



City of Subiaco

Budget 2011–12

**CITY OF SUBIACO
2011/2012 BUDGET**

That the Council adopt the 2011/2012 Annual Budget for the City of Subiaco, including the following:

1. The 2011/12 Budget Document, which includes the Income Statement by Program/Nature & Type, Cash Flow Statement, Rate Setting Statement and Statement of Non-operating Expenditures, Notes to and forming part of the Budget, Schedule of Fees and Charges, and Supporting Schedules.
2. General Rate of 5.135 cents in the dollar on the Gross Rental Value of all rateable property within the district of the City of Subiaco.
3. A minimum rate of six hundred and twenty six dollars (\$626) in the General Rate in respect of any rateable property.
4. A Discount of four percent (4%) for payment of Rates made prior to 4.00pm on the due date, being 35 days after the date of Notice of valuation and rate.
5. The option of payment of rates by instalments as detailed in the Budget Document.
6. An interest charge on unpaid rates of eleven percent (11%) per annum, calculated daily, on those rates unpaid after the due date for payment and also on the outstanding balance of instalments unpaid after the due date for payment.
7. A Waste Service Charge is applied to all properties. The charges are: \$186 for one 80 litre waste service, \$240 for one 120 litre waste service or \$360 for one 240 litre waste service per property per week.
8. In addition to the deferment and/or rebate entitlements of pensioners and seniors, a 50% discount or rebate on waste charges for holders of the Commonwealth Seniors Health Card.
9. A Specified Area Rate of 1.1490 cents in the dollar on all rateable properties within the defined area of the Subiaco Central Business District as allowed under s6.37 of the Local Government Act 1995 to be used to promote the Subiaco Central Business District.
10. An Emergency Services Levy (ESL) Rate of 0.0114 cents in the dollar on the Gross Rental Value of all properties in ESL category one within the district of the City of Subiaco.
11. A maximum rate of two hundred and eighty (\$280) in the ESL Rate is applied in respect of Residential, Farming and Vacant Land.
12. A maximum rate of one hundred and sixty thousand dollars (\$160,000) in the ESL Rate be applied in respect of Commercial, Industrial and Miscellaneous Land.
13. A minimum rate of fifty five dollars (\$55) for the ESL in respect of any property.
14. An interest charge for the late payment of ESL of eleven percent (11%) per annum, calculated daily be applied to all ESL properties.
15. Two budget reviews are to be conducted, in the months of November and March of each year in accordance with Council Policy. A variance value of \$50,000 or greater be used to report material variances in the Finance Activity Statement in accordance with regulation 34 of the Local Government Financial Management Regulations 1996.
16. The City's Social Housing Reserve will be closed out. All funds will be redistributed to the Municipal Fund, and used to fund services and projects..
17. A Specified Area Reserve has been established. All unspent funds held in the municipal account up to the end of the financial year 30 June 2010, and any unspent funds from future years, to be transferred to the specified area reserve.

INTRODUCTION

CITY OF SUBIACO

2011/2012 BUDGET

INTRODUCTION

The 2011/12 Budget has been developed based on the City's Strategic Financial Plan 2010-2040 that was review and adopted in November 2010. The Strategic Financial Plan is designed to provide the financial framework for achieving the aims of the City's Strategic Plan and with a 30 year planning horizon creates a financial and governance basis within which this local government can demonstrate and ensure its long term sustainability.

The 2011/12 Budget is predicated on numerous past Council decisions including:

- Strategic Financial Plan
- Mabel Talbot Reserve Management Plan
- Cyclist, Pedestrian and Disabled Facilities
- Underground Power Program
- Subiaco Central Business District - Parking Management
- Investment Asset Policies
- Lake Jualbup Environmental Improvement Project
- Economic Development Strategy
- Community Safety and Crime Prevention Strategy
- Local Road Rehabilitation Program
- Drainage Improvement Program
- Traffic Management Improvements and Blackspot Projects
- Major Road Rehabilitation and Streetscape Improvement Program
- Parks Improvement Program
- Footpath Replacement Program
- Waste Service Initiatives and Charges

- Pro Subi Budget Requirements
- Environmental Strategy
- Community Wellbeing Strategy
- Disability Services Strategy
- Integrated Transport Strategy
- Rosalie Park Management Plan
- Operation of Lords Recreational Facility
- Public Arts Policy
- CBD Streetscape Improvements strategy

The budget reflects the extensive public consultation carried out in accordance with the City's consultation framework resulting from these decisions and the review of the City's Strategic Financial Plan.

In developing the budget Elected Members provide input and comment at concept forums prior to the plan being worked through the committee system and considered by Council.

Features of the budget are:-

- Continuing commitment to sustainable development, safety and security, town planning and other community development programs.
- Continued investment in maintaining and upgrading essential infrastructure such as roads, footpaths, drainage and buildings.
- Continued maintenance and improvement of streetscapes, parks and the general amenity of the City.
- Continuing improvements to the footpath network and improving access for people with disabilities.
- Continuation of traffic calming, pedestrian, cycling and streetscape improvements.
- Implementation of parking and access improvements.
- Implementation of the City's Environment Plan.
- Improvements to information systems and technology.

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 developments without the necessity for substantial increases in rates.

The City of Subiaco is financially strong with a diverse and stable revenue base, with little reliance on grant funding.

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 capital projects must be considered in the context of their whole of life cost. A new facility always creates a responsibility to appropriately fund for its operation and maintenance to a standard which is suitable for its purpose. Sometimes there may be legal consequences if maintenance is neglected and assets are allowed to deteriorate.

Significant funding deficits to the level required to meet sustainable financial outcomes may occur when there is a trend to under-fund local government activities, especially in the responsible and appropriate provision for programmed maintenance, renewal, enhancement and replacement of infrastructure. If decisions are made without consideration of their long term implications a cumulative affect can result in an enormous funding shortfall.

In the future the City will need to prioritise decisions about assets and asset preservation and must consider issues such as:

- Fully costing the use of assets and deciding whether benefits received justify retaining them;
- Thoroughly considering the financial impact of increasing asset stocks and acquiring new assets [on a whole of life basis];
- Considering the need to prioritise funding of renewal of existing assets ahead of spending on new assets;
- Consider rationalisation of the number of assets that need to be maintained or renewed and/or adjusting the standard of those that remain [to a "fit for purpose" level];
- Ensure that asset growth does not exceed asset renewal.

The Council will continue to face demands for increased services as community expectations grow and other providers of service continue to withdraw or under fund services.

Attempting to fund new projects and sustainably maintain existing infrastructure from the current budget without adequate consideration of the long term consequence could result in enormous pressures on rates and/or lead to a growing gap between funding needs and the funding available to properly maintain, renew, enhance or provide community assets. By definition this creates a situation which is not financially sustainable.

The 2011/12 budget has been revised from the 30 year strategic plan as a result of recent Council decisions, Local Government Reform, increases in electricity charges, and landfill charges to ensure the City maintains a financially sustainable position.

The local government reform agenda is introducing changes to how councils undertake Strategic Community Planning, which the City is well placed due to the extensive work undertaken through "Think 2030". However, the City will require additional funding to produce the Strategic Community Plan, the Corporate Plan, and establish the planning framework supported by resourcing strategies covering asset management, strategic financial management, workforce management and information, communication and technology plans.

With greater emphasis on the community, funding has also been provided for redevelopment of the City's web sites and to monitor the City services to improve our understanding of community needs.

Over the last twelve months the City has been undertaking a review of asset management which has identified both maintenance and renewal/replacement gaps for the City's infrastructure assets. Further work is being undertaken with regard to determining the renewal/replacement gap, so only the maintenance gaps have been addressed at this time. The maintenance gaps have resulted from the outcomes of the March 2010 storms, increased costs associated with maintaining our parks, and increased cost associated with the maintenance and electricity charges for street lighting.

The Council has previously deferred major projects such as additional street tree planting, public toilet strategy, lighting enhancement plan and the administration building improvements. These and other projects will continue to be reviewed by Council as part of the next strategic financial plan review to determine their timing and the appropriateness of projects to maintain the City's long term financial sustainability.

Capital Works:

The budget provides for continuation, extension and enhancement of the broad range of services and projects to be undertaken by the City, as well as several new initiatives. Details of these projects are contained in the New Capital Works and Carried Forward Programme under the supporting schedules part of the budget.

