	17,404,629	1,190	<b>1,660,050</b>
GRV - Commercial	3b	162	2,068,619	1,190	<b>192,780</b>
GRV - Industrial	3b	-	-	1,190	-
<b>Sub Totals</b>		<b>1,557</b>	<b>19,473,248</b>		<b>1,852,830</b>
<b>Total General Rates to be Levied</b>			<b>320,399,539</b>		<b>24,736,167</b>
Interim Rates					400,000
Back Rates					5,000
<b>Total made up from rates</b>					<b>25,141,167</b>
<b>NET REVENUE FROM RATES</b>					<b>25,141,167</b>

**SUMMARY OF TRANSFERS TO & FROM RESERVE 2021/2022**

	2020/2021 Budget				2020/2021 Estimated Actual				2021/2022 Budget			
	Opening Balance 1 July 20	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 21	Opening Balance 1 July 20	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 21	Opening Balance 1 July 21	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 22
<b>RESERVE ACCOUNT</b>												
Buildings and Facilities	1,923,460	592,960	2,036,700	479,720	1,952,725	1,532,919	431,700	3,053,944	3,053,944	596,130	2,063,200	1,586,874
Capital Investment	16,032,851	15,050,000	7,320,800	23,762,051	16,033,055	15,050,000	2,992,000	28,091,055	28,091,055	135,090	1,598,800	26,627,345
Investment Income	11,018,890	3,441,920	7,010,773	7,450,037	10,633,913	3,812,815	3,699,723	10,747,005	10,747,005	3,701,450	7,770,285	6,678,170
Infrastructure Replacement	5,658,268	1,681,680	4,000,587	3,339,361	5,842,952	2,222,490	1,366,037	6,699,405	6,699,405	2,125,880	3,273,007	5,552,278
Parking and Public Transport Facilities	1,662,294	17,650	160,000	1,519,944	1,732,039	816,466	160,000	2,388,505	2,388,505	6,160	300,000	2,094,665
Waste Management	2,863,633	156,910	51,000	2,969,543	2,921,759	116,793	51,000	2,987,552	2,987,552	198,808	201,000	2,985,360
Plant & Equipment Replacement	1,876,389	115,070	605,000	1,386,459	1,680,395	242,187	181,424	1,741,158	1,741,158	351,680	1,356,000	736,838
Undergrounding of Powerlines	84,985	450,820	462,890	72,915	89,221	450,270	462,890	76,601	76,601	450,300	461,400	65,501
Information Technology Systems	341,028	1,360	30,000	312,388	314,389	82,460	0	396,849	396,849	760	118,100	279,509
Student Bursaries	58,379	690	0	59,069	58,468	180	0	58,648	58,648	270	0	58,918
Public Art	549,820	188,750	285,380	453,190	553,987	187,060	84,680	656,367	656,367	189,990	188,540	657,817
Heritage Grants Scheme	99,364	51,200	51,510	99,054	99,549	50,300	51,000	98,849	98,849	50,450	50,000	99,299
<b>Total Reserve Account</b>	<b>42,169,361</b>	<b>21,749,010</b>	<b>22,014,640</b>	<b>41,903,731</b>	<b>41,912,452</b>	<b>24,563,940</b>	<b>9,480,454</b>	<b>56,995,938</b>	<b>56,995,938</b>	<b>7,806,968</b>	<b>17,380,332</b>	<b>47,422,574</b>

**NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME**  
**PROPOSED CAPITAL WORKS SUMMARY 2021/2022**

Project Name	Carried Forward Budget \$	Additional Project Cost \$	Total Funds Required \$	Funded from Reserve \$	Funded from Reserve C/fwd \$	Funded from Sale or Trade \$	Funded from Sale or Trade C/fwd \$	Funded from Grants or Contribution \$	Grants C/fwd \$	Funded from Municipal or Loan Funds \$	Municipal or Loan Funds C/fwd \$
<b>Drainage Improvement Program</b>											
Thomas Street	0	56,185	56,185	56,185	0	0	0	0	0	0	0
Barker Road	0	72,240	72,240	72,240	0	0	0	0	0	0	0
Subiaco Road	0	72,240	72,240	72,240	0	0	0	0	0	0	0
Derby Road and Gloster Street	0	56,185	56,185	56,185	0	0	0	0	0	0	0
Perry Lane	0	56,185	56,185	56,185	0	0	0	0	0	0	0
Drainage Network Investigations	46,000	248,835	294,835	248,835	46,000	0	0	0	0	0	0
<b>Sub-total</b>	<b>46,000</b>	<b>561,870</b>	<b>607,870</b>	<b>561,870</b>	<b>46,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Footpath Replacement</b>											
Bishop Street - Upham St to Hay St	0	40,135	40,135	40,135	0	0	0	0	0	0	0
Hopetoun Tce - to Aberdare Rd	0	60,420	60,420	60,420	0	0	0	0	0	0	0
Roseberry Street - to Cardigan Tce	0	32,240	32,240	32,240	0	0	0	0	0	0	0
Peel Street - Cardigan Tce to Peel St	0	22,134	22,134	22,134	0	0	0	0	0	0	0
<b>Sub-total</b>	<b>0</b>	<b>154,929</b>	<b>154,929</b>	<b>154,929</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Local Road Improvements</b>											
Rokeby Road South (Thomas to Bagot)	1,152,300	0	1,152,300	0	1,152,300	0	0	0	0	0	0
Aberdare Rd - Intersection Railway	71,200	0	71,200	0	71,200	0	0	0	0	0	0
Nicholson Road	103,490	0	103,490	0	103,490	0	0	0	0	0	0
Subiaco Road	74,880	0	74,880	0	0	0	0	0	74,880	0	0
Austin Street	10,000	0	10,000	0	10,000	0	0	0	0	0	0
Hood Street	441,380	0	441,380	0	441,380	0	0	0	0	0	0
Other Traffic Management	72,990	0	153,260	80,270	72,990	0	0	0	0	0	0
<b>Sub-total</b>	<b>1,926,240</b>	<b>80,270</b>	<b>2,006,510</b>	<b>80,270</b>	<b>1,851,360</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,880</b>	<b>0</b>	<b>0</b>
<b>Major Road Improvement</b>											
Hay Street - Townshend to Rowland (MRRG)	41,190	0	41,190	0	0	0	0	0	41,190	0	0
Thomas Road - Bagot Rd to Hay St (MRRG)	0	232,520	232,520	116,266	0	0	0	116,254	0	0	0
Railway Road - Nicholson Rd to Heyetsbury Rd (MRRG)	0	162,615	162,615	95,084	0	0	0	67,531	0	0	0
Hamersley Rad - Rokeby Rd to Townshend Rd (MRRG)	0	197,865	197,865	115,695	0	0	0	82,170	0	0	0
Coghlan Road - Bagot Rd to Townshend Rd (MRRG)	0	242,620	242,620	141,866	0	0	0	100,754	0	0	0
Station Street - Roberts to Hood (MRRG)	119,870	0	119,870	0	70,740	0	0	0	49,130	0	0
Centro Ave - Roydhouse to Roberts Road (MRRG)	0	124,660	124,660	46,892	0	0	0	77,768	0	0	0
Hamersley Road - Cnr Thomas (Blackspot)	60,250	0	60,250	0	20,290	0	0	0	39,960	0	0
Bagot Road (Blackspot)	0	262,475	262,475	153,475	0	0	0	109,000	0	0	0
<b>Sub-total</b>	<b>221,310</b>	<b>1,222,755</b>	<b>1,444,065</b>	<b>669,278</b>	<b>91,030</b>	<b>0</b>	<b>0</b>	<b>553,477</b>	<b>130,280</b>	<b>0</b>	<b>0</b>
<b>Lighting Improvements</b>											
St Lighting Improvements/Security Enhancement	0	337,925	337,925	337,925	0	0	0	0	0	0	0
<b>Sub-total</b>	<b>0</b>	<b>337,925</b>	<b>337,925</b>	<b>337,925</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streetscape Improvements</b>											
Seddon Street (*)	200,000 (*)	0	200,000	0	200,000	0	0	0	0	0	0
Forrest Street - Railway to Denis	200,000	0	200,000	0	200,000	0	0	0	0	0	0
<b>Sub-total</b>	<b>400,000</b>	<b>0</b>	<b>400,000</b>	<b>0</b>	<b>400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Laneways - Improvements/Renewals</b>											
ROW resurfacing	0	119,600	119,600	49,600	0	0	0	70,000	0	0	0
<b>Sub-total</b>	<b>0</b>	<b>119,600</b>	<b>119,600</b>	<b>49,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Park and Reserves</b>											
Reticulation Improvements	388,455	71,840	460,295	71,840	80,000	0	0	0	308,455	0	0
Public Domain Furniture Improvements	218,200	292,980	511,180	292,980	218,200	0	0	0	0	0	0
Park Lighting Improvements	806,480	1,787,760	2,594,240	1,487,760	639,880	0	0	300,000	166,600	0	0
<b>Sub-total</b>	<b>1,413,135</b>	<b>2,152,580</b>	<b>3,565,715</b>	<b>1,852,580</b>	<b>938,080</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>475,055</b>	<b>0</b>	<b>0</b>

**NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME**  
**PROPOSED CAPITAL WORKS SUMMARY 2021/2022**

Project Name	Carried Forward Budget \$	Additional Project Cost \$	Total Funds Required \$	Funded from Reserve \$	Funded from Reserve C/fwd \$	Funded from Sale or Trade \$	Funded from Sale or Trade C/fwd \$	Funded from Grants or Contribution \$	Grants C/fwd \$	Funded from Municipal or Loan Funds \$	Municipal or Loan Funds C/fwd \$
<b>Environmental Improvements</b>											
Rosalie Park	0	195,840	195,840	195,840	0	0	0	0	0	0	0
Station Street Improvements (*)	0	200,000 (*)	200,000	200,000	0	0	0	0	0	0	0
Lake Environment Improvements	0	38,265	38,265	38,265	0	0	0	0	0	0	0
Greening Strategy	19,370	47,840	67,210	47,840	19,370	0	0	0	0	0	0
Storm Water Quality Strategy	10,000	47,840	57,840	47,840	10,000	0	0	0	0	0	0
Street Trees - City Wide Street Tree Planting Renewal	0	149,200	149,200	149,200	0	0	0	0	0	0	0
Cycling Improvements	163,250	321,070	484,320	281,070	163,250	0	0	40,000	0	0	0
<b>Sub-total</b>	<b>192,620</b>	<b>1,000,055</b>	<b>1,192,675</b>	<b>960,055</b>	<b>192,620</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Projects</b>											
Street Furniture Improvements	25,000	48,160	73,160	48,160	25,000	0	0	0	0	0	0
Bus Shelter Improvements	45,000	48,160	93,160	48,160	45,000	0	0	0	0	0	0
Public Art	0	127,360	127,360	127,360	0	0	0	0	0	0	0
<b>Sub-total</b>	<b>70,000</b>	<b>223,680</b>	<b>293,680</b>	<b>223,680</b>	<b>70,000</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	1,430,000	985,000	2,415,000	985,000	1,430,000	0	0	0	0	0	0
Investment Assets Acquisitions/Developments/Disposal Works	885,000	382,000	1,267,000	382,000	885,000	0	0	0	0	0	0
Major Information Systems Improvements	640,635	373,500	1,014,135	373,500	640,635	0	0	0	0	0	0
Major Information Technology Improvements	256,300	850,640	1,106,940	850,640	256,300	0	0	0	0	0	0
<b>Sub-total</b>	<b>3,211,935</b>	<b>2,591,140</b>	<b>5,803,075</b>	<b>2,591,140</b>	<b>3,211,935</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	32,350	56,550	88,900	56,550	32,350	0	0	0	0	0	0
Furniture & Equipment Improvements	260,000	0	260,000	0	260,000	0	0	0	0	0	0
<b>Sub-total</b>	<b>292,350</b>	<b>56,550</b>	<b>348,900</b>	<b>56,550</b>	<b>292,350</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>7,773,590</b>	<b>8,501,354</b>	<b>16,274,944</b>	<b>7,537,877</b>	<b>7,093,375</b>	<b>0</b>	<b>0</b>	<b>963,477</b>	<b>680,215</b>	<b>0</b>	<b>0</b>
<b>Plant and Equipment</b>	<b>0</b>	<b>2,268,000</b>	<b>2,268,000</b>	<b>1,857,000</b>	<b>0</b>	<b>411,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL WORKS PROPOSALS</b>	<b>7,773,590</b>	<b>10,769,354</b>	<b>18,542,944</b>	<b>9,394,877</b>	<b>7,093,375</b>	<b>411,000</b>	<b>0</b>	<b>963,477</b>	<b>680,215</b>	<b>0</b>	<b>0</b>

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

## PLANT AND EQUIPMENT SUMMARY 2021/2022

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	Municipal	WDV	Gain (-)	Loss
<b>LIGHT VEHICLES</b>											
<b>GOVERNANCE</b>											
Director Community and Development Services	LV314	939	3051	1GVE332	46,000	30,000	16,000	0	27,560	(2,440)	0
Director Technical Services	LV308	892	3025	1GSS044	60,000	30,000	30,000	0	25,510	(4,490)	0
<b>HEALTH &amp; BUILDING</b>											
Manager Building & Health	LV327	985		1HBC831	35,000	15,000	20,000	0	3,260	(11,740)	0
Coordinator Environmental Health	LV328	986		1HBC833	30,000	15,000	15,000	0	3,260	(11,740)	0
<b>ECONOMIC DEVELOPMENT &amp; PLACE</b>											
Manager Economic Development & Place	LV310	895	3038	1GTW124	35,000	15,000	20,000	0	30,860	0	15,860
<b>INFORMATION SERVICES</b>											
Manager Information Services	LV311	896	3030	1GTW123	35,000	15,000	20,000	0	23,490	0	8,490
<b>FINANCIAL SERVICES</b>											
Manager Finance & Governance Services	LV312	898	3039	1GTW063	35,000	15,000	20,000	0	23,150	0	8,150
<b>OPERATIONS AND ENVIRONMENT SERVICES (PARKS)</b>											
Precinct 3	LV309	893	3024	1GSN715	62,000	19,000	43,000	0	24,910	0	5,910
Coordinator Parks Development	LV313	983	3043	1GUX405	30,000	15,000	15,000	0	20,760	0	5,760
Precinct 2	LV281	769	2892	1GEG281	42,000	19,000	23,000	0	14,440	(4,560)	0
<b>TOTAL LIGHT VEHICLES</b>					<b>410,000</b>	<b>188,000</b>	<b>222,000</b>	<b>0</b>	<b>197,200</b>	<b>(34,970)</b>	<b>44,170</b>
<b>HEAVY VEHICLES</b>											
<b>PARKS</b>											
John Deere Tractor	HV59	767	2902	1GES594	70,000	25,000	45,000	0	14,100	(10,900)	0
Hino 500 Series 1628 Short Dual Steer Water Truck	HV66	869	2968	1GLL027	200,000	25,000	175,000	0	52,680		27,680
Hino 816 / 300 Series Crew Cab Auto Tipper	HV57	761	2901	1GCJ196	155,000	25,000	130,000	0	11,480	(13,520)	0
Hino 816 / 300 Series Crew Cab Auto Tipper	HV58	767	2902	1GCI797	155,000	30,000	125,000	0	14,310	(15,690)	0
<b>TOTAL</b>					<b>580,000</b>	<b>105,000</b>	<b>475,000</b>	<b>0</b>	<b>92,570</b>	<b>(40,110)</b>	<b>27,680</b>
<b>TRUCKS &amp; PLANT</b>											
Hino 300 Series 716 Auto Medium	HV60	819	2957	1GIJ552	160,000	30,000	130,000		21,660	(8,340)	0
Hino 300 Series 716 Auto Medium Flocon	HV61	827	2956	1GIY572	210,000	30,000	180,000		22,070	(7,930)	0
Hino 300 Series 716 Auto Medium Maintenance	HV62	828	2955	1GJK833	160,000	30,000	130,000		21,240	(8,760)	0
<b>TOTAL</b>					<b>530,000</b>	<b>90,000</b>	<b>440,000</b>	<b>0</b>	<b>64,970</b>	<b>(25,030)</b>	<b>0</b>
<b>TOTAL HEAVY VEHICLES</b>					<b>1,110,000</b>	<b>195,000</b>	<b>915,000</b>	<b>0</b>	<b>157,540</b>	<b>(65,140)</b>	<b>27,680</b>



## PLANT AND EQUIPMENT SUMMARY 2021/2022

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	Municipal	WDV	Gain (-)	Loss
<b>MAJOR PLANT</b>											
<b>PARKS SERVICES</b>											
Peruzzo Rotovac Sweeper	MP88	765	2904	21811	15,000	2,000	13,000	0	1,480	(520)	0
Peruzzo Triflex 4200 Mower	MP87	764	2903	1TRQ129	46,000	10,000	36,000	0	4,590	(5,410)	0
Roller Pedestrian Vibrator	MP16	115	1579	N.A.	6,000	1,000	5,000	0	0	(1,000)	0
Toro Groundmaster 3500-D Mower Ride On	MP93	888	3026	1GSM052	60,000	5,000	55,000	0	8,540		3,540
Toro Groundmaster 7210 Mower Ride On	MP94	889	3027	1GSM053	45,000	5,000	40,000	0	6,960		1,960
Toro Groundmaster 3100-D Mower Ride On	MP95	890	3028	1GSM054	45,000	5,000	40,000	0	10,460		5,460
<b>TOTAL</b>					<b>217,000</b>	<b>28,000</b>	<b>189,000</b>	<b>0</b>	<b>32,030</b>	<b>(6,930)</b>	<b>10,960</b>
<b>TOTAL MAJOR PLANT</b>					<b>217,000</b>	<b>28,000</b>	<b>189,000</b>	<b>0</b>	<b>32,030</b>	<b>(6,930)</b>	<b>10,960</b>
<b>MINOR PLANT</b>											
<b>FIELD SERVICES</b>											
Ticket Machines - Renew	Various	N.A.	Various	N.A.	300,000	0	300,000	0	0	0	0
<b>LORDS</b>											
Plant & Equipment	Various	N.A.	Various	N.A.	30,000	0	30,000	0	0	0	0
<b>WASTE SERVICES</b>											
660L Bins	N.A.	N.A.	N.A.	N.A.	51,000	0	51,000	0	0	0	0
FOGO Rollout	N.A.	N.A.	N.A.	N.A.	150,000	0	150,000	0	0	0	0
<b>TOTAL MINOR PLANT</b>					<b>531,000</b>	<b>0</b>	<b>531,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PLANT REPLACEMENT BUDGET</b>					<b>2,268,000</b>	<b>411,000</b>	<b>1,857,000</b>	<b>0</b>	<b>386,770</b>	<b>(107,040)</b>	<b>82,810</b>

**CARRIED FORWARD SCHEDULE**  
**Operating Carried Forward Projects 2021/22**

Activity	Description	Amount
<b>OFFICE OF THE CEO</b>		
<b>COMMUNICATIONS AND ENGAGEMENT</b>		
<b>Operational Expenses</b>		
Specialist Advice	Professional services in communications and public relations	88,000
<b>Recurrent Projects</b>		
Strategic Community Plan	Strategic Community Plan	66,000
<b>CORPORATE SERVICES</b>		
<b>PEOPLE &amp; ORGANISATIONAL DEVELOPMENT</b>		
<b>Recurrent Projects</b>		
Recurrent Projects	Leadership development plan	15,760
Specialist Advice	External advice in relation to employee management and industrial relations	8,000
<b>OTHER GOVERNANCE</b>		
<b>Employee Costs</b>		
Salaries	Contract position to provide additional governance support as approved through November 2019 budget review. Recruitment was delayed during Covid.	100,000
<b>Operational Expenses</b>		
Internal Audit Fees	Internal audit program in accordance with Strategic Audit Plan.	63,500
<b>Recurrent Projects</b>		
Recurrent Projects	Review of the Corporate Business Plan and other Governance projects.	43,000
<b>Non-recurrent Projects</b>		
Non-recurrent Projects	Local Government Reviews	50,000
<b>FINANCIAL SERVICES</b>		
<b>Recurrent Projects</b>		
Reviews	Various procedure and operational reviews	16,240
Process Improvements	Process improvement	7,650
Asset Valuations	Valuation of Assets at Fair Value	105,000
<b>Non-recurrent Projects</b>		
Non-recurrent Projects	Implementation of Accounts Payable Workflow system.	50,000
<b>INFORMATION SERVICES</b>		
<b>Operational Expenses</b>		
Offsite Storage Fees	Sorting of records from Operations Centre	5,000
Internet Services	Internet Services	55,000
Software Maintenance	Authority Tru-up	60,000
<b>Recurrent Projects</b>		
Reviews	Internal audit on security and systems.	100,000
<b>COMMERCIAL PARKING</b>		
<b>Recurrent Projects</b>		
Parking Projects	Collection of data for website integration	55,000

**CARRIED FORWARD SCHEDULE**  
**Operating Carried Forward Projects 2021/22**

Activity	Description	Amount
<b>COMMUNITY &amp; DEVELOPMENT SERVICES</b>		
<b>ECONOMIC DEVELOPMENT</b>		
<b>Recurrent Projects</b>		
Business Attraction and Retention	Actions from the draft Business Investment Plan eg. Small business start-up initiatives, incubator support programs and pedestrian movement data collection.	21,500
<b>Non-recurrent Projects</b>		
Business Grants	Business Grants Program	19,800
<b>PLACE MANAGEMENT</b>		
<b>Operational Expenses</b>		
Street Decoration Maintenance	Festive lighting maintenance	15,600
Market Research	Market Research as part of a review of the Marketing Strategy and in particular destination event attraction and retention.	8,500
Place Sponsorship	Implementation of place sponsorship actions from the Place Plan	29,000
Place Activation	Support recovery programs and activations as identified via EBSAC	61,550
CBD Promotions	Funding for actions within the place Plan, and Marketing Strategy	34,500
<b>Non-recurrent Projects</b>		
Festive Decorations	Festive Decorations	90,000
<b>MUSEUM</b>		
<b>Recurrent Projects</b>		
Local History Projects	Local History initiatives	15,900
<b>Non-recurrent Projects</b>		
Non-recurrent Projects	Storage and collection works, digitisation project development	13,700
<b>LIBRARY</b>		
<b>Non-recurrent Projects</b>		
New Initiatives	Homelessness initiatives	5,670
<b>COMMUNITY PROGRAMS</b>		
<b>Other Expenses</b>		
Partnership Contributions - Homelessness	Partnerships in homelessness initiatives	50,000
<b>Recurrent Projects</b>		
Social Development Projects	Deliver support to vulnerable members of the community through health and wellbeing initiatives e.g. homelessness mental health	3,900
Health & Wellbeing Initiatives	Community health and wellbeing initiatives	4,000
<b>Non-recurrent Projects</b>		
Non-recurrent Projects	Completion of Social Infrastructure Report	49,500
New Initiatives		1,500
<b>COMMUNITY DEVELOPMENT SERVICES</b>		
<b>Non-recurrent Projects</b>		
Non-recurrent Projects	Reconciliation Action Plan	80,000
New Initiatives	Culture and Arts workshops	3,000
<b>PLANNING SERVICES</b>		
<b>Recurrent Projects</b>		
Planning and Heritage Studies	Actions implement from the City's Local Planning Strategy - local development, precinct and master plan studies including heritage studies	217,700
<b>Non-recurrent Projects</b>		
Subi East	Specialist advice and assistance for Subi East master planning, an project management of Subi East redevelopment.	233,110
Precinct Planning	Detailed studies to support Local Planning Scheme and Local Planning Strategy progression and implementation	55,990

**CARRIED FORWARD SCHEDULE**  
**Operating Carried Forward Projects 2021/22**

Activity	Description	Amount
<b>TECHNICAL SERVICES</b>		
<b>HEALTH &amp; COMPLIANCE SERVICES</b>		
<b>Recurrent Projects</b>		
Recurrent Projects	Public health education programs	5,000
<b>Non-recurrent Projects</b>		
Public Health Plan	Implementation of Public Health Plan	25,000
Non-recurrent Projects	Parking permit review	30,000
<b>BUILDING SERVICES</b>		
<b>Recurrent Projects</b>		
Public Information Programme	Building education program focusing on private swimming pool enclosure safety	1,000
<b>PARKS OVERHEADS</b>		
<b>Recurrent Projects</b>		
Data Acquisition	Data Capture - Urban Forest/Parks Assets	15,000
Management Plans	Nicholson Road Reserve management plan	48,200
<b>Non-recurrent Projects</b>		
Regional Joint Initiatives	WESROC projects (including aquafer recharge)	100,000
Greens Operations	Greens Operations projects	40,000
<b>INFRASTRUCTURE SERVICES</b>		
<b>Recurrent Projects</b>		
Sustainability & Resilience Strategy Projects	Initiatives from the Sustainability & Resilience Strategy	86,600
Data Acquisition	Collection of data to support the Asset Management Working Group outcomes	30,000
Transport Access & Parking Strategy Projects	Implementation of the Laneway Strategy	107,370
Asset Management	Road and Footpath Condition Assessment	80,000
<b>Non-recurrent Projects</b>		
Non-recurrent Projects	Streetlight Pole Testing	265,000
Facility Management Projects	Facility Management projects	45,000
<b>WASTE OVERHEADS</b>		
<b>Recurrent Projects</b>		
Recurrent Projects	Waste review	30,255
<b>Total</b>		<b>2,810,995</b>