FINANCIAL RESOURCES

The City enjoys a very diverse revenue base and judiciously utilises borrowing for appropriate projects. The City is well placed to adapt in the event of unanticipated events without the necessity for substantial increases in rates.

The key elements of the City's revenue are:

- Rates (Residential) 27%
- Rates (Commercial) 16%
- Lease income 11%
- Parking 11%
- Sanitation Charges 10%
- Grants (operating) 6%
- Other User Charges 10%
- Interest Income 7%
- Other Income 2%

Financial resources should always be considered in the context of:

- A sustainable approach to asset provision and management which recognises whole of life costs
- An appropriate mix of financial resources which recognises issues of intergenerational equity.

RATES AND SUNDRY REVENUE SOURCES

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

- rates income;
- waste services charges
- user pays charges;
- statutory charges;
- contractual charges;
- grants.

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. To fund the constantly expanding range of activities, services and improvements provided for in this budget, general rates are projected to rise at 4% per annum above inflation. The local government cost index is projected to be 4.5%.

Rates and Charges for 2011/12:

The City will be subject to a whole of district revaluation to come into effect 1 July 2011. The whole of direct revaluation has resulted in an overall gross rental value for the City of Subiaco increasing by approximately 34%. On average, values for residential properties have increased less than business premises. As is always the case with

these groups, there will be some properties which are subject to differential increases and decreases.

As a result of the whole of district revaluation, the proposed rate in the dollar to achieve a balanced budget is 5.135 cents in the dollar, compared to 6.35 cents in the dollar in 2010/2011. Whilst this represents a nominal reduction of about 24%, if there had not been a whole of district revaluation, the rate in the dollar would have increased by 8.5%.

As an incentive for prompt payment, the city allows a discount for ratepayers who settle their rate bill within 35 days. Since 2002/2003 the discount offered has been 4%. As an alternative to payment in full, the option of paying in four instalments continues to be available.

Pensioners are eligible for up to 50% rebate off the rate amount or able to defer the full amount of the rates. The City also provides for a 50% discount on waste service charges to pensioners.

Seniors holding Senior Commonwealth 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 capped at currently \$249.95 in 2010/11, and have no deferment entitlement nor discount on the waste services charge.

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

In recognition that each property benefits from a broad range of services, the City sets a minimum rate. The minimum rate is proposed to continue to apply to the 11% of properties with the lowest GRV as has historically been the case. The minimum rate is proposed to change from \$593 to \$626. The City's minimum rate remains low compared to other local authorities, in the region broadly similar in size to Subiaco, which had the following minimum rates for 2010/2011:

<i>Local Government</i>	<i>Minimum Rates* 2010/2011</i>
Cambridge	\$ 908.00
Claremont	\$ 980.00
Cottesloe	\$ 845.00
Mosman Park	\$ 916.00
Nedlands	\$ 1,304.00
Peppermint Grove	\$ 882.00
Subiaco	\$ 803.00
Victoria Park	\$ 770.00
Vincent	\$ 599.00

* Include waste service charges where these are separate from rates to ensure consistency of comparisons.

The specified area rate levied for the purpose of contributing towards the promotion of the Subiaco Business District remains unchanged at 1.1490 cents in the dollar and is shown as a separate item on the rate notice.

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 FESA. The levy is shown as a separate item on the rates notice.

Waste service charge is levied on all properties. 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 putrescible waste to all properties. Waste service charges are projected to rise by 14% because of rising State Government charges on land-fill.

Waste Service Charges for 2011/12:

A Waste Service Charge of \$186 for one 80 litre waste service, \$240 for one 120 litre waste service or \$360 for one 240 litre waste service per property per week up from \$164 (80L), \$210 (120L) and \$315 (240L) as resolved by Council in May. The continuation of the 80 litre waste service provides residents the opportunity to change from a 240 litre waste service to a 120 litre waste service and save \$120 or change to an 80 litre service and save an additional \$54.

Where specific individuals benefit from the use of council property or services, charges are set to ensure the user pays for the service. Some examples are; use of the Lords sports club, parking fees, ground hire charges, photocopying, planning fees and swimming pool inspection fees. Fees and charges are generally proposed to increase in line with the increase in rates in accordance with the strategic financial plan.

Statutory charges are set scales of fees set by legislation. They include: licence fees for buildings, dogs, signs, eating houses, itinerant food vendors, lodging houses, hawkers, stall holders and traders plus fines imposed by infringement notices under the Dog, Parking and Litter Acts.

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.

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. These projects include Home and Community Care, underground power and road improvement works.

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 10-15 year cycle.

The City uses reserves to fund plant and equipment replacement, building and facilities improvements, parking and public transport improvements, community based projects and undergrounding of power throughout the City. Major initiatives supported by reserve funds include:

- Plant and equipment
- Building redevelopments
- Waste Services equipment
- Recreation Facility improvements
- Environment improvements
- Investment assets acquisitions/developments
- Infrastructure improvements
- Parks and reserve improvements

Details of reserves are contained in the Summary of Transfers to and From Reserve schedule and in the New Capital Works and Carried Forward Programme under the supporting schedules part of the budget.

LOANS

The use of borrowing within a policy framework of sustainable financial planning is a legitimate, appropriate and financially viable element in the development of financial strategies for the City's capital expenditure requirements.

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.

Loans are used by the City to fund major capital initiatives and contribute to the underground power program 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 future underground power programs and major capital developments over a 30 year horizon.

The loan strategy is predicated on using a mix of interest only and principal and interest loans with fixed and variable interest rates to cushion the potential impact of interest rate fluctuations. It has been designed to avoid the effect that the principal and interest repayments on a small number of large principal and interest loans would have on rate increases.

Major projects funded by loans include:

- Underground Power
- Chamber and Office improvements
- Business Continuity Centre
- Rosalie Park Improvements

It is estimated that all loan funds acquired by the end of the year will be utilised by the close of the financial year and that there will be no unspent loans to be carried forward.

Details of loans are contained in the “Notes to, and forming part of, 2011/2012 Annual Budget” under borrowings in the Budget Notes part of the budget.

PROGRAMS AND SERVICES

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. Provision has been made for the continued operation of the internal audit function.

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

Operational funding for safety and security improvements, including graffiti management has been included in the budget. The budget also contains provisions for the integrated transport strategy and initiatives and the City’s contribution to the shuttle bus service. In addition provision has been made for a range of capital improvements to safety and security including street lighting enhancements and car parking improvements.

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. As well as continuation of ongoing monitoring and regulatory services, funding has been provided for contaminated site investigations. Provision has also been made for conducting health promotions such as food safety and syringe disposal.

Education and Welfare: Providing community meals services, adult day centre, community care and support programs to people with special needs.

Funding has been provided for ongoing health and community care programs offset by a range of operating grants and subsidies.

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 management services expenditure incorporates the increased cost of State Government and WMRC charges on landfill at the Red Hill waste disposal facility. The City continues to be active in initiatives to reduce the amount of waste going to landfill and maximising the recovery of recyclable materials. The budget provides for enhancement to waste management and recycling with increased residential green waste collections, additional recycling facilities to encourage separation at source and recycling of recyclables in public areas.

In addition to ongoing planning approvals and regulatory service, provisions have been made for continuing work on major initiatives including the City's input to the China Green Development/Subdivision and initiation of a Town Planning Scheme review.

Recreation and Culture: Maintenance of parks and reserves, provision of library and museum services as well as a wide range of cultural and community activities. Funding continues for the extensive range of services and programs provided through the City's public library and museum. Funding for the Lords Sports Club as a council-run facility has been revised in accordance with the review of the second year of operation.

Funding provides for a broad range of community development programs and services including community visioning and engagement project, continuation of positive ageing and disability service initiatives, cultural programs and youth programs.

Provision for maintenance and operations has been made to keep the various areas of parks and reserves within the City in good condition. Major areas of expenditure include maintenance of JH Abrahams, Cliff Sadlier, Mabel Talbot and Mueller Parks, Lake Jualbup, Rankin Gardens, Theatre Gardens, Subi Centro Common and Market Square Park. Funding has been provided for improvements to parks and reserves including recreation facilities improvements. Other activities and initiatives include environmental improvements, water quality and sediment testing, greening strategy and community centre upgrades.

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

Major categories of expenditure include road and footpath maintenance, road sweeping, street tree and street light maintenance. Capital programs include major road improvements, local road improvements, laneway renewal and improvements, and footpath replacements. Funding has also been included for continuation of street tree renewal and replacement and drainage recharge program.