# **PROGRAM STATEMENTS**

## **Program Statements**

### **Table of Contents**

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

**City of Subiaco**  
**Program Statement Report 2020/21**

	<b>Adopted Budget 2020/21 \$</b>	<b>Revised Budget 2020/21 \$</b>	<b>Estimated Actuals 2020/21 \$</b>	<b>Proposed Budget 2021/22 \$</b>
<b>OPERATING REVENUE</b>				
Executive Management	1,050	1,050	3,785	6,930
Members of Council	0	0	0	0
Human Resources	70,000	70,000	142,750	70,000
Financial Services	38,000	38,000	53,000	38,000
Rates	24,777,332	25,181,332	24,936,665	25,418,167
Other General Purpose Income	1,219,530	466,840	478,950	762,440
Customer Services	0	0	850	0
Property & Assets/Investment Properties	5,148,130	5,148,130	5,653,015	5,834,740
Commercial Parking	1,658,640	1,944,640	2,690,100	2,232,776
Health Services	49,350	49,350	28,700	104,580
Building Services	134,060	189,060	278,100	218,560
Compliance Services	902,300	902,300	934,700	961,300
Town Planning & Regional Development	187,700	211,700	287,400	238,700
Community Development & Programs	15,000	15,000	10,570	15,000
Library/Museum	19,800	19,800	11,320	19,800
Lords	2,555,130	2,555,130	2,898,180	3,056,000
Waste Services/Waste Operations	4,705,210	4,705,210	4,561,800	4,561,180
Plant Operations	0	0	2,300	0
Parks Services/Parks Operations/Parks Road Reserve Operations	263,800	639,705	194,750	891,655
Infrastructure Services/Infrastructure Operations	1,311,000	1,759,670	1,602,820	948,167
Facilities Management	130,260	130,260	154,230	132,490
<b>Total Operating Revenue</b>	<b>43,186,292</b>	<b>44,154,677</b>	<b>45,057,485</b>	<b>45,510,485</b>
<b>OPERATING EXPENDITURE</b>				
Executive Management	(1,532,550)	(1,782,550)	(1,763,090)	(1,541,370)
Members of Council	(1,098,390)	(1,142,930)	(1,064,810)	(1,214,015)
Other Governance	(1,314,142)	(1,463,642)	(1,128,475)	(1,716,580)
Communications & Engagement	(936,400)	(956,150)	(786,230)	(974,940)
Human Resources	(910,460)	(982,460)	(1,010,520)	(978,560)
Financial Services	(1,486,670)	(1,581,670)	(1,417,130)	(1,663,000)
Other General Purpose Income	(660,130)	(706,680)	(642,700)	(621,280)
Information Services	(2,243,450)	(2,484,800)	(2,270,200)	(2,677,910)
Customer Services	(688,670)	(688,670)	(679,820)	(705,260)
Property & Assets/Investment Properties	(2,027,700)	(2,053,930)	(1,989,120)	(2,192,620)
Commercial Parking	(1,181,300)	(1,237,543)	(1,189,457)	(1,106,700)
Health Services	(951,980)	(974,740)	(925,210)	(1,091,960)
Building Services	(684,410)	(789,410)	(768,860)	(779,300)
Compliance Services	(2,658,110)	(2,726,350)	(2,543,950)	(2,598,220)
Town Planning & Regional Development	(2,462,830)	(2,721,690)	(2,177,440)	(2,843,030)
Community Development & Programs	(1,587,990)	(2,026,540)	(1,639,440)	(1,701,250)
Economic Development	(707,160)	(824,350)	(816,300)	(691,520)
Place Management	(1,564,800)	(1,823,550)	(1,570,100)	(1,684,070)
Public Art	(139,760)	(159,760)	(119,380)	(135,540)
Library/Museum	(2,134,070)	(2,217,680)	(2,142,190)	(2,164,450)
Lord's	(5,183,760)	(5,181,410)	(5,283,500)	(5,366,490)
Operations Centre	(212,030)	(312,030)	(327,650)	(211,750)
Waste Services/Waste Operations	(5,166,075)	(5,290,685)	(4,990,917)	(4,995,357)
Plant Operations	(635,680)	(705,680)	(704,715)	(643,080)
Parks Services/Parks Operations/Parks Road Reserve Operations	(6,424,900)	(6,604,316)	(6,439,332)	(6,734,476)
Infrastructure Services/Infrastructure Operations	(6,283,730)	(6,600,781)	(5,801,410)	(6,097,862)
Undergrounding Powerlines	(242,540)	(242,540)	(242,540)	(230,090)
Facilities Management	(1,316,390)	(1,376,540)	(1,355,741)	(1,270,460)
<b>Total Operating Expenditure</b>	<b>(54,436,077)</b>	<b>(57,659,077)</b>	<b>(53,790,227)</b>	<b>(54,631,140)</b>
<b>OVERHEAD RECOVERY</b>				
Executive Management	1,531,500	1,781,500	1,759,305	1,534,440
Communications & Engagement	936,400	956,150	786,230	974,940
Human Resources	840,460	912,460	867,770	908,560
Financial Services	1,448,670	1,543,670	1,364,130	1,625,000
Information Services	2,243,450	2,484,800	2,270,200	2,677,910
Customer Services	688,670	688,670	678,970	705,260
Plant Operations	635,680	705,680	702,415	643,080
Operations Centre	212,030	312,030	327,650	211,750
<b>Total Overhead Recovery</b>	<b>8,536,860</b>	<b>9,384,960</b>	<b>8,756,670</b>	<b>9,280,940</b>
<b>NET RESULT</b>	<b>(2,712,925)</b>	<b>(4,119,440)</b>	<b>23,928</b>	<b>160,285</b>

## Budget Management Report

	<b>Adopted Budget 2020/21</b>	<b>Revised Budget 2020/21</b>	<b>Estimated Actuals 2020/21</b>	<b>Proposed Budget 2021/22</b>
<b>EXECUTIVE MANAGEMENT</b>				
<b>REVENUE</b>				
Other Revenue	0	0	(2,735)	0
Gain on Disposal of Non-current Assets	(1,050)	(1,050)	(1,050)	(6,930)
<b>TOTAL REVENUE</b>	<b>(1,050)</b>	<b>(1,050)</b>	<b>(3,785)</b>	<b>(6,930)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,422,450	1,572,450	1,553,620	1,428,570
Administration Expenses	26,990	26,990	27,000	26,990
Operational Expenses	61,890	161,890	161,250	65,890
Depreciation	19,920	19,920	19,920	19,920
Loss on Disposal of Non-current Assets	1,300	1,300	1,300	0
Corporate Overhead Recovered	(1,531,500)	(1,781,500)	(1,759,305)	(1,534,440)
<b>TOTAL EXPENDITURE</b>	<b>1,050</b>	<b>1,050</b>	<b>3,785</b>	<b>6,930</b>
<b>TOTAL EXECUTIVE MANAGEMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MEMBERS OF COUNCIL</b>				
<b>EXPENDITURE</b>				
Administration Expenses	10,100	10,100	9,950	10,100
Operational Expenses	4,120	4,120	1,000	4,120
Other Expenses	473,500	473,500	438,300	413,115
Depreciation	230	230	230	230
Corporate Overhead Allocated	610,440	654,980	615,330	786,450
<b>TOTAL EXPENDITURE</b>	<b>1,098,390</b>	<b>1,142,930</b>	<b>1,064,810</b>	<b>1,214,015</b>
<b>TOTAL MEMBERS OF COUNCIL</b>	<b>1,098,390</b>	<b>1,142,930</b>	<b>1,064,810</b>	<b>1,214,015</b>
<b>OTHER GOVERNANCE</b>				
<b>EXPENDITURE</b>				
Employee Costs	446,960	446,960	320,440	653,230
Administration Expenses	5,000	5,000	2,000	2,000
Operational Expenses	116,092	141,092	77,500	174,850
Other Expenses	0	10,000	10,000	0
Recurrent Projects	75,600	75,600	32,700	63,600
Non-recurrent Projects	30,000	80,000	30,000	50,000
Corporate Overhead Allocated	640,490	704,990	655,835	772,900
<b>TOTAL EXPENDITURE</b>	<b>1,314,142</b>	<b>1,463,642</b>	<b>1,128,475</b>	<b>1,716,580</b>
<b>TOTAL OTHER GOVERNANCE</b>	<b>1,314,142</b>	<b>1,463,642</b>	<b>1,128,475</b>	<b>1,716,580</b>



## Budget Management Report

	Adopted Budget 2020/21	Revised Budget 2020/21	Estimated Actuals 2020/21	Proposed Budget 2021/22
<b>COMMUNICATIONS &amp; ENGAGEMENT</b>				
<b>EXPENDITURE</b>				
Employee Costs	545,020	545,020	536,180	560,970
Administration Expenses	1,240	1,240	650	1,240
Operational Expenses	317,620	332,620	244,500	337,460
Recurrent Projects	67,370	72,120	2,900	70,120
Non-recurrent Projects	5,150	5,150	2,000	5,150
Corporate Overhead Recovered	(936,400)	(956,150)	(786,230)	(974,940)
<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>
<b>HUMAN RESOURCES</b>				
<b>REVENUE</b>				
Other Revenue	(70,000)	(70,000)	(142,750)	(70,000)
<b>TOTAL REVENUE</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>(142,750)</b>	<b>(70,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	590,930	625,930	612,260	607,560
Administration Expenses	1,910	1,910	1,910	1,910
Operational Expenses	189,860	226,860	259,600	222,210
Other Expenses	70,000	70,000	102,750	70,000
Recurrent Projects	57,760	57,760	34,000	76,880
Corporate Overhead Recovered	(840,460)	(912,460)	(867,770)	(908,560)
<b>TOTAL EXPENDITURE</b>	<b>70,000</b>	<b>70,000</b>	<b>142,750</b>	<b>70,000</b>
<b>TOTAL HUMAN RESOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FINANCIAL SERVICES</b>				
<b>REVENUE</b>				
Other Revenue	(38,000)	(38,000)	(53,000)	(38,000)
<b>TOTAL REVENUE</b>	<b>(38,000)</b>	<b>(38,000)</b>	<b>(53,000)</b>	<b>(38,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,063,350	1,063,350	1,067,550	1,104,530
Administration Expenses	115,810	115,810	139,680	115,810
Operational Expenses	165,520	210,520	204,400	195,520
Recurrent Projects	129,000	129,000	0	183,490
Non-recurrent Projects	0	50,000	0	50,000
Depreciation	5,500	5,500	5,500	5,500
Loss on Disposal of Plant & Equipment	7,490	7,490	0	8,150
Corporate Overhead Recovered	(1,448,670)	(1,543,670)	(1,364,130)	(1,625,000)
<b>TOTAL EXPENDITURE</b>	<b>38,000</b>	<b>38,000</b>	<b>53,000</b>	<b>38,000</b>
<b>TOTAL FINANCIAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Budget Management Report

	<b>Adopted Budget 2020/21</b>	<b>Revised Budget 2020/21</b>	<b>Estimated Actuals 2020/21</b>	<b>Proposed Budget 2021/22</b>
<b>RATES</b>				
<b>REVENUE</b>				
General Rates	(22,509,502)	(22,509,502)	(22,509,505)	(22,883,337)
Minimum Rates	(1,852,830)	(1,852,830)	(1,852,830)	(1,852,830)
Interim Rates	(350,000)	(443,000)	(344,900)	(400,000)
Back Rates	(5,000)	(316,000)	(170,700)	(5,000)
Less Rates Write Offs	0	0	770	0
Statutory Fees & Charges	0	0	0	(150,000)
Other Revenue	(60,000)	(60,000)	(59,500)	(127,000)
<b>TOTAL REVENUE</b>	<b>(24,777,332)</b>	<b>(25,181,332)</b>	<b>(24,936,665)</b>	<b>(25,418,167)</b>
<b>EXPENDITURE</b>				
Other Expenses	2,000,000	2,000,000	2,000,000	0
<b>TOTAL EXPENDITURE</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>0</b>
<b>TOTAL RATES</b>	<b>(22,777,332)</b>	<b>(23,181,332)</b>	<b>(22,936,665)</b>	<b>(25,418,167)</b>
<b>OTHER GENERAL PURPOSE INCOME</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(512,680)	(262,990)	(262,990)	(512,680)
Other Revenue	(706,850)	(203,850)	(215,960)	(249,760)
<b>TOTAL REVENUE</b>	<b>(1,219,530)</b>	<b>(466,840)</b>	<b>(478,950)</b>	<b>(762,440)</b>
<b>EXPENDITURE</b>				
Corporate Overhead Allocated	660,130	706,680	642,700	621,280
<b>TOTAL EXPENDITURE</b>	<b>660,130</b>	<b>706,680</b>	<b>642,700</b>	<b>621,280</b>
<b>TOTAL OTHER GENERAL PURPOSE INCOME</b>	<b>(559,400)</b>	<b>239,840</b>	<b>163,750</b>	<b>(141,160)</b>
<b>INFORMATION SERVICES</b>				
<b>EXPENDITURE</b>				
Employee Costs	1,152,570	1,158,970	1,160,440	1,185,170
Administration Expenses	8,760	8,760	8,500	8,760
Operational Expenses	775,320	889,970	758,890	1,076,490
Recurrent Projects	40,180	160,480	75,750	140,180
Depreciation	258,820	258,820	258,820	258,820
Loss on Disposal of Non-current Assets	7,800	7,800	7,800	8,490
Corporate Overhead Recovered	(2,243,450)	(2,484,800)	(2,270,200)	(2,677,910)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INFORMATION SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Budget Management Report

	Adopted Budget 2020/21	Revised Budget 2020/21	Estimated Actuals 2020/21	Proposed Budget 2021/22
<b>CUSTOMER SERVICES</b>				
<b>REVENUE</b>				
Statutory Fees & Charges	0	0	(850)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(850)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	472,190	472,190	477,940	481,020
Administration Expenses	90,330	90,330	87,330	106,090
Operational Expenses	102,000	102,000	101,800	102,000
Recurrent Projects	18,300	18,300	6,900	10,300
Depreciation	5,850	5,850	5,850	5,850
Corporate Overhead Recovered	(688,670)	(688,670)	(678,970)	(705,260)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>850</b>	<b>0</b>
<b>TOTAL CUSTOMER SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PROPERTY &amp; ASSET SERVICES</b>				
<b>EXPENDITURE</b>				
Employee Costs	527,260	527,260	581,130	677,720
Administration Expenses	4,340	4,340	2,200	4,340
Operational Expenses	97,660	97,660	39,140	97,660
Recurrent Projects	41,210	41,210	0	41,210
Non-recurrent Projects	51,510	51,510	51,510	51,510
Corporate Overhead Allocated	344,450	370,680	336,350	358,910
<b>TOTAL EXPENDITURE</b>	<b>1,066,430</b>	<b>1,092,660</b>	<b>1,010,330</b>	<b>1,231,350</b>
<b>TOTAL PROPERTY &amp; ASSET SERVICES</b>	<b>1,066,430</b>	<b>1,092,660</b>	<b>1,010,330</b>	<b>1,231,350</b>
<b>INVESTMENT PROPERTIES</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(4,556,830)	(4,556,830)	(5,111,850)	(5,243,440)
Other Revenue	(591,300)	(591,300)	(541,165)	(591,300)
<b>TOTAL REVENUE</b>	<b>(5,148,130)</b>	<b>(5,148,130)</b>	<b>(5,653,015)</b>	<b>(5,834,740)</b>
<b>EXPENDITURE</b>				
Operational Expenses	865,980	865,980	884,070	865,980
Other Expenses	95,200	95,200	94,630	95,200
Depreciation	90	90	90	90
<b>TOTAL EXPENDITURE</b>	<b>961,270</b>	<b>961,270</b>	<b>978,790</b>	<b>961,270</b>
<b>TOTAL INVESTMENT PROPERTIES</b>	<b>(4,186,860)</b>	<b>(4,186,860)</b>	<b>(4,674,225)</b>	<b>(4,873,470)</b>

## Budget Management Report

	Adopted Budget 2020/21	Revised Budget 2020/21	Estimated Actuals 2020/21	Proposed Budget 2021/22
<b>COMMERCIAL PARKING</b>				
<b>REVENUE</b>				
Capital Grants & Subsidies	0	(53,000)	(53,000)	0
Parking Fees & Permits	(1,633,640)	(1,866,640)	(2,612,100)	(2,207,776)
Other Revenue	(25,000)	(25,000)	(25,000)	(25,000)
<b>TOTAL REVENUE</b>	<b>(1,658,640)</b>	<b>(1,944,640)</b>	<b>(2,690,100)</b>	<b>(2,232,776)</b>
<b>EXPENDITURE</b>				
Employee Costs	315,220	315,220	314,650	237,240
Administration Expenses	80,150	80,150	80,150	80,150
Operational Expenses	543,240	583,433	608,117	501,270
Recurrent Projects	55,000	55,000	0	55,000
Corporate Overhead Allocated	187,690	203,740	186,540	233,040
<b>TOTAL EXPENDITURE</b>	<b>1,181,300</b>	<b>1,237,543</b>	<b>1,189,457</b>	<b>1,106,700</b>
<b>TOTAL COMMERCIAL PARKING</b>	<b>(477,340)</b>	<b>(707,097)</b>	<b>(1,500,643)</b>	<b>(1,126,076)</b>
<b>ECONOMIC DEVELOPMENT</b>				
<b>REVENUE</b>				
Government Operating Grants	0	(47,500)	(47,500)	0
Other Revenue	0	0	(6,000)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>(47,500)</b>	<b>(53,500)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	300,200	300,200	292,060	307,930
Administration Expenses	5,590	5,590	3,950	5,590
Operational Expenses	41,190	41,190	92,600	41,190
Other Expenses	20,000	20,000	20,000	20,000
Recurrent Projects	227,840	305,540	283,800	186,340
Non Recurrent Projects	0	30,300	10,500	19,800
Depreciation	9,900	9,900	9,900	9,900
Corporate Overhead Allocated	102,440	111,630	103,490	100,770
<b>TOTAL EXPENDITURE</b>	<b>707,160</b>	<b>824,350</b>	<b>816,300</b>	<b>691,520</b>
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>707,160</b>	<b>776,850</b>	<b>762,800</b>	<b>691,520</b>

## Budget Management Report

	Adopted Budget 2020/21	Revised Budget 2020/21	Estimated Actuals 2020/21	Proposed Budget 2021/22
<b>PLACE MANAGEMENT</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	0	(80,000)	(80,000)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>(80,000)</b>	<b>(80,000)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	487,090	487,090	484,800	484,950
Administration Expenses	2,590	2,590	2,590	2,590
Operational Expenses	600,990	707,790	558,500	698,140
Other Expenses	92,000	92,000	92,000	82,000
Recurrent Projects	128,780	181,880	91,150	218,780
Non Recurrent Projects	111,810	198,910	198,900	21,810
Loss on Disposal of Non-current Assets	8,140	8,140	8,140	15,860
Corporate Overhead Allocated	133,400	145,150	134,020	159,940
<b>TOTAL EXPENDITURE</b>	<b>1,564,800</b>	<b>1,823,550</b>	<b>1,570,100</b>	<b>1,684,070</b>
<b>TOTAL PLACE MANAGEMENT</b>	<b>1,564,800</b>	<b>1,743,550</b>	<b>1,490,100</b>	<b>1,684,070</b>
<b>PUBLIC ART</b>				
<b>EXPENDITURE</b>				
Employee Costs	48,080	48,080	34,700	47,360
Operational Expenses	91,680	111,680	84,680	88,180
<b>TOTAL EXPENDITURE</b>	<b>139,760</b>	<b>159,760</b>	<b>119,380</b>	<b>135,540</b>
<b>TOTAL PUBLIC ART</b>	<b>139,760</b>	<b>159,760</b>	<b>119,380</b>	<b>135,540</b>
<b>HEALTH SERVICES</b>				
<b>REVENUE</b>				
Statutory Fees & Charges	(44,350)	(44,350)	(28,200)	(75,100)
Fines & Penalties	(5,000)	(5,000)	(500)	(6,000)
Gain on Disposal of Non-current Assets	0	0	0	(23,480)
<b>TOTAL REVENUE</b>	<b>(49,350)</b>	<b>(49,350)</b>	<b>(28,700)</b>	<b>(104,580)</b>
<b>EXPENDITURE</b>				
Employee Costs	538,800	538,800	539,360	546,970
Administration Expenses	17,710	17,710	20,780	17,950
Operational Expenses	34,010	34,010	28,100	51,660
Other Expenses	500	500	3,700	500
Recurrent Projects	8,030	8,030	3,000	17,000
Non-recurrent Projects	40,000	40,000	15,000	25,000
Depreciation	13,890	13,890	13,890	13,890
Loss on Disposal of Non-current Assets	16,600	16,600	16,600	0
Corporate Overhead Allocated	282,440	305,200	284,780	418,990
<b>TOTAL EXPENDITURE</b>	<b>951,980</b>	<b>974,740</b>	<b>925,210</b>	<b>1,091,960</b>
<b>TOTAL HEALTH SERVICES</b>	<b>902,630</b>	<b>925,390</b>	<b>896,510</b>	<b>987,380</b>

## Budget Management Report

	Adopted Budget 2020/21	Revised Budget 2020/21	Estimated Actuals 2020/21	Proposed Budget 2021/22
<b>BUILDING SERVICES</b>				
<b>REVENUE</b>				
Statutory Fees & Charges	(126,060)	(181,060)	(269,950)	(206,060)
Fines & Penalties	0	0	(150)	(4,500)
Other Revenue	(8,000)	(8,000)	(8,000)	(8,000)
<b>TOTAL REVENUE</b>	<b>(134,060)</b>	<b>(189,060)</b>	<b>(278,100)</b>	<b>(218,560)</b>
<b>EXPENDITURE</b>				
Employee Costs	403,170	403,170	404,370	424,110
Administration Expenses	3,670	3,670	2,150	3,670
Operational Expenses	24,160	109,160	108,100	38,550
Other Expenses	500	500	500	500
Recurrent Projects	1,000	1,000	0	3,060
Corporate Overhead Allocated	251,910	271,910	253,740	309,410
<b>TOTAL EXPENDITURE</b>	<b>684,410</b>	<b>789,410</b>	<b>768,860</b>	<b>779,300</b>
<b>TOTAL BUILDING SERVICES</b>	<b>550,350</b>	<b>600,350</b>	<b>490,760</b>	<b>560,740</b>
<b>COMPLIANCE SERVICES</b>				
<b>REVENUE</b>				
Statutory Fees & Charges	(27,000)	(27,000)	(31,000)	(27,000)
Parking Fees & Permits	(8,000)	(8,000)	(10,000)	(12,000)
Fines & Penalties	(856,300)	(856,300)	(883,450)	(906,300)
Other Revenue	(11,000)	(11,000)	(10,250)	(16,000)
<b>TOTAL REVENUE</b>	<b>(902,300)</b>	<b>(902,300)</b>	<b>(934,700)</b>	<b>(961,300)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,168,130	1,168,130	1,108,130	1,081,810
Administration Expenses	83,880	83,880	82,720	100,880
Operational Expenses	139,480	139,480	126,410	216,200
Other Expenses	184,520	184,520	171,460	215,520
Non-recurrent Projects	50,000	50,000	20,000	30,000
Depreciation	102,380	102,380	102,380	102,380
Corporate Overhead Allocated	929,720	997,960	932,850	851,430
<b>TOTAL EXPENDITURE</b>	<b>2,658,110</b>	<b>2,726,350</b>	<b>2,543,950</b>	<b>2,598,220</b>
<b>TOTAL COMPLIANCE SERVICES</b>	<b>1,755,810</b>	<b>1,824,050</b>	<b>1,609,250</b>	<b>1,636,920</b>

## Budget Management Report

	Adopted Budget 2020/21	Revised Budget 2020/21	Estimated Actuals 2020/21	Proposed Budget 2021/22
<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>				
<b>REVENUE</b>				
Statutory Fees & Charges	(186,200)	(210,200)	(286,400)	(237,200)
Fines and Penalties	(1,000)	(1,000)	0	(1,000)
Other Revenue	(500)	(500)	(1,000)	(500)
<b>TOTAL REVENUE</b>	<b>(187,700)</b>	<b>(211,700)</b>	<b>(287,400)</b>	<b>(238,700)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,163,460	1,219,060	1,219,700	1,175,910
Administration Expenses	5,370	5,370	7,070	5,370
Operational Expenses	176,900	176,900	169,100	229,230
Other Expenses	0	0	750	0
Recurrent Projects	159,230	287,430	130,500	515,660
Non-recurrent Projects	518,800	558,800	208,890	289,100
Depreciation	240	240	240	240
Corporate Overhead Allocated	438,830	473,890	441,190	627,520
<b>TOTAL EXPENDITURE</b>	<b>2,462,830</b>	<b>2,721,690</b>	<b>2,177,440</b>	<b>2,843,030</b>
<b>TOTAL TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>	<b>2,275,130</b>	<b>2,509,990</b>	<b>1,890,040</b>	<b>2,604,330</b>
<b>COMMUNITY DEVELOPMENT &amp; PROGRAMS</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	0	0	(1,000)	0
Other Revenue	(15,000)	(15,000)	(9,570)	(15,000)
<b>TOTAL REVENUE</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(10,570)</b>	<b>(15,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	641,860	641,860	641,280	677,140
Administration Expenses	7,410	7,410	9,230	7,410
Operational Expenses	265,600	270,100	264,800	275,600
Other Expenses	90,000	230,000	175,000	145,000
Recurrent Projects	71,180	71,180	67,280	103,410
Non-recurrent Projects	182,560	443,460	146,550	149,460
Corporate Overhead Allocated	329,380	362,530	335,300	343,230
<b>TOTAL EXPENDITURE</b>	<b>1,587,990</b>	<b>2,026,540</b>	<b>1,639,440</b>	<b>1,701,250</b>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>1,572,990</b>	<b>2,011,540</b>	<b>1,628,870</b>	<b>1,686,250</b>

## Budget Management Report

	Adopted Budget 2020/21	Revised Budget 2020/21	Estimated Actuals 2020/21	Proposed Budget 2021/22
<b>LIBRARY</b>				
<b>REVENUE</b>				
Other Grants	(5,000)	(5,000)	0	(5,000)
Fines & Penalties	(2,500)	(2,500)	(2,500)	(2,500)
Other Revenue	(12,000)	(12,000)	(8,420)	(12,000)
<b>TOTAL REVENUE</b>	<b>(19,500)</b>	<b>(19,500)</b>	<b>(10,920)</b>	<b>(19,500)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,055,680	1,055,680	1,055,200	1,094,330
Administration Expenses	28,870	28,870	31,500	25,300
Operational Expenses	174,530	174,530	172,750	174,530
Other Expenses	0	0	0	0
Recurrent Projects	13,390	13,390	13,300	13,390
Non-recurrent Projects	5,670	11,670	6,000	11,340
Depreciation	8,730	8,730	8,730	8,730
Corporate Overhead Allocated	343,760	377,380	347,510	326,750
Centre Maintenance Allocated	148,340	178,340	180,160	148,340
<b>TOTAL EXPENDITURE</b>	<b>1,778,970</b>	<b>1,848,590</b>	<b>1,815,150</b>	<b>1,802,710</b>
<b>TOTAL LIBRARY</b>	<b>1,759,470</b>	<b>1,829,090</b>	<b>1,804,230</b>	<b>1,783,210</b>
<b>SUBIACO MUSEUM</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	0	0	(250)	0
Other Revenue	(300)	(300)	(150)	(300)
<b>TOTAL REVENUE</b>	<b>(300)</b>	<b>(300)</b>	<b>(400)</b>	<b>(300)</b>
<b>EXPENDITURE</b>				
Employee Costs	193,850	193,850	191,810	196,490
Administration Expenses	1,330	1,330	3,850	1,330
Operational Expenses	30,180	30,180	22,000	45,200
Recurrent Projects	18,240	18,240	2,300	24,140
Non-recurrent Projects	24,000	24,000	10,300	13,700
Corporate Overhead Allocated	60,270	66,260	60,960	53,650
Centre Maintenance Allocated	27,230	35,230	35,820	27,230
<b>TOTAL EXPENDITURE</b>	<b>355,100</b>	<b>369,090</b>	<b>327,040</b>	<b>361,740</b>
<b>TOTAL MUSEUM</b>	<b>354,800</b>	<b>368,790</b>	<b>326,640</b>	<b>361,440</b>



## Budget Management Report

	Adopted Budget 2020/21	Revised Budget 2020/21	Estimated Actuals 2020/21	Proposed Budget 2021/22
<b>LORDS SPORTS</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(869,000)	(869,000)	(992,200)	(1,030,000)
Other Revenue	(10,000)	(10,000)	(100)	(10,000)
<b>TOTAL REVENUE</b>	<b>(879,000)</b>	<b>(879,000)</b>	<b>(992,300)</b>	<b>(1,040,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	159,040	159,040	274,840	309,950
Administration Expenses	16,200	16,200	16,200	17,000
Operational Expenses	34,000	34,000	40,900	33,000
Other Expenses	2,000	2,000	2,000	2,000
Lords Overhead Allocated	854,630	823,980	831,820	892,840
<b>TOTAL EXPENDITURE</b>	<b>1,065,870</b>	<b>1,035,220</b>	<b>1,165,760</b>	<b>1,254,790</b>
<b>TOTAL LORDS SPORTS</b>	<b>186,870</b>	<b>156,220</b>	<b>173,460</b>	<b>214,790</b>
<b>LORDS GROUP FITNESS</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(5,000)	(5,000)	(200)	(5,000)
Other Revenue	(535,000)	(535,000)	(646,700)	(650,000)
<b>TOTAL REVENUE</b>	<b>(540,000)</b>	<b>(540,000)</b>	<b>(646,900)</b>	<b>(655,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	440,260	547,190	431,800	385,070
Administration Expenses	7,000	7,000	7,500	7,000
Operational Expenses	100,000	100,000	100,200	100,000
Other Expenses	1,000	1,000	2,600	1,000
Lords Overhead Allocated	488,530	471,010	475,370	510,240
<b>TOTAL EXPENDITURE</b>	<b>1,036,790</b>	<b>1,126,200</b>	<b>1,017,470</b>	<b>1,003,310</b>
<b>TOTAL LORDS GROUP FITNESS</b>	<b>496,790</b>	<b>586,200</b>	<b>370,570</b>	<b>348,310</b>
<b>LORDS GYM</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	0	0	(6,500)	0
Other Revenue	(524,000)	(524,000)	(644,300)	(638,000)
<b>TOTAL REVENUE</b>	<b>(524,000)</b>	<b>(524,000)</b>	<b>(650,800)</b>	<b>(638,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	318,370	318,370	339,200	336,870
Administration Expenses	7,500	7,500	9,500	7,500
Operational Expenses	141,000	141,000	138,500	132,000
Other Expenses	1,000	1,000	2,700	1,000
Lords Overhead Allocated	514,160	495,720	500,580	537,290
<b>TOTAL EXPENDITURE</b>	<b>982,030</b>	<b>963,590</b>	<b>990,480</b>	<b>1,014,660</b>
<b>TOTAL LORDS GYM</b>	<b>458,030</b>	<b>439,590</b>	<b>339,680</b>	<b>376,660</b>