Economic Development: Ensuring compliance with building standards, regulations and local building laws, promoting economic development including a specified area rate to fund marketing within the central business area.

Continuation of the existing range of building services is provided, including assessment services and education, and public building inspections. The budget also contains provision for the implementation of the economic development strategy, and other initiatives.

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.

Provision has been made for ongoing property management services as part of the City's strategy to maximise the return on its investment assets and reflects Councils decision to provide more support internally.

Provision has also been made for payment of the Fair Pay commission decision effective from 1 July 2011, salary increments, other benefit enhancements, and staff training and development, have been maintained with the continuation of management/co-ordinator development programs.

To improve customer service and staff efficiency and effectiveness, a four-year program of improvements, particularly to information systems, is underway. Provision has been made for continued implementation of the Information Plan initiatives including intranet and internet development, GIS, facility booking system, parking system, records management and telephone upgrade.

STATUTORY STATEMENTS

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

	Notes	2010/2011 Adopted Budget \$	2010/2011 Revised Budget \$	2010/2011 Estimated Actual \$	2011/2012 Draft Budget \$
OPERATING REVENUE					
Rates (net of discount, also includes specified area)	3	15,364,710	15,460,710	15,515,915	16,903,230
Sanitation charges	10	3,309,581	3,309,581	3,253,510	3,817,288
Fees and charges	10	10,420,858	10,867,998	11,268,550	12,141,785
Grants and subsidies		2,136,750	2,671,976	2,614,212	2,336,578
Contributions, reimbursements and donations		329,800	465,800	631,574	795,173
Interest earnings		2,830,000	2,901,000	3,173,090	2,855,000
Profit on asset disposals	4	80,040	80,040	97,780	15,170
Other revenue		515,740	530,940	547,092	595,110
Total Operating Revenue	1,2	34,987,479	36,288,045	37,101,723	39,459,334
OPERATING EXPENDITURE					
Employee costs		(14,024,300)	(14,477,600)	(14,875,124)	(15,501,362)
Materials and contracts		(12,939,689)	(13,768,799)	(13,012,918)	(14,502,200)
Utilities (gas, electricity, water etc.)		(428,400)	(395,400)	(672,830)	(694,541)
Depreciation on non-current assets	9	(3,702,278)	(3,702,278)	(3,406,369)	(3,700,100)
Interest expenses		(239,900)	(239,900)	(203,900)	(299,060)
Insurance expenses		(361,600)	(448,100)	(438,650)	(446,500)
Loss on asset disposal	4	(165,920)	(165,920)	(108,520)	(192,000)
Other expenditure		(1,463,500)	(1,463,500)	(906,430)	(2,250,420)
Total Operating Expenditure	1,2	(33,325,587)	(34,661,497)	(33,624,741)	(37,586,183)
NET RESULT		1,661,892	1,626,548	3,476,982	1,873,151

**City of Subiaco
Income Statement by Program**

	Notes	2010/2011 Adopted Budget \$	2010/2011 Revised Budget \$	2010/2011 Estimated Actual \$	2011/2012 Draft Budget \$
OPERATING REVENUE (Excluding Contributions to Development of Assets)					
General Purpose Funding		18,569,710	18,470,210	18,851,977	19,849,970
Governance		1,800	1,800	4,185	1,800
Law Order & Public Safety		21,900	21,900	25,250	22,700
Health		124,490	124,490	142,170	148,490
Education & Welfare		977,000	992,000	1,030,910	1,032,000
Community Amenities		3,515,981	3,586,981	3,532,010	4,076,237
Recreation & Culture		3,322,808	3,337,708	3,535,511	3,923,174
Transport		3,632,000	3,845,966	3,971,860	3,952,000
Economic Services		601,250	601,250	687,700	616,080
Other Property & Services		3,477,500	4,301,700	4,532,870	4,413,661
Total Operating Revenue	1,2	34,244,439	35,284,005	36,314,443	38,036,112
OPERATING EXPENDITURE (Excluding Borrowing Costs Expense)					
General Purpose Funding		(1,130,130)	(845,130)	(927,410)	(799,790)
Governance		(1,271,080)	(1,487,080)	(1,439,660)	(1,390,610)
Law Order & Public Safety		(2,016,410)	(2,026,410)	(2,154,398)	(2,319,180)
Health		(581,150)	(548,150)	(535,750)	(666,930)
Education & Welfare		(2,009,300)	(2,000,300)	(1,969,880)	(2,093,210)
Community Amenities		(5,529,082)	(5,532,082)	(5,364,591)	(5,966,630)
Recreation & Culture		(11,673,140)	(11,691,040)	(11,008,791)	(13,133,501)
Transport		(5,880,775)	(6,093,775)	(6,392,681)	(6,372,152)
Economic Services		(1,871,450)	(1,879,450)	(1,383,710)	(2,832,750)
Other Property & Services		(1,282,250)	(2,152,260)	(2,135,450)	(1,520,370)
Total Operating Expenditure	1,2	(33,244,767)	(34,255,677)	(33,312,321)	(37,095,123)
BORROWING COSTS EXPENSE					
Recreation & Culture		(51,500)	(51,500)	(51,500)	(125,160)
Other Property & Services		(20,200)	(20,200)	(20,200)	(20,200)
Economic Services		(168,200)	(168,200)	(132,200)	(153,700)
Total Borrowing Costs Expense	6	(239,900)	(239,900)	(203,900)	(299,060)
CONTRIBUTIONS TO THE DEVELOPMENT OF ASSETS					
Education & Welfare		0	0	0	0
Recreation & Culture		12,000	0	0	150,000
Transport		936,000	924,000	689,500	1,258,051
Total Contributions to the Development of Assets	16	948,000	924,000	689,500	1,408,051
PROFIT/(LOSS) ON DISPOSAL OF ASSETS					
General Purpose Funding		0	0	0	0
Law Order & Public Safety		(31,030)	(31,030)	0	(22,950)
Education & Welfare		0	0	17,700	(5,600)
Community Amenities		(27,630)	(27,630)	(38,700)	(56,930)
Recreation & Culture		(53,400)	(53,400)	(8,180)	(44,370)
Transport		(7,230)	(7,230)	(9,190)	(23,000)
Other Property & Services		33,410	33,410	27,630	(23,980)
Total Profit/(Loss) on Disposal of Assets	4	(85,880)	(85,880)	(10,740)	(176,830)
NET RESULT		1,661,892	1,626,548	3,476,982	1,873,150