## Budget Management Report

	Adopted Budget 2020/21	Revised Budget 2020/21	Estimated Actuals 2020/21	Proposed Budget 2021/22
<b>LORDS CAFE</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(5,000)	(5,000)	(3,200)	(5,000)
Other Revenue	(356,250)	(356,250)	(359,600)	(427,500)
<b>TOTAL REVENUE</b>	<b>(361,250)</b>	<b>(361,250)</b>	<b>(362,800)</b>	<b>(432,500)</b>
<b>EXPENDITURE</b>				
Employee Costs	286,120	286,120	305,870	278,750
Administration Expenses	9,000	9,000	10,420	9,000
Operational Expenses	194,000	194,000	182,040	222,000
Lords Overhead Allocated	208,070	200,610	202,540	217,400
<b>TOTAL EXPENDITURE</b>	<b>697,190</b>	<b>689,730</b>	<b>700,870</b>	<b>727,150</b>
<b>TOTAL LORDS CAFE</b>	<b>335,940</b>	<b>328,480</b>	<b>338,070</b>	<b>294,650</b>
<b>LORDS CRECHE</b>				
<b>REVENUE</b>				
Other Revenue	(35,000)	(35,000)	(31,700)	(37,000)
<b>TOTAL REVENUE</b>	<b>(35,000)</b>	<b>(35,000)</b>	<b>(31,700)</b>	<b>(37,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	99,800	99,800	103,800	92,080
Administration Expenses	500	500	500	500
Operational Expenses	5,000	5,000	5,900	5,000
Lords Overhead Allocated	149,750	144,390	145,610	156,290
<b>TOTAL EXPENDITURE</b>	<b>255,050</b>	<b>249,690</b>	<b>255,810</b>	<b>253,870</b>
<b>TOTAL LORDS CRECHE</b>	<b>220,050</b>	<b>214,690</b>	<b>224,110</b>	<b>216,870</b>
<b>LORDS ADMINISTRATION</b>				
<b>REVENUE</b>				
Other Revenue	(1,000)	(1,000)	(1,600)	(1,000)
Gain on Disposal of Non-current Assets	(5,380)	(5,380)	(5,380)	0
<b>TOTAL REVENUE</b>	<b>(6,380)</b>	<b>(6,380)</b>	<b>(6,980)</b>	<b>(1,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,205,250	1,042,720	1,121,330	1,203,290
Administration Expenses	42,300	42,300	57,700	42,300
Operational Expenses	716,350	716,350	707,900	689,300
Other Expenses	68,030	68,030	66,840	68,030
Depreciation	418,200	418,200	418,200	418,200
Loss on Disposal of Non-current Assets	7,440	7,440	7,440	0
Corporate Overhead Allocated	595,920	649,170	593,070	762,910
Lords Overhead Recovered	(3,047,110)	(2,937,830)	(2,965,500)	(3,183,030)
<b>TOTAL EXPENDITURE</b>	<b>6,380</b>	<b>6,380</b>	<b>6,980</b>	<b>1,000</b>
<b>TOTAL LORDS ADMINISTRATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Budget Management Report

	Adopted Budget 2020/21	Revised Budget 2020/21	Estimated Actuals 2020/21	Proposed Budget 2021/22
<b>LORDS POOL</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(50,000)	(50,000)	(39,500)	(60,000)
Other Revenue	(13,000)	(13,000)	(15,400)	(17,000)
<b>TOTAL REVENUE</b>	<b>(63,000)</b>	<b>(63,000)</b>	<b>(54,900)</b>	<b>(77,000)</b>
<b>EXPENDITURE</b>				
Operational Expenses	28,000	28,000	40,400	30,000
Lords Overhead Allocated	333,600	321,610	324,720	348,540
<b>TOTAL EXPENDITURE</b>	<b>361,600</b>	<b>349,610</b>	<b>365,120</b>	<b>378,540</b>
<b>TOTAL LORDS POOL</b>	<b>298,600</b>	<b>286,610</b>	<b>310,220</b>	<b>301,540</b>
<b>LORDS FACILITIES</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(146,000)	(146,000)	(151,300)	(175,000)
<b>TOTAL REVENUE</b>	<b>(146,000)</b>	<b>(146,000)</b>	<b>(151,300)</b>	<b>(175,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	33,740	33,740	33,950	0
Operational Expenses	72,000	72,000	79,350	72,000
Lords Overhead Allocated	322,450	310,890	313,750	336,770
<b>TOTAL EXPENDITURE</b>	<b>428,190</b>	<b>416,630</b>	<b>427,050</b>	<b>408,770</b>
<b>TOTAL LORDS FACILITIES</b>	<b>282,190</b>	<b>270,630</b>	<b>275,750</b>	<b>233,770</b>
<b>RECREATION &amp; COMMUNITY FACILITIES ADMINISTRATION</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(500)	(500)	(500)	(500)
<b>TOTAL REVENUE</b>	<b>(500)</b>	<b>(500)</b>	<b>(500)</b>	<b>(500)</b>
<b>EXPENDITURE</b>				
Employee Costs	159,740	159,740	167,850	125,740
Other Expenses	0	0	0	15,000
Recurrent Projects	15,000	15,000	15,000	0
Corporate Overhead Allocated	175,920	169,620	171,110	183,660
<b>TOTAL EXPENDITURE</b>	<b>350,660</b>	<b>344,360</b>	<b>353,960</b>	<b>324,400</b>
<b>TOTAL RECREATION &amp; COMMUNITY FACILITIES ADMINISTRATION</b>	<b>350,160</b>	<b>343,860</b>	<b>353,460</b>	<b>323,900</b>

## Budget Management Report

	Adopted Budget 2020/21	Revised Budget 2020/21	Estimated Actuals 2020/21	Proposed Budget 2021/22
<b>OPERATIONS CENTRE OVERHEADS</b>				
<b>EXPENDITURE</b>				
Employee Costs	1,500	1,500	2,750	1,500
Administration Expenses	24,000	24,000	20,160	24,000
Operational Expenses	60,950	60,950	60,830	59,030
Centre Maintenance Allocated	125,580	225,580	243,910	125,660
Plant Operations Allocated	0	0	0	1,560
Less Overhead Recovered	(211,200)	(311,200)	(326,820)	(211,750)
Less Centre Maintenance Recovered	(830)	(830)	(830)	0
<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>
<b>PARKS SERVICES OVERHEADS</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	0	0	(10,000)	0
Other Revenue	0	0	(10,000)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	1,354,130	1,354,130	1,400,310	1,397,190
Administration Expenses	37,440	37,440	48,850	37,440
Operational Expenses	108,780	113,780	107,500	113,780
Other Expenses	31,930	31,930	32,830	31,930
Recurrent Projects	179,600	208,900	145,700	227,600
Non-recurrent Projects	215,070	215,070	75,050	292,070
Depreciation	31,350	31,350	31,350	31,350
Loss on Disposal of Non-current Assets	5,160	5,160	5,160	10,960
Corporate Overhead Allocated	109,670	161,395	169,474	109,526
Less Overheads Recovered	(2,073,130)	(2,159,155)	(1,996,224)	(2,251,846)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>
<b>TOTAL PARKS SERVICES OVERHEADS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WASTE SERVICES OVERHEADS</b>				
<b>EXPENDITURE</b>				
Employee Costs	345,860	345,860	372,720	353,540
Administration Expenses	12,990	12,990	11,800	11,930
Operational Expenses	23,350	23,350	38,100	20,490
Other Expenses	21,640	21,640	19,950	21,640
Recurrent Projects	30,255	30,255	0	40,555
Operations Centre Allocated	43,880	64,575	67,808	43,822
Less Overheads Recovered	(477,975)	(498,670)	(510,378)	(491,977)
<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>

## Budget Management Report

	Adopted Budget 2020/21	Revised Budget 2020/21	Estimated Actuals 2020/21	Proposed Budget 2021/22
<b>WASTE OPERATIONS</b>				
<b>REVENUE</b>				
Waste Service Charges	(4,693,910)	(4,693,910)	(4,542,500)	(4,549,880)
Other Revenue	(11,300)	(11,300)	(19,300)	(11,300)
<b>TOTAL REVENUE</b>	<b>(4,705,210)</b>	<b>(4,705,210)</b>	<b>(4,561,800)</b>	<b>(4,561,180)</b>
<b>EXPENDITURE</b>				
Operational Expenses	3,417,160	3,471,498	3,360,397	3,232,172
Other Expenses	0	0	1,000	0
Depreciation	537,020	537,020	537,020	537,020
Corporate Overhead Allocated	392,885	427,945	366,780	378,885
<b>TOTAL EXPENDITURE</b>	<b>4,347,065</b>	<b>4,436,463</b>	<b>4,265,197</b>	<b>4,148,077</b>
<b>TOTAL WASTE OPERATIONS</b>	<b>(358,145)</b>	<b>(268,747)</b>	<b>(296,603)</b>	<b>(413,103)</b>
<b>WASTE ROAD RESERVE OPERATIONS</b>				
<b>EXPENDITURE</b>				
Operational Expenses	521,360	533,462	432,150	471,290
Corporate Overhead Allocated	297,650	320,760	293,570	375,990
<b>TOTAL EXPENDITURE</b>	<b>819,010</b>	<b>854,222</b>	<b>725,720</b>	<b>847,280</b>
<b>TOTAL WASTE ROAD RESERVE OPERATIONS</b>	<b>819,010</b>	<b>854,222</b>	<b>725,720</b>	<b>847,280</b>
<b>PLANT OPERATIONS</b>				
<b>REVENUE</b>				
Other Revenue	0	0	(2,300)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(2,300)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	171,460	171,460	150,730	153,060
Administration Expenses	16,190	16,190	12,755	16,190
Operational Expenses	436,030	506,030	533,420	461,480
Other Expenses	12,000	12,000	7,810	12,350
Less Plant Operations Recovered	(635,680)	(705,680)	(702,415)	(643,080)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>2,300</b>	<b>0</b>
<b>TOTAL PLANT OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Budget Management Report

	Adopted Budget 2020/21	Revised Budget 2020/21	Estimated Actuals 2020/21	Proposed Budget 2021/22
<b>PARKS OPERATIONS</b>				
<b>REVENUE</b>				
Capital Grants & Subsidies	(166,600)	(542,505)	(67,450)	(775,055)
Fines & Penalties	0	0	(100)	0
Hire Fees/Lease Income	(15,000)	(15,000)	(15,000)	(15,000)
Other Revenue	(55,000)	(55,000)	(65,000)	(50,000)
Gain on Disposal of Non-current Assets	(27,200)	(27,200)	(27,200)	(51,600)
<b>TOTAL REVENUE</b>	<b>(263,800)</b>	<b>(639,705)</b>	<b>(174,750)</b>	<b>(891,655)</b>
<b>EXPENDITURE</b>				
Operational Expenses	2,143,090	2,153,514	2,071,933	2,191,380
Other Expenses	35,560	35,560	35,720	26,650
Depreciation	1,212,890	1,212,890	1,212,890	1,252,250
Loss on Disposal of Non-current Assets	0	0	0	27,680
Corporate Overhead Allocated	1,207,420	1,342,676	1,078,434	1,309,856
<b>TOTAL EXPENDITURE</b>	<b>4,598,960</b>	<b>4,744,640</b>	<b>4,398,977</b>	<b>4,807,816</b>
<b>TOTAL PARKS OPERATIONS</b>	<b>4,335,160</b>	<b>4,104,935</b>	<b>4,224,227</b>	<b>3,916,161</b>
<b>PARKS SERVICES ROAD RESERVE OPERATIONS</b>				
<b>EXPENDITURE</b>				
Operational Expenses	1,477,030	1,482,766	1,667,835	1,572,660
Corporate Overhead Allocated	348,910	376,910	352,520	354,000
<b>TOTAL EXPENDITURE</b>	<b>1,825,940</b>	<b>1,859,676</b>	<b>2,020,355</b>	<b>1,926,660</b>
<b>TOTAL PARKS SERVICES ROAD RESERVE OPERATIONS</b>	<b>1,825,940</b>	<b>1,859,676</b>	<b>2,020,355</b>	<b>1,926,660</b>

## Budget Management Report

	Adopted Budget 2020/21	Revised Budget 2020/21	Estimated Actuals 2020/21	Proposed Budget 2021/22
<b>INFRASTRUCTURE SERVICES OVERHEADS</b>				
<b>REVENUE</b>				
Statutory Fees & Charges	(23,500)	(23,500)	(23,500)	(23,500)
Other Revenue	(6,000)	(6,000)	(23,000)	(6,000)
<b>TOTAL REVENUE</b>	<b>(29,500)</b>	<b>(29,500)</b>	<b>(46,500)</b>	<b>(29,500)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,506,940	1,495,740	1,470,880	1,483,400
Administration Expenses	52,880	52,880	51,100	52,880
Operational Expenses	71,060	92,260	92,150	81,060
Other Expenses	86,280	86,280	98,550	86,280
Recurrent Projects	741,520	800,820	500,250	617,390
Non-recurrent Projects	320,010	320,010	6,500	310,000
Depreciation	38,050	38,050	38,050	38,050
Loss on Disposal of Non-current Assets	1,830	1,830	1,830	11,670
Operations Centre Allocated	58,480	86,060	90,368	58,402
Less Overheads Recovered	(2,847,550)	(2,944,430)	(2,303,178)	(2,709,632)
<b>TOTAL EXPENDITURE</b>	<b>29,500</b>	<b>29,500</b>	<b>46,500</b>	<b>29,500</b>
<b>TOTAL INFRASTRUCTURE SERVICES OVERHEADS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INFRASTRUCTURE ROAD RESERVE OPERATIONS</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(60,000)	(60,000)	(56,700)	(25,000)
Capital Grants & Subsidies	(1,214,760)	(1,663,430)	(1,461,120)	(868,637)
Other Revenue	(6,740)	(6,740)	(38,500)	0
Gain on Disposal of Plant & Equipment	0	0	0	(25,030)
<b>TOTAL REVENUE</b>	<b>(1,281,500)</b>	<b>(1,730,170)</b>	<b>(1,556,320)</b>	<b>(918,667)</b>
<b>EXPENDITURE</b>				
Operational Expenses	1,761,980	1,767,455	1,610,610	1,751,190
Other Expenses	5,000	178,606	178,862	0
Depreciation	2,634,210	2,634,210	2,634,210	2,697,650
Loss on Disposal of Non-current Assets	26,910	26,910	26,910	0
Corporate Overhead Allocated	1,826,130	1,964,100	1,304,318	1,619,522
<b>TOTAL EXPENDITURE</b>	<b>6,254,230</b>	<b>6,571,281</b>	<b>5,754,910</b>	<b>6,068,362</b>
<b>TOTAL INFRASTRUCTURE ROAD RESERVE OPERATIONS</b>	<b>4,972,730</b>	<b>4,841,111</b>	<b>4,198,590</b>	<b>5,149,695</b>

## Budget Management Report

	Adopted Budget 2020/21	Revised Budget 2020/21	Estimated Actuals 2020/21	Proposed Budget 2021/22
<b>UNDERGROUNDING POWERLINES</b>				
<b>EXPENDITURE</b>				
Other Expenses	242,540	242,540	242,540	230,090
<b>TOTAL EXPENDITURE</b>	<b>242,540</b>	<b>242,540</b>	<b>242,540</b>	<b>230,090</b>
 <b>TOTAL UNDERGROUNDING POWERLINES</b>	 <b>242,540</b>	 <b>242,540</b>	 <b>242,540</b>	 <b>230,090</b>
 <b>FACILITIES MANAGEMENT</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(127,100)	(127,100)	(140,930)	(127,100)
Other Revenue	(3,160)	(3,160)	(13,300)	(5,390)
<b>TOTAL REVENUE</b>	<b>(130,260)</b>	<b>(130,260)</b>	<b>(154,230)</b>	<b>(132,490)</b>
 <b>EXPENDITURE</b>				
Administration Expenses	520	520	670	520
Operational Expenses	856,560	1,041,560	1,054,799	853,110
Other Expenses	266,370	266,370	258,690	262,140
Depreciation	653,060	653,060	653,060	653,060
Facility Overheads Allocated	149,930	163,080	150,532	111,760
Less Centre Maintenance Recovered	(610,050)	(748,050)	(762,010)	(610,130)
<b>TOTAL EXPENDITURE</b>	<b>1,316,390</b>	<b>1,376,540</b>	<b>1,355,741</b>	<b>1,270,460</b>
 <b>TOTAL FACILITIES MANAGEMENT</b>	 <b>1,186,130</b>	 <b>1,246,280</b>	 <b>1,201,511</b>	 <b>1,137,970</b>



## **FEES & CHARGES**

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

Schedule of Fees and Charges.....1

## CITY OF SUBIACO - PROPOSED FEES AND CHARGES 2021/22

DESCRIPTION OF FEE OR CHARGE	2020/2021 SCHEDULED FEE	PER UNIT	2021/2022 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	45.00	per enquiry	45.00	per enquiry	Exempt	N/A
- Orders & Requisitions	90.00	per enquiry	90.00	per enquiry	Exempt	N/A
Interest on Overdue Rates & Charges	0%	per annum or as amended by legislation	7%	per annum or as amended by legislation	Exempt	N/A
Interest on Overdue Sundry Debtors	0%	per annum or as amended by legislation	7%	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	296.00	per service	296.00	per service	Exempt	N/A
240 Litre Residential Waste Service	505.00	per service	505.00	per service	Exempt	N/A
Extra 120 Litre Residential Waste Service	325.60	per service	325.60	per service	Taxed	Incl. GST
Extra 240 Litre Residential Waste Service	555.50	per service	555.50	per service	Taxed	Incl. GST
Standard Commercial Waste Service	529.00	per service	529.00	per service	Exempt	N/A
660 Litre Commercial Waste Service	1,450.00	per service	1,450.00	per service	Exempt	N/A
Extra 240 Litre Commercial Waste Service	581.90	per service	581.90	per service	Taxed	Incl. GST
Extra 660 Litre Commercial Waste Service	1,595.00	per service	1,595.00	per service	Taxed	Incl. GST
Compost bins	55.00	1x220ltr	55.00	1x220ltr	Exempt	N/A
Sale of Green Bags	5.00	each	5.00	each	Taxed	Incl. GST
<b>PARKS:</b>						
Booking Fee - Low Level Risk Event	120.00	once off booking fee	120.00	once off booking fee	Taxed	Incl. GST
Booking Fee - Medium Level Risk Event	180.00	once off booking fee	180.00	once off booking fee	Taxed	Incl. GST
Booking Fee - High Level Risk Event	1,030.00	once off booking fee	1,030.00	once off booking fee	Taxed	Incl. GST
Booking Fee - Very High Level Risk Event	2,320.00	once off booking fee	2,320.00	once off booking fee	Taxed	Incl. GST
Hire fee - Commercial Medium Level Risk Event	80.00	per day or part	80.00	per day or part	Taxed	Incl. GST
Hire fee - Commercial High Level Risk Event	180.00	per day or part	180.00	per day or part	Taxed	Incl. GST
Hire fee - Commercial Very High Level Risk Event	180.00	per day or part	180.00	per day or part	Taxed	Incl. GST
Bond - Low Level Risk Event	400.00	per event	400.00	per event	Exempt	N/A
Bond - Medium Level Risk Event	1,000.00	per event	1,000.00	per event	Exempt	N/A
Bond - High Level Risk Event	2,500.00	per event	2,500.00	per event	Exempt	N/A
Bond - Very High Level Risk Event	8,000.00	per event	8,000.00	per event	Exempt	N/A
A Bond will be applied to cover damage restoration. Bond amounts are based on risk assessment of the proposed activity						
A Bond will be applied to protect verge trees during development	To be determined on application	per development	To be determined on application	per development	Exempt	N/A
<b>INFRASTRUCTURE</b>						
Reviewing of obstruction permit applications						
- Residential skip bins (short term - 1 week)	35.00	per application	35.85	per application	Taxed	Incl. GST
- Residential permit (for construction works on verge)	103.00	per application	105.45	per application		
- Commercial permit (for construction works on verge)	154.50	per application	158.20	per application	Taxed	Incl. GST
- Full traffic management assessment	206.00	per application	210.95	per application	Taxed	Incl. GST
- Re-issues commercial permits and traffic management assessment	154.50	per application	158.20	per application	Taxed	Incl. GST
- Full traffic management assessment and road closures over 4 weeks (would require council approvals)	1,622.25	per application	1,661.20	per application	Taxed	Incl. GST
- Obstruction Permit Fees (NFP and community groups exemption - demonstrating clear benefit to the community)		per application		per application		
Crossover application	77.25	per application	79.10	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	226.60	per hour	232.05	per hour	Taxed	Incl. GST
- Consultation	185.40	per hour	189.85	per hour	Taxed	Incl. GST
- Traffic Analysis	185.40	per hour	189.85	per hour	Taxed	Incl. GST
- Asset management Advice & Setting Program	185.40	per hour	189.85	per hour	Taxed	Incl. GST
A Bond will be applied to protect city assets during development	To be determined on application	per development	To be determined on application	per development	Exempt	N/A
<b>ACCESS &amp; AMENITY</b>						
<b>Parking Stations:</b>						
<b>Precinct 3: Daglish/Jolimont</b>						
#15 Jersey Street	1.50	per hour. Daily Max \$4.00	1.50	per hour. Daily Max \$5.00	Taxed	Incl. GST
#16 Hay Street	Free	Management Licence Free	Free	Management Licence Free	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
#70 Stubbs Terrace	1.50	per hour. Daily Max \$6.00	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 \$8.00	1.50	per hour. Daily Max \$10.00	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2020/2021 SCHEDULED FEE	PER UNIT	2021/2022 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>ACCESS &amp; AMENITY (Continued)</b>						
<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 \$5.00	1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
#2 York Street	1.80	per hour. Daily Max \$5.00	1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
#3 York Street	1.80	per hour. Daily Max \$5.00	1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
#5 Subiaco Road	1.80	per hour. Daily Max \$5.00	1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
#6 Haydn Bunton Drive	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 \$5.00	1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
#19 Roberts Road	1.80	per hour. Daily Max \$5.00	1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
#20 Thomas Street	1.80	per hour. Daily Max \$5.00	1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
#63 Roberts Road	1.80	per hour. Daily Max \$5.00	1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
#64 York Street	1.80	per hour. Daily Max \$5.00	Free	First hour	Taxed	Incl. GST
- 2 hours		- 2 hours	1.00	2 hours	Taxed	Incl. GST
- 3 hours		- 3 hours	2.00	3 hours	Taxed	Incl. GST
#98 Hay Street	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 4	1.80	per hour. Daily Max \$5.00	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	1.00	2 hours	1.00	2 hours	Taxed	Incl. GST
- 3 hours	2.00	3 hours	2.00	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 \$12.00	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 \$14.00	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 \$12.00	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 \$4.00	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	1.00	2 hours	1.00	2 hours	Taxed	Incl. GST
- 3 hours	2.00	3 hours	2.00	3 hours	Taxed	Incl. GST
<b>Precinct 7: Subi Centro</b>						
#28 Roydhouse Street (North side)	1.80	per hour. Daily Max \$5.00	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 \$5.00	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 \$10.00	1.80	per hour. Daily Max \$12.00	Taxed	Incl. GST
#11 Barker Road	1.80	per hour. First hour free, Daily Max \$12.00	1.80	per hour. First hour free, Daily Max \$12.00	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	1.80	per hour. First hour free, Daily Max \$12.00	1.80	per hour. First hour free, Daily Max \$12.00	Taxed	Incl. GST
#14 Forrest Street	1.80	per hour. First hour free, Daily Max \$12.00	1.80	per hour. First hour free, Daily Max \$12.00	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
#23 Churchill Avenue	1.80	per hour. First hour free, Daily Max \$12.00	1.80	per hour. First hour free, Daily Max \$12.00	Taxed	Incl. GST
#24 Bagot Road	1.80	per hour. Daily Max \$10.00	1.80	per hour. Daily Max \$12.00	Taxed	Incl. GST
#25 Barker Road	1.80	per hour. Daily Max \$10.00	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		
- 3 hours	4.50	3 hours	4.50	3 hours		
#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
#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
#34 Forrest 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	2020/2021 SCHEDULED FEE	PER UNIT	2021/2022 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>ACCESS &amp; AMENITY (Continued)</b>						
#35 Denis 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
#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
<b>Precinct 8: Town Centre (Continued)</b>						
#62 Railway Road	1.80	per hour. First hour free, Daily Max \$12.00	1.80	per hour. First hour free, Daily Max \$12.00	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	1.80	per hour. Daily Max \$10.00	1.80	per hour. Daily Max \$12.00	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	120.00	per month	180.00	per month (\$10 per weekday)	Taxed	Incl. GST
Special Purpose Parking Permits - Town Centre parking stations	175.00	per month	180.00	per month	Taxed	Incl. GST
Commercial Parking Permits - half day	5.00	per half day	10.00	per half day	Taxed	Incl. GST
Commercial Parking Permits - full day	10.00	per day	20.00	per day	Taxed	Incl. GST
Temporary Visitor Parking Permits	6.00	Payable only after 20 free permits have been used in any 12 month period	6.00	Payable only after 20 free permits have been used in any 12 month period	Taxed	Incl. GST
Resident Permits - Replacement	15.00	each	31.00	each	Exempt	N/A
Visitors Permits - Replacement	15.00	each	31.00	each	Exempt	N/A
Second Visitor Permit	31.00	each	31.00	each	Exempt	N/A
Private Parking Compliance Service Registration	115.00	per registration (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	60.00	per registration	Taxed	Incl. GST
Private Parking Compliance Service Renewals	90.00	per year (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	95.00	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	37.00	each	38.00	each	Taxed	Incl. GST
Final Demand Fee (Parking Infringement)	19.90	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	5.00	per bay/day or part thereof	Taxed	Incl. GST
Forrest Square - Hire of Space	660.00	Per day or part thereof for half the space	660.00	Per day or part thereof for half the space	Taxed	Incl. GST
Forrest Square - Hire of Space	820.00	Per day or part thereof for whole space	820.00	Per day or part thereof for whole space	Taxed	Incl. GST
<b>Amenity Functions</b>						
Impounded Shopping Trolleys	25.00	each	25.00	each	Exempt	N/A
Impound Fee - Dogs One day	40.00	per day or part thereof of (or as set by Shenton Park Dog Refuge)	40.00	per day or part thereof of (or as set by Shenton Park Dog Refuge)	Taxed	Incl. GST
Impound Fee - Dogs After day one	10.00	per day (or as set by Shenton Park Dog Refuge)	10.00	per day (or as set by Shenton Park Dog Refuge)	Taxed	Incl. GST
Impound Fee - Cats	25.00	per day or part thereof (or as set by Cat Haven)	25.00	per day or part thereof (or as set by Cat Haven)	Taxed	Incl. GST
<b>Abandoned Vehicle Release Fee</b>						
Abandoned Vehicle Release Fee - Stage 1	125.00	each	125.00	each	Exempt	Incl. GST
Abandoned Vehicle Release Fee - Stage 2	270.00	each	270.00	each	Exempt	Incl. GST
Impounded & portable sign	67.00	each	67.00	each	Taxed	Incl. GST
Other Impounded Goods	62.00	per square metre of space occupied	60.00	per square metre of space occupied	Exempt	N/A
<b>ANIMAL REGISTRATION:</b>						
<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 an approved kennel establishment licensed under s27	\$200	per establishment or as amended by legislation	\$200	per establishment or as amended by legislation	Exempt	N/A
<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	per cat or as amended by legislation	\$100	per cat or as amended by legislation	Exempt	N/A
Application for cat registration if application is made after 31 May for registration until the next 31 October	\$10	per application or as amended by legislation	\$10	per application or as amended by legislation	Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2020/2021 SCHEDULED FEE	PER UNIT	2021/2022 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>HEALTH</b>						
Outdoor Dining Permit Application Fee	310.00	per application (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	310.00	per application	Exempt	N/A
Outdoor Dining Application Fee - Expired Permit	135.00	per application (provided a valid outdoor dining permit held within previous 30 days). (Fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	135.00	per application (provided a valid outdoor dining permit held within previous 30 days).	Exempt	N/A
Outdoor Dining Permit Fee	Free	per year	Free	per year	Exempt	N/A
Outdoor Dining Permit Transfer Fee	50.00	per application (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	50.00	per application	Exempt	N/A
Street Trading (standard permit) Application Fee	79.00	per application (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	80.00	per application	Exempt	N/A
Street Trading Permit Transfer Fee	50.00	per application (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	50.00	per application	Exempt	N/A
Street Trading Permit Fee - Daily	60.00	per day (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	65.00	per day	Exempt	N/A
Street Trading Permit Fee - Monthly	125.00	per month (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	130.00	per month	Exempt	N/A
Street Trading Permit Fee - Annual	250.00	per year (fee to be charged at 50% during the declared state of emergency for Western Australia)	255.00	per year	Exempt	N/A
Street Trading Permit (local business goods display) Fee	Free	per year	Free	per year	Exempt	N/A
Street Market Permit Application Fee	265.00	per application (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	265.00	per application	Exempt	N/A
Street Market Permit Fee - Annual	10.00	per stall per year to a maximum of \$350.00 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	10.00	per stall per year to a maximum of \$350.00	Exempt	N/A
Street Market Permit Fee - Monthly	5.00	per stall per month to a maximum of \$200.00 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	5.00	per stall per month to a maximum of \$200.00	Exempt	N/A
Street Market Permit Fee - Daily	130.00	per day (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	135.00	per day	Exempt	N/A
Street Market Permit Transfer Fee	50.00	per transfer (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	50.00	per transfer	Exempt	N/A
Lodging House Registration Fee	180.00	per year or as amended by legislation	180.00	per year or as amended by legislation	Exempt	N/A
Food business notification / registration fee	50.00	per application (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	50.00	per application	Exempt	N/A
Food business annual risk assessment fee - high risk or 3 inspections	360.00	pro rata charges where business does not operate for full year (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	360.00	pro rata charges where business does not operate for full year	Exempt	N/A
Food business annual risk assessment fee - medium risk or 2 inspections	240.00	pro rata charges where business does not operate for full year (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	240.00	pro rata charges where business does not operate for full year	Exempt	Excl. GST
Food business annual risk assessment fee - low risk or 1 inspection	120.00	pro rata charges where business does not operate for full year (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	120.00	pro rata charges where business does not operate for full year	Exempt	N/A
Food business application fee (assessment of plans)	155.00	per application (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	155.00	per application	Taxed	Incl. GST
Food business re-inspection fee	150.00	per inspection, if additional inspection is required by an authorised officer under the Food Act 2008 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	150.00	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	50.00	per notification to a maximum of \$150.00 per year (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	50.00	per notification to a maximum of \$150.00 per year	Exempt	N/A
Request for replacement of licence or registration certificate	40.00	per certificate (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	40.00	per certificate	Taxed	Incl. GST
Settlement enquiry - food business	125.00	per application (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	125.00	per application	Taxed	Incl. GST
Settlement enquiry - other health premises	61.00	per application (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	65.00	per application	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2020/2021 SCHEDULED FEE	PER UNIT	2021/2022 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>HEALTH (Continued)</b>						
Liquor Act Section 39 & 55 Certification & ETPS	125.00	per certificate (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	125.00	per certificate	Free	Excl. GST
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
Application for approved venue	15,000.00	per application - Estimate of the cost of assessing and processing the application to a maximum of \$15,000.00	15,000.00	per application - Estimate of the cost of assessing and processing the application to a maximum of \$15,000.00	Exempt	N/A
Late Notice of Notifiable Event Fee	500.00	per application or as amended by legislation	500.00	per application or as amended by legislation	Exempt	N/A
Laboratory analysis request	75.00	per hour per request plus analysis cost	75.00	per hour per request plus analysis cost	Taxed	Incl. GST
Application for approval of a public building	125.00	per application or as amended by legislation (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	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 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	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 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	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 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	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 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	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 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	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 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	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	Free	per application or as amended by legislation	Exempt	N/A
Application for the approval of a sewage treatment apparatus	118.00	per application or as amended by legislation	118.00	per application or as amended by legislation	Exempt	N/A
Issue of a permit to use a sewage treatment apparatus	118.00	per permit or as amended by legislation	118.00	per permit or as amended by legislation	Exempt	N/A
Application to keep bees	350.00	per application	350.00	per application	Exempt	N/A
Registration of an offensive trade - Laundries, dry-cleaning establishments	147.00	per year or as amended by legislation	147.00	per year or as amended by legislation	Exempt	N/A
Registration of any other offensive trade not specified	298.00	per year or as amended by legislation	298.00	per year or as amended by legislation	Exempt	N/A
<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 y 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 \$105.00	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 y 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 y the City of Subiaco, but not less than \$105.00	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 y 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 y the City of Subiaco, but not less than \$105.00	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	105.00	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	\$105.00 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	105.00	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	105.00	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	105.00	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	105.00	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	105.00	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	\$11.60 for each strata unit covered by the application, but not less than \$115.00	per application or as amended by legislation	Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2020/2021 SCHEDULED FEE	PER UNIT	2021/2022 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>BUILDING (Continued)</b>						
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 y 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 y the City of Subiaco, but not less than \$105.00	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 y 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 y the City of Subiaco, but not less than \$105.00	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	105.00	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	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	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	105.00	per application or as amended by legislation	Exempt	N/A
Certificate of Design Compliance - Value of works \$30,000 or less	310.00	per application	317.45	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works- Value of works \$30,000 or less	540.00	per application	552.95	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$30,001 to \$60,000	442.00	per application	452.60	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	750.00	per application	768.00	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$60,001 to \$100,000	565.00	per application	578.55	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised works - Value of works \$60,001 to \$100,000	970.00	per application	993.30	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 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
Certificate of Construction Compliance - Value of works \$30,000 or less	310.00	per application	317.45	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,000 or less	540.00	per application	552.95	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$30,001 to \$60,000	442.00	per application	452.60	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	750.00	per application	768.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$60,001 to \$100,000	565.00	per application	578.55	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	970.00	per application	993.30	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 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
Certificate of Building Compliance - Value of works \$30,000 or less	310.00	per application	317.45	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,000 or less	540.00	per application	552.95	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$30,001 to \$60,000	442.00	per application	452.60	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	750.00	per application	768.00	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$60,001 to \$100,000	565.00	per application	578.55	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	970.00	per application	993.30	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works more than \$100,000	\$450.00 plus 0.1% of the estimated value of the works	per application	\$450.00 plus 0.1% of the estimated value of the works	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works more than \$100,000	\$900.00 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	130.00	per hour	130.00	per hour	Taxed	Incl. GST
Sign Licence Fee	55.00	per application	55.00	per application	Exempt	N/A
Hoarding, Material on street	1.00	per month per m2 or as amended by legislation	1.00	per month per m2 or as amended by legislation	Exempt	N/A
Photocopying	0.50	per A4 equivalent	0.50	per A4 equivalent	Taxed	Incl. GST
Plan Copy (external printing)	Cost	cost of external printing provider	Cost	cost of external printing provider	Taxed	Incl. GST
Plan Archival Search	50.00	per search request	50.00	per search request	Taxed	Incl. GST
Plan Archival Search - Commercial / Industrial	120.00	per search request	120.00	per search request	Taxed	Incl. GST
Annual Pool Inspection Fee	26.50	per pool per year	26.50	per pool per year	Exempt	N/A
Unscheduled Pool Inspection Fee	118.00	per inspection (includes copy of inspection report) (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	120.00	per inspection (includes copy of inspection report)	Taxed	Incl. GST
Request additional copy of swimming pool inspection report	35.00	per request	35.00	per request	Taxed	Incl. GST
Building Services Levy - Building Permit (Work value \$45,000 or less)	61.65	per application as amended by legislation	61.65	per application as amended by legislation	Exempt	N/A
Building Services Levy - Building Permit (Work value more than \$45,000)	0.137% of the value of 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