**City of Subiaco
Rate Setting Statement**

	Notes	2010/2011 Adopted Budget \$	2010/2011 Revised Budget \$	2010/2011 Estimated Actual \$	2011/2012 Draft Budget \$
OPERATING EXPENDITURE					
General Purpose Funding		(1,130,130)	(845,130)	(927,410)	(799,790)
Governance		(1,271,080)	(1,487,080)	(1,439,660)	(1,390,610)
Law Order & Public Safety		(2,047,440)	(2,057,440)	(2,154,398)	(2,342,130)
Health		(581,150)	(548,150)	(535,750)	(666,930)
Education & Welfare		(2,009,300)	(2,000,300)	(1,969,880)	(2,098,810)
Community Amenities		(5,565,852)	(5,568,852)	(5,412,431)	(6,023,560)
Recreation & Culture		(11,738,420)	(11,796,320)	(11,068,891)	(13,304,191)
Transport		(5,888,005)	(6,101,005)	(6,401,871)	(6,409,162)
Economic Services		(2,039,650)	(2,047,650)	(1,515,910)	(2,986,450)
Other Property & Services		(1,339,560)	(2,209,570)	(2,198,540)	(1,564,550)
Total Operating Expenditure	1,2	(33,610,587)	(34,661,497)	(33,624,741)	(37,586,183)
CAPITAL WORKS PROGRAMME					
Capital Expenditure					
Land and Buildings	Refer to	(921,000)	(1,040,513)	(695,603)	(7,754,000)
Furniture and Equipment	Capital	(873,320)	(986,970)	(422,900)	(970,290)
Plant and Equipment	Works	(1,632,700)	(1,960,828)	(1,960,828)	(1,659,500)
Subtotal	Programme	(3,427,020)	(3,988,311)	(3,079,331)	(10,383,790)
Infrastructure Expenditure					
Road Works		(1,794,000)	(1,758,707)	(1,117,650)	(2,837,290)
Landscape & Irrigation Works	Refer to	(75,000)	(75,000)	(35,000)	(197,298)
Drainage Works	Capital	(208,100)	(226,657)	(176,930)	(265,000)
Footpath Works	Works	(300,000)	(298,075)	(267,590)	(321,400)
Street Lighting	Programme	(296,000)	(280,600)	(100,860)	(380,000)
Car Park Improvements		(571,000)	(571,000)	(71,000)	(600,000)
Other Infrastructure		(301,505)	(157,254)	(112,790)	(275,000)
Parks and Reserves Improvements					
Irrigation Upgrades		(253,900)	(268,012)	(264,410)	(258,600)
Furniture & Lighting Upgrades		(100,000)	(90,188)	(77,620)	(112,600)
Playground Upgrades		(189,640)	(273,650)	(274,525)	(175,000)
Landscaping Upgrades		(1,319,595)	(1,199,700)	(477,180)	(2,833,500)
Subtotal		(5,408,740)	(5,198,843)	(2,975,555)	(8,255,688)
Total Capital Works Programme		(8,835,760)	(9,187,154)	(6,054,886)	(18,639,478)
OTHER OUTFLOWS					
Transfer To Reserve A/C	7	(6,459,000)	(6,459,000)	(5,743,535)	(9,841,000)
Loan Repayment - Principal	6 (f)	(905,389)	(905,389)	(889,600)	(829,810)
Non cash items					
Write Back Gain on Disposal Of Assets	4	(80,040)	(80,040)	(97,780)	(15,170)
Write Back Net Movement in Accruals & Deferred Debtors		0	0		0
Total Other Outflows		(7,444,429)	(7,444,429)	(6,730,915)	(10,685,980)
TOTAL FUNDS REQUIRED		(49,890,777)	(51,293,080)	(46,410,542)	(66,911,641)
OPERATING REVENUE					
General Purpose Funding (excluding rates)		3,540,000	3,344,500	3,716,402	3,330,000
Governance		1,800	1,800	4,185	1,800
Law Order & Public Safety		21,900	21,900	25,250	22,700
Health		124,490	124,490	142,170	148,490
Education & Welfare		977,000	992,000	1,048,610	1,032,000
Community Amenities		3,525,121	3,596,121	3,541,150	4,076,237
Recreation & Culture		3,335,188	3,338,088	3,535,931	4,074,334
Transport		4,568,000	4,769,966	4,661,360	5,224,061
Economic Services		601,250	601,250	687,700	616,080
Other Property & Services		3,548,020	4,372,220	4,603,390	4,413,661
Total Operating Revenue		20,242,769	21,162,335	21,966,148	22,939,363
OTHER INFLOWS					
Reserve Utilised	7	6,761,430	6,965,172	4,957,500	19,268,623
Proceeds from Loans	6	840,000	840,000	165,000	2,395,000
Proceeds Disposal of Assets	4	1,444,580	1,444,580	444,580	401,350
Non cash items					
Write Back Depreciation	9	3,702,278	3,702,278	3,406,369	3,700,100
Write Back Loss On Disposal Of Assets	4	165,920	165,920	108,520	192,000
Opening Balance B/Fwd 1 July		1,704,090	1,722,085	1,722,085	1,495,235
Total Other Inflows		14,618,298	14,840,035	10,804,054	27,452,308
TO BE MADE UP FROM RATES	Refer to Rates Schedule	15,029,710	15,125,710	15,135,575	16,519,970
SURPLUS / (DEFICIT)		0	(165,000)	1,495,235	0

City of Subiaco
Cash flow statement

		2010/2011	2010/2011	2011/12
	Notes	Adopted Budget	Estimated Actual	Draft Budget
		\$	\$	\$
Cash flows due to operating activities				
Receipts				
Rates and Sanitation Charges		18,657,463	18,766,352	20,728,690
Fees & charges		10,938,843	11,490,098	12,749,770
Contributions reimbursements and donations		338,887	631,574	804,260
Interest earnings		2,830,000	3,173,090	2,855,000
Other revenue/income		524,827	547,092	604,197
		33,290,020	34,608,206	37,741,917
Payments				
Employee costs		(13,999,300)	(14,880,104)	(15,476,362)
Interest payments		(239,900)	(203,900)	(299,060)
Utility charges		(440,561)	(672,830)	(706,702)
Donations, contributions and grants made		(1,487,822)	(906,430)	(2,274,742)
All other costs		(14,305,916)	(13,274,576)	(16,333,327)
		(30,473,499)	(29,937,840)	(35,090,193)
Net cash flows due to operating activities	15	2,816,521	4,670,366	2,651,724
Cash flows from investing activities				
Payments				
Purchase land & buildings		(921,000)	(695,603)	(7,754,000)
Purchase furniture & equipment		(873,320)	(422,900)	(970,290)
Purchase plant & equipment		(1,632,700)	(1,960,828)	(1,659,500)
Purchase Infrastructure assets		(5,408,740)	(2,975,555)	(8,255,688)
		(8,835,760)	(6,054,886)	(18,639,478)
Receipts				
Proceeds from sale of fixed assets of fixed ass	4	1,444,580	444,580	401,350
Not proceeds from financial assets				
		1,444,580	444,580	401,350
Net cash flows due to investing activities		(7,391,180)	(5,610,306)	(18,238,128)
Cash flows from financing activities				
Proceeds from borrowing (New Loans)	6	840,000	165,000	2,395,000
Repayment of borrowing	6	(905,389)	(889,600)	(829,810)
Net cash flows due to financing activities		(65,389)	(724,600)	1,565,190
Cash flows from Government				
		1,444,580	889,160	802,700
Net cash flows due to Government		2,898,529	889,160	802,700
Cash held beginning of period		41,206,431	39,629,408	40,579,079
Net increase/ (decrease) in cash held		(1,741,519)	949,671	(10,922,857)
Cash held end of period		39,464,912	40,579,079	29,656,222
Reconciliation of cash:				
	1 (n)			
Cash at Bank		(8,740,575)	4,195,107	2,548,500
Cash at Bank- Restricted Reserves		48,205,486	36,383,972	27,107,722
		39,464,911	40,579,079	29,656,222

* This statement is to be read in conjunction with the accompanying notes
Government Grants/Appropriations

City of Subiaco
Capital Funding Summary

	2010/2011 Adopted Budget \$	2010/2011 Revised Budget \$	2010/2011 Estimated Actual \$	2011/2012 Draft Budget \$
Capital Works				
Land and Buildings	(921,000)	(1,040,513)	(695,603)	(7,754,000)
Furniture and Equipment	(873,320)	(986,970)	(422,900)	(970,290)
Plant and Equipment	(1,632,700)	(1,960,828)	(1,960,828)	(1,659,500)
Road Works	(1,794,000)	(1,758,707)	(1,117,650)	(2,837,290)
Landscape & Irrigation Works	(75,000)	(75,000)	(35,000)	(197,298)
Drainage Works	(208,100)	(226,657)	(176,930)	(265,000)
Footpath Works	(300,000)	(298,075)	(267,590)	(321,400)
Street Lighting	(296,000)	(280,600)	(100,860)	(380,000)
Car Park Improvements	(571,000)	(571,000)	(71,000)	(600,000)
Other Infrastructure	(301,505)	(157,254)	(112,790)	(275,000)
Parks and Reserves Improvements				
Irrigation Upgrades	(253,900)	(268,012)	(264,410)	(258,600)
Furniture & Lighting Upgrades	(100,000)	(90,188)	(77,620)	(112,600)
Playground Upgrades	(189,640)	(273,650)	(274,525)	(175,000)
Landscaping Upgrades	(1,319,595)	(1,199,700)	(477,180)	(2,833,500)
Total Capital Works Programme	(8,835,760)	(9,187,154)	(6,054,886)	(18,639,478)
Reserves Utilised for Capital Works				
Buildings and Facilities	284,500	328,000	439,270	444,000
Capital Investment	0	0	0	7,000,000
Investment Income	2,541,655	2,603,690	1,556,098	3,973,100
Infrastructure Replacement	34,000	34,000	34,000	50,000
Parking and Public Transport Facilities	845,155	1,023,932	429,600	835,155
Waste Management	390,000	275,000	275,000	439,550
Plant & Equipment Replacement	638,120	706,120	672,920	606,600
Social Housing	115,000	115,000	9,535	50,000
Total Reserves Utilised	4,848,430	5,085,742	3,416,423	13,398,405
Contributions to the Development fo Assets				
Main Roads WA - MRRG	0	0	0	142,178
Main Roads WA - Blackspot	781,000	754,000	538,000	851,000
Department of Transport & Regional Development	100,000	100,000	100,000	100,000
Bikewest	25,000	25,000	0	25,000
Department of Sport and Recreation	0	0	0	150,000
Capital Contributions - Roads	30,000	30,000	30,000	139,873
Capital Contributions - Bus Shelters	0	15,000	21,500	0
Dept. of Culture & the Arts	12,000	0	0	0
Health Department - HACC	0	0	0	0
Total Contributions to the Development of Asse	948,000	924,000	689,500	1,408,051
Proceeds Disposal of Assets				
Proceeds on disposal of plant and equipment	444,580	444,580	444,580	401,350
Total Proceeds Disposal of Assets	444,580	444,580	444,580	401,350
Proceeds from Loans				
Rosalie Park Improvements	240,000	240,000	165,000	1,195,000
Total Proceeds from Loans	240,000	240,000	165,000	1,195,000
TOTAL MUNICIPAL FUNDS REQUIRED	(2,354,750)	(2,492,832)	(1,339,383)	(2,236,672)