DESCRIPTION OF FEE OR CHARGE	2020/2021 SCHEDULED FEE	PER UNIT	2021/2022 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>BUILDING (Continued)</b>						
Building Services Levy - Occupancy Permit or Building Approval Certificate (Unauthorised works - Value \$45,000 or less)	123.30	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	123.30	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	Exempt	N/A
Building Services Levy - Occupancy Permit or Building Approval Certificate (Unauthorised works - Value more than \$45,000)	0.274% of the value of the work	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	0.274% of the value of the work	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	Exempt	N/A
Building Construction Industry Training Fund - Value of works more than \$19,999.00	0.2% of the estimated value of the 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 1 been carried out and the estimated cost of the development is —						
(a) not more than \$50 000	147.00	Or as amended by legislation	147.00	Or as amended by legislation	Exempt	N/A
(b) more than \$50 000 but not more than \$500 000	0.32% of the estimated cost of development	Or as amended by legislation	0.32% of the estimated cost of development	Or as amended by legislation	Exempt	N/A
(c) more than \$500 000 but not more than \$2.5 million	\$1 700 + 0.257% for every \$1 in excess of \$500 000	Or as amended by legislation	\$1 700 + 0.257% for every \$1 in excess of \$500 000	Or as amended by legislation	Exempt	N/A
(d) more than \$2.5 million but not more than \$5 million	\$7 161 + 0.206% for every \$1 in excess of \$2.5 million	Or as amended by legislation	\$7 161 + 0.206% for every \$1 in excess of \$2.5 million	Or as amended by legislation	Exempt	N/A
(e) more than \$5 million but not more than \$21.5 million	\$12 633 + 0.123% for every \$1 in excess of \$5 million	Or as amended by legislation	\$12 633 + 0.123% for every \$1 in excess of \$5 million	Or as amended by legislation	Exempt	N/A
(f) more than \$21.5 million	34,196.00	Or as amended by legislation	34,196.00	Or as amended by legislation	Exempt	N/A
Determining a development application (other than for an extractive industry) where the development has commenced or been 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
Determining a development application for an extractive industry where the development has not commenced or been carried 3 out	739.00	Or as amended by legislation	739.00	Or as amended by legislation	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	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	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 8 approval expires	73.00	Or as amended by legislation	73.00	Or as amended by legislation	Exempt	N/A
Determining an application for the renewal of an approval of home occupation where the application is made after the approval 9 has expired	The fee in item 8 plus, by way of penalty, twice that fee	Or as amended by legislation	The fee in item 8 plus, by way of penalty, twice that fee	Or as amended by legislation	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
(c) more than 195 lots	\$7,393	or as amended by legislation	\$7,393	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 10 item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	295.00	or as amended by legislation	295.00	or as amended by legislation	Free	N/A
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which 11 item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	The fee in item 10 plus, by way of penalty, twice that fee	Or as amended by legislation	The fee in item 10 plus, by way of penalty, twice that fee	Or as amended by legislation	Free	N/A
<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