BUDGET NOTES

1. SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Preparation

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

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

Critical accounting judgements and key sources of estimations uncertainty

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

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

b) The Local Government Reporting Entity

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

Certain monies held in the Trust Fund have been excluded from the consolidated financial statements, but a separate statement of those monies appears at note 16 to these financial statements

c) 2010/2011 Estimated Actual Balances

Balances shown in this budget as 2010/2011 estimated actual are as forecast at the time of budget preparation and are subject to final adjustments.

d) Rounding Off Figures

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

e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates. Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 3(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

f) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST included, except where it is not recoverable from the Australian Tax Office, in which case the amounts include the non-recoverable GST. Receivables and Payables are stated with the amount of GST included. Any GST recoverable from, or payable to, the Australian Tax Office is included as part of receivables and payables.

g) Superannuation Fund

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

h) Cash and Cash Equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above.

i) Trade and Other Receivables

Trade receivables and other receivables are recorded at amounts due, less any allowance for doubtful debts.

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

Leases

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

j) Inventories

General

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

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

Land Held for Resale

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

k) Fixed Assets

Initial Recognition

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

1. SIGNIFICANT ACCOUNTING POLICIES - k) Continued

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ significantly from that determined using fair value at balance date.

Land under Roads

The City does not recognise land under roads as an asset in the Balance Sheet in accordance with the transition arrangements under AASB 1045 and legislative requirements.

l) Property, plant and equipment

Property, plant and equipment are brought to account at cost less any accumulated depreciation and any accumulated impairment.

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

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

Depreciation

Depreciation is recognised on a straight-line basis, using rates which are reviewed at the end of each annual reporting period as follows:

Buildings	40	years
Furniture & Equipment	5-10	years
Plant & Equipment	7	years
<i>Infrastructure Assets</i>		
Roads	40	years
Laneways	40	years
Footpaths	40	years
Drains	60	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	40	years

Capitalisation Threshold

Expenditure on items of equipment under \$1,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

1. SIGNIFICANT ACCOUNTING POLICIES - l) Continued

Infrastructure

Effective 1 July 1996, infrastructure relating to prior to 1 July 1996 was brought to account at full replacement value, with an allowance for accumulated depreciation. Infrastructure includes road networks, drainage systems, footpaths, parks, gardens, reserves, etc, are now recorded at deemed cost in the Budget Statements. From 1 July 1996, all expenditure identified as relating to infrastructure has been capitalised in the Balance Sheet at cost.

Investment Property

The City values its investment property at cost less any accumulated depreciation and any accumulated impairment.

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

m) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments;

1. SIGNIFICANT ACCOUNTING POLICIES - m) Continued

(c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method; and

(d) less any reduction for impairment.

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

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

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the statement of financial position.

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

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the balance date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the statement of comprehensive income. Financial assets are

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the statement of comprehensive income as gains and losses from investment securities.

1. SIGNIFICANT ACCOUNTING POLICIES - m) Continued

All grants, donations and other contributions are recognised as revenues during the reporting period. Expenditure of those monies has been made in the manner specified under the conditions upon which the Municipality received those monies.

(i) Subsequent measurement

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains or losses arising from changes in the fair value of the financial assets at fair value through profit or loss category are presented in the statement of comprehensive income within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the statement of comprehensive income as part of revenue from continuing operations when Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss- measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss – is removed from equity and recognised in the statement of comprehensive income. Impairment losses recognised in the statement of comprehensive income on equity instruments classified as available-for-sale are not reversed through the statement of comprehensive income.

n) Estimation of Fair Value

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES - m) Continued

o) Impairment

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

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

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

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

p) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

q) Employee Benefits

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

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

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

ii) Long Service Leave The liability for long service leave

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability

1. SIGNIFICANT ACCOUNTING POLICIES - *m) Continued*

r) Interest Bearing Loan and Borrowings

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

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

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

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

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

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

s) Provisions

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

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

t) 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.

u) Current and Non-Current Classification.

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

1. SIGNIFICANT ACCOUNTING POLICIES - m) Continued

v) Comparative Figures

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

w) 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.

x) Reserves

Interest is transferred to reserve in accordance with Council Policy.

y) 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.

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 principal activity 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.

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.

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

Education and Welfare

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

Maintenance of pre-school buildings, aged care services including home and community care, meals-on-wheels, and 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 and function centres, and various reserves, 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.

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

(i) Residential Properties	7,328 properties, with a total GRV of \$181,975,665
(ii) Commercial Properties	1,191 properties, with a total GRV of \$127,720,750
(iii) Industrial Properties	14 properties, with a total GRV of \$ 1,983,630

The Rates Charge will be 5.135 cents for every dollar of Gross Rental Value, and will yield the following:

3 RATING AND VALUATIONS [Reg. 23] a Continued

(i) Residential Properties	9,344,450
(ii) Commercial Properties	6,558,460
(iii) Industrial Properties	101,860
	16,004,770

The City imposes only the single rate described above and does not intend to implement

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 six hundred and twenty six dollars (\$626), that property will be charged the minimum rates charge of \$626.

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	996 properties, with a total GRV of \$7,852,000
(ii) Commercial properties	54 properties, with a total GRV of \$ 438,107

This minimum rate will yield the following:

(i) Residential properties	701,120
(ii) Commercial properties	15,650

Were it not for the imposition of a minimum rate, these properties would have been charged a rate of 5.135 cents for every dollar of gross rental value.

c) Specified Area Rate

A specified area rate is to be levied for the purpose of contributing towards the promotion of the Subiaco Central business district. This specified area rate is to be levied at the rate of 1.1490 cents in the dollar of gross rental value.

Estimated number of properties	443
Gross rental value	36,401,782
Estimated yield	418,260

The City has not anticipated any interim or back-rates in relation to this specified area rate in this budget.

The funds raised by the levying of the specified area rate will be applied to the promotion of the Subiaco Central business district. No portion of the funds raised in the specified area rate is budgeted to be set aside in reserve. No funds are budgeted to be drawn from reserve in

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 \$16,612,478.

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

A discount of four percent (4%) will be granted with respect to the general rates charge on a property if:

- (i) Any charges on the property that are in arrears are paid in full
- (ii) Payment of the discounted amount due is received on the due date, being thirty-five days after the date of service of the notice of valuation and rate.

It is estimated that the discount facility will cost the City \$341,570.

The discount does not apply to the specified area rate.

No discounts, waivers, concessions or incentives other than as described above are proposed

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 by four instalments, the due dates for payment will be as follows:

- (i) First instalment due 35 days after date of service of the notice of valuation and rate
- (ii) Second instalment due two calendar months after the due date of the first instalment
- (iii) Third instalment due two calendar months after the due date of the second instalment
- (iv) Fourth instalment due two calendar months after the due date of the third instalment.

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 \$120,000 in instalment administration fees.

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

An interest charge of eleven percent (11%) per annum, 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 \$35,000 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 47 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 \$577,336 at time of disposal. It is estimated that they will be traded-in or where appropriate sold by tender for a price of \$401,350 resulting in an estimated book loss of \$192,000. Please refer to the Plant Replacement Programme schedule for 2011/2012, which is included in the supporting schedules of this document for itemised details regarding asset purchases and disposals.

The City is also disposing of land by way of long term lease to the value of \$1,000,000. The funds from disposal of land will be transferred to Reserve.