DESCRIPTION OF FEE OR CHARGE	2020/2021 SCHEDULED FEE	PER UNIT	2021/2022 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>PLANNING (Continued)</b>						
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.		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.		Exempt	N/A
<b>Other</b>						
Public consultation of DA (complex application)	231.75	each	1,000.00	each	Taxed	Incl. GST
Public consultation of DA (standard application)	118.45	each	125.00	each	Taxed	Incl. GST
Street numbering requests	108.15	each	110.75	each	Exempt	N/A
Additional Design Review Panel Considerations (p/hr)			1,350.00	per hour	Taxed	Incl. GST
Deemed-to-comply check for Single Houses			295.00	each	Exempt	N/A
Local Planning Scheme No. 5 Map (printed copy)	31.95	each	32.70	each	Exempt	N/A
Local Planning Scheme No. 5 Text (printed copy)	26.25	each	26.90	each	Exempt	N/A
Planning Policy Manual (printed copy)	26.25	each	26.90	each	Exempt	N/A
Subiaco Activity Centre Plan (printed copy)	53.05	each	54.30	each	Exempt	N/A
Subiaco Planning Strategy (printed copy)	53.05	each	54.30	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>						
Subiaco Number Plates-existing plate numbers	246.30	per plate, or as amended by Dept Transport	246.30	per plate, or as amended by Dept Transport	Taxed	Incl. GST
Subiaco Number Plates-additional requested plate numbers	246.30	per plate, or as amended by Dept Transport	246.30	per plate, or as amended by Dept Transport	Taxed	Incl. GST
Various Community Events	By Event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	By event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	Taxed	Incl. GST
<b>LIBRARY</b>						
Late item return	3.00	per item	3.00	per item	Taxed	Incl. GST
Replacement of non-returned item	Cost	per item	cost	per item	Taxed	Incl. GST
Photocopying - Black & White A4	0.20	per page	0.20	per page	Taxed	Incl. GST
Photocopying - Black & White A3	0.30	per page	0.30	per page	Taxed	Incl. GST
Photocopying - Colour A4	0.50	per page	0.50	per page	Taxed	Incl. GST
Photocopying - Colour A3	1.00	per page	1.00	per page	Taxed	Incl. GST
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
Shaun Tan Cards	0.75	per item	0.75	per item	Taxed	Incl. GST
Shaun Tan Bookmarks	0.25	per item	0.25	per item	Taxed	Incl. GST
Interlibrary loans	16.50-30.00	per item	16.50-30.00	per item	Taxed	Incl. GST
Library events	By Event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	by event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	Taxed	Incl. GST
<b>MUSEUM</b>						
History of Subiaco Book - "Tales of a Singular City"	50.00	per book	50.00	per book	Taxed	Incl. GST
Museum Photographic reproduction -various photograph sizes	By Size	To be determined by size of image purchasing	by size	To be determined by size of image purchasing	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2020/2021 SCHEDULED FEE	PER UNIT	2021/2022 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>RECREATION SERVICES - LORD'S</b>						
<b>ADMINISTRATION</b>						
Administration Fee	80.00	Per event	82.00	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	115.00	Per Hour / Staff	118.00	Per Hour / Staff	Taxed	Incl. GST
Retail Items	Market Value	Per item	Market Value	Per item	Taxed	If applicable
Seasonal Promotional Discount	5-25%	Per item	5-25%	Per item	Taxed	Incl. GST
Small Room Storage Fee	50.00	Per square metre per annum	51.20	Per square metre per annum	Taxed	Incl. GST
After Hours Opening - Centre	220.00	per hour. Subject to availability. Requires two staff	225.00	per hour. Subject to availability. Requires two staff	Taxed	Incl. GST
<b>CENTRE SERVICES</b>						
<b>Facility Hire</b>						
Meeting Room	38.10	Per Hour	39.00	Per Hour	Taxed	Incl. GST
Squash Walkway	23.70	Per Hour	24.50	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
After Hours Opening - Café	103.00	Per hour	105.00	Per hour	Taxed	Incl. GST
<b>Creche</b>						
Single Creche Visit - Member 120min	5.50	Per child per visit	5.50	Per child per visit	Taxed	Incl. GST
Single Creche Visit - Non member 120min	8.00	Per child per visit	8.00	Per child per visit	Taxed	Incl. GST
Five Visit Pass - 120min session	27.50	Per 5 Visit pass	27.50	Per 5 Visit pass	Taxed	Incl. GST
Ten Visit Pass - 120min session	49.50	Per 10 Visit pass	49.50	Per 10 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	Taxed	Incl. GST
<b>Birthday parties</b>						
Single Child	16.50	Per child	16.50	Per child	Taxed	Incl. GST
Catering Charge	16.50	Per child	16.50	Per child	Taxed	Incl. GST
<b>HEALTH AND FITNESS</b>						
<b>Casual Entry</b>						
Casual Group Fitness or Gym Visit	18.50	Per class or visit	19.00	Per class or visit	Taxed	Incl. GST
Group entry - Gym or pool or group fitness class			7.00	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	8.50	Per visit. Seniors discount does not apply	9.00	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>						
Suspension Fee (12 month & Direct Debit Memberships)	5.00 - 20.00	Per suspension per week, up to max of \$20.00	5.00-20.00	Per suspension per week, up to max of \$20.00	Taxed	Incl. GST
Direct Debit Transaction Fee	0.50	per transaction	0.50	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	14 days notice	per cancellation	14 days notice	per cancellation	Taxed	Incl. GST
Replacement Band/Fob	5.00	per lost band/fob	5.50	per lost band/fob	Taxed	Incl. GST
<b>New Memberships</b>						
Visit Pass - 10	165.00	per 10 visit pass	169.00	per 10 visit pass	Taxed	Incl. GST
Visit Pass - 20	310.00	per 20 visit pass	317.00	per 20 visit pass	Taxed	Incl. GST
Day Member - 1 Month	130.00	Per month	133.00	Per month	Taxed	Incl. GST
Day Member - 3 Months	329.00	Per 3 months	337.00	Per 3 months	Taxed	Incl. GST
Day Member - 12 Months	837.00	Per 12 months	857.10	Per 12 months	Taxed	Incl. GST
Day Member - Direct Debit (minimum 3 months)	31.35	Per fortnight	32.00	Per fortnight	Taxed	Incl. GST
Full Member - 1 Month	140.00	Per month	143.00	Per month	Taxed	Incl. GST
Full Member - 3 Months	340.00	Per 3 months	348.00	Per 3 months	Taxed	Incl. GST
Full Member - 12 Months	965.00	Per 12 months	988.00	Per 12 months	Taxed	Incl. GST
Full Member - Direct Debit (minimum 3 months)	37.12	Per fortnight	38.00	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	36.00	Per month	37.00	Per month	Taxed	Incl. GST
<b>Pool Memberships. Only Seniors Discount applies</b>						
Pool only member - 1 month	36.00	per month	37.00	per month	Taxed	Incl. GST
Pool only member - 12 months	430.00	per year	440.00	per year	Taxed	Incl. GST
Pool only member - direct debit (minimum 3 months)	16.54	per fortnight	17.00	per fortnight	Taxed	Incl. GST
<b>Corporate Memberships</b>						
100 Visit Card	900.00	Per 100 Visit pass	922.00	Per 100 Visit pass	Taxed	Incl. GST
200 Visit Card	1,700.00	Per 200 Visit pass	1,741.00	Per 200 Visit pass	Taxed	Incl. GST
400 Visit Card	2,987.00	Per 400 Visit pass	3,059.00	Per 400 Visit pass	Taxed	Incl. GST
Corporate Memberships - Tier 1 (discount)			20%	per 12 month membership	Taxed	Incl. GST
Corporate Memberships - Tier 2 (discount)			15%	per 12 month membership	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2020/2021 SCHEDULED FEE	PER UNIT	2021/2022 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>RECREATION SERVICES - LORD'S (Continued)</b>						
<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	23.70	Per hour per lane	24.25	Per hour per lane	Taxed	Incl. GST
Commerical - Single Lane Regular hirer	25.75	Per hour per lane	26.35	Per hour per lane	Taxed	Incl. GST
Commerical - Single Lane	33.00	Per hour per lane	33.80	Per hour per lane	Taxed	Incl. GST
<b>Group Fitness</b>						
<b>Facility Hire</b>						
Main Studio 1	70.00	Per hour	71.70	Per hour	Taxed	Incl. GST
Upstairs Studio 2 (inc spin bikes)	60.00	Per hour	61.45	Per hour	Taxed	Incl. GST
Upstairs Studio 2 (not inc spin bikes)	38.10	Per hour	39.00	Per hour	Taxed	Incl. GST
Group Fitness Instructor	85.50	Per class	87.55	Per class	Taxed	Incl. GST
<b>Personal Training</b>						
45 minute Session	72.00	per 45min session.	72.00	per 45min session.	Taxed	Incl. GST
45 minute session - 10 pack	684.00	per 10 pack	684.00	per 10 pack	Taxed	Incl. GST
45 minute session - 2 people	100.00	Per session. Valid 12 months from date of purchase	100.00	Per session. Valid 12 months from date of purchase	Taxed	Incl. GST
45 minute session - 10 pack-2 people			953.00	per 10 pack	Taxed	Incl. GST
Small group training			Market value	per person per session	Taxed	Incl. GST
<b>SPORTS</b>						
<b>Competitions</b>						
Team Nomination Fee - Early Bird	140.00	Per team nomination	140.00	Per team nomination	Taxed	Incl. GST
Team Nomination Fee	200.00	Per team nomination	200.00	Per team nomination	Taxed	Incl. GST
Senior Sports Team Game Fee	70.00	Per team per game	70.00	Per team per game	Taxed	Incl. GST
Junior Sports Team Game Fee	55.00	Per team per game	55.00	Per team per game	Taxed	Incl. GST
Team Withdrawal Fee	140.00	Per team	140.00	Per team	Taxed	Incl. GST
Forfeit Fee: No Show	140.00	Per team per forfeit	140.00	Per team per forfeit	Taxed	Incl. GST
Forfeit fee: Less than 24hrs notice	105.00	Per team per forfeit	105.00	Per team per forfeit	Taxed	Incl. GST
Forfeit fee: More than 24hrs notice	70.00	Per team per forfeit	70.00	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	7.20	Per person	7.50	Per person	Taxed	Incl. GST
Sports Courts casual use - 5 visit pass			37.00		Taxed	Incl. GST
Sports Courts casual use - 10 visit pass	64.80	per person per 10 pack	66.50	per person per 10 pack	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 Court 1/2 Court General Hire	32.00	Per hour Per 1/2 Court	33.00	Per hour Per 1/2 Court	Taxed	Incl. GST
Sports Court Full Court General Hire	49.50	Per hour per court	51.00	Per hour per court	Taxed	Incl. GST
Small Court Hire	21.00	Per hour per court	21.50	Per hour per court	Taxed	Incl. GST
Badminton Court Hire	21.00	Per hour per court	21.50	Per hour per court	Taxed	Incl. GST
Volleyball Setup Fee	75.00	per booking of 3 or more courts	77.00	per booking of 3 or more courts	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	33.00	Per hour per court	34.00	Per hour per court	Taxed	N/A
<b>Squash Courts</b>						
Casual Hire - Non Peak, before 5pm	21.70	Per hour per court	22.20	Per hour per court	Taxed	Incl. GST
Casual Hire - Peak, after 5pm	27.80	Per hour per court	28.50	Per hour per court	Taxed	Incl. GST
Discount - Subiaco Kings Squash Club members	0.20	Per hour per court	0.20	Per hour per court	Taxed	Incl. GST
<b>Shenton Park Community Centre</b>						
Main Hall - 100 persons	62.90	per hour	64.40	per hour	Taxed	Incl. GST
Main Hall Day Rate	403.00	per day	413.00	per day	Taxed	Incl. GST
Activity Room (Room 3/4) - 40 persons	27.80	per hour	28.50	per hour	Taxed	Incl. GST
Activity Room ( Room 2)			14.00	per hour	Taxed	Incl. GST
Activity Room - Day Rate	178.00	per day	182.00	per day	Taxed	Incl. GST
Sound System Hire	53.60	per booking	55.00	per booking	Taxed	Incl. GST
<b>The Palms Community Centre</b>						
Main Hall - 100 persons	93.80	per hour	96.00	per hour	Taxed	Incl. GST
Main Hall - Day Rate	600.00	per day	614.40	per day	Taxed	Incl. GST
<b>Subiaco Community Training Space (located at The Palms Community Centre)</b>						
Training Space - 20 people	30.00	per hour	31.00	per hour	Taxed	Incl. GST
Training Space Day rate	192.00	per day	197.00	per day	Taxed	Incl. GST
Meeting room - 8 people	20.00	per hour	21.00	per hour	Taxed	Incl. GST
Meeting Room Day Rate	128.00	per day	131.00	per day	Taxed	Incl. GST
Office 1 - 3 people	12.00	per hour	12.30	per hour	Taxed	Incl. GST
Office 1 Day Rate	77.00	per day	79.00	per day	Taxed	Incl. GST
Office 2 - 3 people	12.00	per hour	12.30	per hour	Taxed	Incl. GST
Office 2 Day Rate	77.00	per day	79.00	per day	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2020/2021 SCHEDULED FEE	PER UNIT	2021/2022 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>COMMUNITY FACILITIES</b>						
<b>Subiaco Community Centre</b>						
Main Hall - 100 persons	61.80	per hour	63.30	per hour	Taxed	Incl. GST
Main Hall - Day Rate	395.00	per day	404.50	per day	Taxed	Incl. GST
<b>Tom Dadour Community Centre</b>						
West Hall - 55 persons	39.20	per hour	40.15	per hour	Taxed	Incl. GST
West Hall - Day Rate	251.00	per day	257.00	per day	Taxed	Incl. GST
East Hall - 100 persons	45.30	per hour	46.40	per hour	Taxed	Incl. GST
East Hall - Day Rate	290.00	per day	297.00	per day	Taxed	Incl. GST
Outdoor Garden Area	26.80	per hour	27.45	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 *	12.50	per hire	12.80	per hire	Taxed	Incl. GST
Public Liability Insurance cover - Hire up to \$50 *	25.00	per hire	25.60	per hire	Taxed	Incl. GST
Public Liability Insurance cover - Hire over \$50 *	72.00	per hire	73.75	per hire	Taxed	Incl. GST
* Where hirer does not provide their own cover. An excess of \$1,000 applies to all claims under the City's policy						
Administration Fee	51.50	Per booking alteration	52.75	Per booking alteration	Taxed	Incl. GST
Cancellation Fee (> 14 days notice)	20%	Per booking	20%	Per booking	Taxed	Incl. GST
Cancellation Fee (< 14 days notice)	100%	Per booking	100%	Per booking	Taxed	Incl. GST
Regular hirer change / cancellation (14 - 30 days)	21.65	Per booking	22.15	Per booking	Taxed	Incl. GST
Regular hirer Cancellation (>30 days)	No charge	Per booking	No charge	Per booking	Taxed	Incl. GST
Cost of security callout	Market rate	per breach	Market rate	per breach	Taxed	Incl. GST
Breach of Terms & Conditions	100.00	per breach	102.40	per breach	Taxed	Incl. GST
Cleaning charge	225.00	Per booking	230.40	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	25.00	Per annum	25.60	Per annum	Taxed	Incl. GST
Medium	50.00	Per annum	51.20	Per annum	Taxed	Incl. GST
Large	100.00	Per annum	102.40	Per annum	Taxed	Incl. GST
<b>Personal Training Permit Fees</b>						
<b>Small Group</b>						
Small Group Summer	200.00	Per group	205.00	Per group	Taxed	Incl. GST
Small Group Winter	150.00	Per group	154.00	Per group	Taxed	Incl. GST
Small Group Annual	300.00	Per group	307.00	Per group	Taxed	Incl. GST
<b>Medium Group</b>						
Medium Group Summer	400.00	Per group	410.00	Per group	Taxed	Incl. GST
Medium Group Winter	300.00	Per group	307.00	Per group	Taxed	Incl. GST
Medium Group Annual	600.00	Per group	614.00	Per group	Taxed	Incl. GST
<b>Large Group</b>						
Large Group Summer	600.00	Per group	614.00	Per group	Taxed	Incl. GST
Large Group Winter	450.00	Per group	461.00	Per group	Taxed	Incl. GST
Large Group Annual	900.00	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	55.00	Per field, per session	56.00	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
Crickets Club Turf Wicket Usage	5% of annual maintenance cost	based on prior 3 year average	5% of annual maintenance cost	based on prior 3 year average	Taxed	Excl. GST
Rosalie Park Playing Field Usage - Seniors	20% of annual maintenance cost	per hour	20% of annual maintenance cost	per hour	Taxed	Excl. GST
Rosalie Park Playing Field Usage - Juniors	10% of annual maintenance cost	per hour	10% of annual maintenance cost	per hour	Taxed	Excl. GST