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	2,313,000
(II) Other funds invested	500,000

Total estimated earnings from investments **2,813,000**

6 BORROWINGS [Reg. 29]

a) Borrowings brought forward

There are no unspent balances of money borrowed in previous years as at 30 June 2011.

b) Overdraft Outstanding at end of financial year.

The City will have no outstanding overdraft accounts as at the 30 June 2011.

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 2011/2012:

Purpose	New loan <i>Underground Power Round 5/6</i>	New Loan <i>Rosalie Park Improvements</i>
Estimated Amount	1,200,000	1,195,000
Proposed Accommodation	Fixed term loan	Fixed term loan
Estimated Term	20 years	20 years
Estimated Interest Rate & other charges	5.65% Quarterly 1.4125% compounding quarterly	5.65% Quarterly 1.4125% compounding quarterly
Estimated amount to be used this year	1,200,000	1,195,000
Estimated amount unused at end of year	Nil	Nil

6 BORROWINGS [Reg. 29] continued

e) Re-financing existing borrowings

The City does not propose to re-finance any existing borrowings.

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".

Note 6 continued overleaf

6 BORROWINGS [Reg. 29] continued

f) Budgeted Repayments

The budgeted repayments schedule for 2011/2012 is as follows

Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayments	Closing Principal Liability
112B	Underground Power Round 3	1,434,000		71,000	559,500	874,500
117	Business Continuity Site	45,200		1,000	45,200	0
118	Chamber and Office Improvements	270,000		20,200	0	270,000
119	Underground Power Round 3	265,000		16,200	38,000	227,000
121	Rosalie Park Improvements	740,000		47,300	20,000	720,000
121B	Rosalie Park Improvements B	165,000		10,560	4,460	160,540
121B	Rosalie Park Improvements C		1,195,000	66,300	70,650	1,124,350
UGP5	Underground Power Round 5 (delayed to 2012)		1,200,000	66,500	92,000	1,108,000
		2,919,200	2,395,000	299,060	829,810	4,484,390

The comparative information from the 2010/2011 estimated actual was as follows:

Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayments	Closing Principal Liability
112B	Underground Power Round 3	2,008,000		113,600	574,000	1,434,000
115A	Art Centre Redevelopment	173,600		5,000	173,600	0
117	Business Continuity Site	131,200		6,500	86,000	45,200
118	Chamber and Office Improvements	270,000		20,200	0	270,000
119	Underground Power Round 3	301,000		18,600	36,000	265,000
121	Rosalie Park Improvements	760,000		40,000	20,000	740,000
121 B	Rosalie Park Improvements Loan B		165,000			165,000
UGP5	Underground Power Round 5					
		3,643,800	165,000	203,900	889,600	2,919,200

The comparative information from the 2010/2011 adopted budget was as follows:

Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayments	Closing Principal Liability
112B	Underground Power Round 3	2,008,000		113,600	574,000	1,434,000
115A	Art Centre Redevelopment	173,600		5,000	173,600	0
117	Business Continuity Site	131,200		6,500	86,000	45,200
118	Chamber and Office Improvements	270,000		20,200	0	270,000
119	Underground Power Round 3	301,000		18,600	36,000	265,000
121	Rosalie Park Improvements	760,000	240,000	40,000	20,000	980,000
UGP5	Underground Power Round 5		600,000	36,000	15,789	584,211
		3,643,800	840,000	239,900	905,389	3,578,411

7 RESERVES [Reg. 27(h)]

The estimated movements in the City’s reserves for the 2011/2012 financial year, with a comparison to the 2010/2011 financial year, are shown in the attached table.

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

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

An allowance has been made in the 2011/2012 budget for the following payments to the mayor and councillors:

- (i) Meeting attendance fee for Councillors of \$7,000 per annum
- (ii) Meeting attendance fee for the Mayor of \$14,000 per annum
- (iii) Mayoral allowance for the Mayor of \$12,480 per annum
- (iv) Deputy Mayoral Allowance for the Deputy Mayor of \$3,000 per annum.

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

- (i) Rental charges and maintenance of equipment to the value of \$2,000 per elected
- (ii) Child Care at actual cost per hour or \$20 per hour whichever is the lesser amount.
- (iii) Travel costs to attend meeting of Council at actual cost with regard to Local Government (Administration) Regulations 1996, Reg. 31(4). Estimate \$500 in total.

9 DEPRECIATION [Reg. 27(n)]

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

	2010/2011 Budgeted Depreciation	2011/12 Budgeted Depreciation
Governance	24,900	21,800
Law, Order & Public Safety	84,500	43,100
Health	3,900	2,000
Education & Welfare	17,500	31,500
Community Amenities	218,800	229,700
Recreation & Culture	1,074,663	970,500
Transport	1,824,115	1,919,100
Economic Services	4,500	4,500
Other Property & Services	449,400	477,900
Total Depreciation	3,702,278	3,700,100

10 FEES AND CHARGES REVENUE INFORMATION [Reg. 25]

The City's 2011/2012 Schedule of Fees and Charges are included at the back of this

The 2011/2012 revenue, estimated that would be generated by fees and charges on

	Budget 2010/2011	Budget 2011/2012
General Purpose Funding	155,000	155,000
Governance	1,800	1,800
Law Order & Public Safety	12,900	13,700
Health	124,490	128,490
Education and Welfare	183,000	233,954
Community Amenities	193,400	250,500
Recreation and Culture	2,795,018	3,220,460
Transport	3,328,000	3,623,500
Economic Services	226,750	193,320
Other Properties and Services	3,400,500	4,321,061
Grand Total	10,420,858	12,141,785

11 BORROWING COSTS (Interest)

Loans	299,060
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12 POSITION AT COMMENCEMENT OF THE FINANCIAL YEAR [Reg. 31]

The position at the commencement of the financial year has been calculated as per

NET CURRENT ASSEST REPRESENTED BY**CURRENT ASSETS**

	Estimated Actual 2010/2011	Budget 2011/2012
Cash & Investments		
Cash at Bank & Investments	40,579,079	29,655,962
Financial assets	459,790	459,790
Debtors		
Rates Debtors	40,000	50,000
Sundry Debtors	1,499,552	1,099,552
HACC Meals on Wheels Debtors	7,360	7,361
Other Current Assets	589,573	944,573
Total Current Assets	43,175,354	32,217,238
LESS CURRENT LIABILITIES		
Creditors & Provisions		
Creditors	1,350,133	1,175,133
Provision for A/Leave	915,268	915,268
Provision for LSL (Current)	641,967	641,967
Provision for Sick Leave	131,296	131,296
Income in Advance	1,200,000	1,340,000
Loan Liability	1,057,483	1,057,485
Bonds	1,233,322	1,233,322
Total Current Liabilities	6,529,469	6,494,471
LESS RESTRICTED ASSETS		
Cash Backed Reserves	35,150,650	25,722,767
Other Restricted Assets		
Total Restricted Assets	35,150,650	25,722,767
NET CURRENT ASSETS	1,495,235	0

* The balances as at 30/6/10 are yet to be audited.

13 TRADING UNDERTAKINGS [Reg. 27(i)]

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

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

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

15 NOTES TO THE CASHFLOW STATEMENT

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

	Budget 2010/11	Estimated Actual 2010/11	Budget 2011/12
Change in net assets resulting from operations As per Operating Statement	1,661,892	3,476,982	1,873,151
Add/(Less) non cash items:			
Depreciation	3,702,278	3,406,369	3,700,100
Profit/Loss on sale of assets	85,880	10,740	176,830
Share of WMRC (Profit)/Loss	0	0	0
Government grants & subsidies adjustment	(2,898,529)	(2,614,212)	(3,098,357)
Changes in asset and liabilities during the year:			
Changes in assets (increases in brackets):			
Change in rate debtors	(35,000)	(3,073)	(10,000)
Change in debtors	400,000	(307,598)	400,000
Change in Accrued revenue	(350,000)	510,008	(350,000)
Change in Prepayments	(25,000)	(2,124)	(5,000)
Change in Inventory		(2,632)	0
Changes in liabilities (decreases in brackets):			
Change in employee entitlements	25,000	(4,980)	25,000
Change in creditors	200,000	181,748	(200,000)
Change in income received in advance	50,000	19,137	140,000
Net cash provided by operating activities	2,816,521	4,670,365	2,651,724

16 CONTRIBUTION TO THE DEVELOPMENT OF ASSETS**Budget
2011/12**

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

Source	Project	Amount
City of Nedlands	Hampden Road	130,000
Town of Cambridge	Salvado / Denton to Jersey St	39,491
St John of God & St Joseph's Church	Salvado Rd / SJOG - R/about	213,000
Black Spot	Local road improvements	638,000
Main Roads	Major road improvements	112,560
Roads to Recovery	Rokeby Rd - Roberts Rd to Bagot Rd	100,000
Bikewest	Cycling improvements	25,000
		150,000
		1,408,051

SUPPORTING SCHEDULES

**CITY OF SUBIACO
RATES SCHEDULE FOR 2011/2012**

	Notes	Estimated No. of Properties No.	GRV \$	Rate in dollar c	BUDGET 2011-2012 \$
GENERAL RATE REVENUE	3				
@ 5.135 cents in the dollar					
GRV - Residential	3a	7,328	181,975,665	5.1350	9,344,450
GRV - Commercial	3a	1,191	127,720,750	5.1350	6,558,460
GRV - Industrial	3a	15	1,983,630	5.1350	101,860
Sub Totals		8,534	311,680,045		16,004,770
 <i>Minimum Rates</i> @ 626					
GRV - Residential	3b	1,120	11,029,884	626	701,120
GRV - Commercial	3b	25	250,591	626	15,650
GRV - Industrial	3b	-	38	626	-
Sub Totals		1,145	11,280,513		716,770
Total General Rates to be Levied			322,960,558		16,721,540
Estimated Discounts for prompt payment					(341,570)
Interim Rates					100,000
Back Rates					5,000
Late Payment Penalty					35,000
Total made up from rates					16,519,970
SPECIFIED AREA RATE REVENUE:					
@ 1.1490 cents in the dollar					
All properties	3c	443	36,401,782	1.1490	418,260
NET REVENUE FROM RATES					16,938,230

SUMMARY OF TRANSFERS TO & FROM RESERVE 2011/2012

	2010/2011 Budget				2010/2011 Estimated Actual				2011/2012 Budget			
	Opening Balance 1 July 10	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 11	Opening Balance 1 July 10	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 11	Opening Balance 1 July 11	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 12
RESERVE ACCOUNT												
Buildings and Facilities	2,114,097	73,900	435,000	1,752,997	2,227,833	94,150	439,270	1,882,713	1,882,713	288,810	584,000	1,587,523
Capital Investment	36,755,355	0	0	36,755,355	21,357,315	0	0	21,357,315	21,357,315	3,000,000	7,000,000	17,357,315
Investment Income	2,975,326	3,997,100	3,512,155	3,460,271	3,819,041	4,067,396	2,355,248	5,531,189	5,531,189	3,726,156	4,916,510	4,340,835
Infrastructure Replacement	49,493	1,700	34,000	17,193	134,332	5,677	34,000	106,009	106,009	3,874	50,000	59,883
Parking and Public Transport Facilities	3,821,366	1,133,600	845,155	4,109,811	3,961,932	167,435	429,600	3,699,767	3,699,767	1,385,220	3,835,155	1,249,832
Waste Management	699,946	24,500	390,000	334,446	668,057	48,233	275,000	441,290	441,290	166,128	439,550	167,868
Plant & Equipment Replacement	1,115,720	402,000	638,120	879,600	1,206,807	414,001	672,920	947,888	947,888	397,644	606,600	738,931
Undergrounding of Powerlines	54,635	793,900	792,000	56,535	59,495	794,514	741,927	112,082	112,082	838,096	843,300	106,879
HACC Asset Replacement	20,430	700	0	21,130	20,643	872	0	21,515	21,515	786	0	22,302
Social Housing	860,028	30,100	115,000	775,128	867,288	36,652	9,535	894,405	894,405	32,689	926,768	326
Student Bursaries	41,520	1,500	0	43,020	41,872	1,770	0	43,642	43,642	1,595	0	45,237
CBD Promotion Reserve						112,835		112,835	112,835		66,740	46,095
Total Reserve Account	48,507,916	6,459,000	6,761,430	48,205,486	34,364,615	5,743,535	4,957,500	35,150,650	35,150,650	9,841,000	19,268,623	25,723,027

**NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME
CAPITAL WORKS SUMMARY 2011/2012**

Project Name	Carried Forward Budget \$	Additional Project Cost \$	Total Funds Required \$	Funded from Reserve \$	Funded from Sale or Trade \$	Funded from Grants or Contribution \$	Grants Carried Forward	Funded from Municipal or Loan Funds \$
Drainage Recharge Program	0	50,000	50,000	50,000	0	0	0	0
Drainage Improvement Program								
Coghlan Rd (Churchill Ave to Hay St)		27,500	27,500	27,500				0
Hackett Drive	15,000	0	15,000	15,000				0
Park Rd (Tareena St to Cul-de-sac)		16,500	16,500	16,500				0
Salvado Rd - (Harborne St to Station St)		27,500	27,500	27,500				0
View St (Gloster St to Heytesbury Rd)		16,500	16,500	16,500				0
Hamersley Rd (Rokeby Rd to Thomas St)		62,500	62,500	62,500				0
Laneway Drainage - Various		27,500	27,500	27,500				0
General - Various		22,000	22,000	22,000				0
Sub-total	15,000	200,000	215,000	215,000	0	0	0	0
Footpath Replacement								
Waylen Road	21,400	0	21,400	21,400				0
Munsie Ave (Troy Tce to Stubbs Tce)		22,200	22,200	22,200				0
View St (Hamersley Rd to Heytesbury Rd)		29,000	29,000	29,000				0
Stevens St (Northmore St to Daiken St)		38,500	38,500	38,500				0
Northmore St (Wilsmore St to Stevens St)		19,800	19,800	19,800				0
Northmore St (Stevens St to Daikin St)		25,300	25,300	25,300				0
Jersey St (Roberta St to Troy Tce)		8,800	8,800	8,800				0
Keightley Rd (Derby Rd to Waverley St)		12,900	12,900	12,900				0
Keightley Rd (Waverley St to William St)		19,800	19,800	19,800				0
Keightley Rd (William St to Henry St)		10,900	10,900	10,900				0
Keightley Rd (Henry St to Hensman Rd)		14,000	14,000	14,000				0
Keightley Rd (Hensman Rd to Rosalie St)		13,600	13,600	13,600				0
Keightley Rd (Rosalie St to Austin St)		13,900	13,900	13,900				0
Keightley Rd (Austin St to Arthur St)		13,900	13,900	13,900				0
Keightley Rd (Arthur St to Cul-de-sac)		13,400	13,400	13,400				0
Replacement of sections > 10m- - Various		44,000	44,000	44,000				0
Sub-total	21,400	300,000	321,400	321,400	0	0	0	0

Project Name	Carried Forward Budget \$	Additional Project Cost \$	Total Funds Required \$	Funded from Reserve \$	Funded from Sale or Trade \$	Funded from Grants or Contribution \$	Grants Carried Forward	Funded from Municipal or Loan Funds \$
Local Road Improvements								
Centre St (Onslow Rd to Evans St)		30,800	30,800	30,800				0
Lake Ave (Herbert Rd to Excelsior St)		88,000	88,000	88,000				0
View St (Gloster St to Heytesbury Rd)		24,200	24,200	24,200				0
Charles St (Railway Rd to Smyth Rd)		14,300	14,300	14,300				0
Excelsior St (Nicholson Rd to Keightley Rd)		33,000	33,000	33,000				0
Luth Ave (Stubbs Tce to Cunningham Tce)		16,500	16,500	16,500				0
Evans St (Railway Rd to Herbert Rd)		66,000	66,000	66,000				0
Coghlan Rd (Churchill Ave to Hay St)		73,700	73,700	73,700				0
Park Rd (Tareena St to Cul-de-sac)		38,500	38,500	38,500				0
Loretto Street	62,000	0	62,000	62,000				0
Hollywood Precinct	100,000	0	100,000	100,000				0
Sub-total	162,000	385,000	547,000	547,000	0	0	0	0
Major Road Improvement								
Hamersley Rd - Rokeby Rd to Chester St		61,000	61,000	24,028		36,972		0
Hamersley Rd - Townshend Rd to Chester St		30,220	30,220	11,905		18,315		0
Hamersley Rd - Townshend Rd to Thomas St		78,210	78,210	30,810		47,400		0
Hampden Rd - Karella Rd to Monash Ave		110,000	110,000	55,000		55,000		0
Salvado Rd - Denton St to Jersey St		65,160	65,160	15,796		49,364		0
Sub-total	0	344,590	344,590	137,539	0	207,051	0	0
Streetscape Improvements								
Hampden Rd		150,000	150,000	75,000		75,000		0
Rokeby Rd - Roberts Rd to Bagot Rd		225,000	225,000	125,000		100,000		0
Subiaco CBD		180,000	180,000					180,000
Sub-total	0	555,000	555,000	200,000	0	175,000	0	180,000
Traffic Management Improvements								
Aberdare Rd / Gardner Rd - Median		18,000	18,000	6,000		12,000		0
Aberdare Rd / Hospital Ave - Roundabout		225,000	225,000	75,000		150,000		0
Hackett Dve / Princess Rd - Roundabout		165,000	165,000	65,000		100,000		0
Jersey St / Hay St - Traffic Control		36,000	36,000	12,000		24,000		0
Rokeby Rd / Hay St - Traffic Control	155,000	36,000	191,000	12,000		24,000	72,000	83,000
Stubbs Tce / Hay St - Median		24,000	24,000	8,000		16,000		0
Townshend Rd / Hay St - Traffic Control		36,000	36,000	12,000		24,000		0
Railway Rd / Hamersley Rd - Speed Control		36,000	36,000	0		36,000		0
Roberts Rd / Centro Ave - Traffic Control		36,000	36,000	12,000		24,000		0
Salvado Rd / SJOG - Roundabout		275,000	275,000	33,461		213,000		28,539
Monash Avenue / Hospital Roundabout	72,000	0	72,000	0			36,000	36,000
Haydn Bunton Dve	90,000	0	90,000	0			36,000	54,000
Hackett / UWA Roundabout	186,700	0	186,700	0			84,000	102,700
Sub-total	503,700	887,000	1,390,700	235,461	0	623,000	228,000	304,239

Project Name	Carried Forward Budget \$	Additional Project Cost \$	Total Funds Required \$	Funded from Reserve \$	Funded from Sale or Trade \$	Funded from Grants or Contribution \$	Grants Carried Forward	Funded from Municipal or Loan Funds \$
Laneways - Improvements/Renewals								0
Mabel Talbot		36,700	36,700	36,700				0
Row 377 - Nicholson Rd to Duke St		41,800	41,800	41,800				0
Row 440 - Bagot Rd to Hamersley Rd		71,500	71,500	71,500				0
Sub-total	0	150,000	150,000	150,000	0	0	0	0
Park and Reserves								
<i>Reticulation Improvements</i>	3,600	125,000	128,600	128,600				0
<i>Playground Equipment Improvements</i>	0	175,000	175,000	175,000				0
<i>Public Domain Furniture Improvements</i>	0	50,000	50,000	50,000				0
<i>Bores and Pump Improvements</i>	0	130,000	130,000	130,000				0
<i>Park Lighting Improvements</i>	12,600	50,000	62,600	62,600				0
<i>Park Renewal and Upgrades</i>	100,000	150,000	250,000	150,000				100,000
Sub-total	116,200	680,000	796,200	696,200	0	0	0	100,000
Other Projects								
Street Furniture Improvements/Renewals	0	25,000	25,000	25,000				0
Bus Shelters Improvement/Renewals		50,000	50,000					50,000
Rosalie Park Improvements		1,195,000	1,195,000					1,195,000
Sub-total	0	1,270,000	1,270,000	25,000	0	0	0	1,245,000
Land, Buildings & Furniture								
Chamber and Office Improvements	0	20,000	20,000					20,000
Building Facilities Improvements	105,000	300,000	405,000	378,000				27,000
Social Housing Projects - Infrastructure Project	0	50,000	50,000	50,000				0
Investment Assets Acquisitions/Developments	0	7,000,000	7,000,000	7,000,000				0
Public Toilet Programme	0	20,000	20,000	20,000				0
Major Information Systems Improvements	426,490	150,000	576,490	0				576,490
Major Information Technology Improvements	102,000	230,000	332,000	0				332,000
Sub-total	633,490	7,770,000	8,403,490	7,448,000	0	0	0	955,490
Lords Sports Club								
Building Improvements	81,000	133,000	214,000	100,000				114,000
Building Improvements - Dissability Access		45,000	45,000					45,000
Plant & Equipment		74,000	74,000					74,000
Information Technology Improvements	37,800	24,000	61,800					61,800
Sub-total	118,800	276,000	394,800	100,000	0	0	0	294,800

Project Name	Carried Forward Budget \$	Additional Project Cost \$	Total Funds Required \$	Funded from Reserve \$	Funded from Sale or Trade \$	Funded from Grants or Contribution \$	Grants Carried Forward	Funded from Municipal or Loan Funds \$
Security/Safety Improvements								
Security/Safety Enhancements		100,000	100,000	100,000				0
Street Lighting Improvements	120,000	50,000	170,000	120,000				50,000
Lighting Enhancement Plan - Renewal	40,000	20,000	60,000	60,000				0
Decorative Lighting		50,000	50,000					50,000
Car Parking Management Systems Improvements	500,000	100,000	600,000	505,155				94,845
Sub-total	660,000	320,000	980,000	785,155	0	0	0	194,845
Environmental Improvements								
Lake Environment Improvements	370,000	540,000	910,000	903,000				7,000
Water Treatment Plant Replacement	150,500	150,000	300,500	150,500		150,000		0
Greening Strategy	20,000	50,000	70,000	70,000				0
Storm Water Quality Strategy	58,000	50,000	108,000	108,000				0
Street Trees	40,000	157,298	197,298	75,000				122,298
Cycling Improvements		50,000	50,000	25,000		25,000		0
Sub-total	638,500	997,298	1,635,798	1,331,500	0	175,000	0	129,298
Sub-total	\$2,869,090	\$14,184,888	\$17,053,978	\$12,242,255	\$0	\$1,180,051	\$228,000	3,403,672
Plant and Equipment		1,585,500	1,585,500	1,156,150	401,350	0	0	28,000
TOTAL CAPITAL WORKS PROPOSALS	2,869,090	15,770,388	18,639,478	13,398,405	401,350	1,180,051	228,000	3,431,672

PLANT AND EQUIPMENT PROGRAMME FOR 2011/2012
PLANT AND EQUIPMENT SUMMARY 2011/2012

	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	WDV	Gain (-)	Gain GL A/c	Loss	Loss GL A/c
LIGHT VEHICLES											
FIELD SERVICES											
Manager Field Services	LV162	2200	1DGE313	34,000	15,000	19,000	25,391		410050.1805.17	10,390	510050.9105.81
Ranger 2	LV166	2205	1DGG372	34,000	14,000	20,000	16,895		410050.1805.17	2,900	510050.9105.81
Ranger 4	LV145	2069	1CZU268	34,000	14,000	20,000	22,960		410050.1805.17	8,960	510050.9105.81
Ranger 5	LV147	2074	1CZF719	34,000	14,000	20,000	14,698		410050.1805.17	700	510050.9105.81
WASTE SERVICES											
Manager Waste & Fleet	LV158	2189	1DEV787	34,000	15,000	19,000	24,935		425050.1805.17	9,940	525550.9105.81
PARKS SERVICES											
Coordinator Parks Operations	LV163	2201	1DGK180	34,000	15,000	19,000	20,713		471050.1805.17	5,710	571050.9105.81
Precinct 1	LV148	2090	1DAZ789	34,000	15,000	19,000	20,409		437050.1805.17	5,410	537050.9105.81
Precinct 2	LV149	2091	1DAZ788	34,000	15,000	19,000	20,481		437050.1805.17	5,480	537050.9105.81
Precinct 3	LV150	2093	1DBY229	34,000	15,000	19,000	21,039		437050.1805.17	6,040	537050.9105.81
Precinct 4	LV167	2208	1DGU512	34,000	15,000	19,000	21,543		437050.1805.17	6,540	537050.9105.81
INFRASTRUCTURE SERVICES											
Coordinator Infrastructure Operations	LV157	2191	1DFE762	34,000	15,000	19,000	19,660		455050.1805.17	4,660	555050.9105.81
Supervisor Infrastructure Services	LV154	2173	1DEG244	34,000	15,000	19,000	18,848		455050.1805.17	3,850	555050.9105.81
Coordinator Building & Assets	LV156	2190	1DEV243	34,000	15,000	19,000	27,050		490050.1805.17	12,050	555050.9105.81
Maintenance Ute	LV151	2094	1DBY453	41,000	10,000	31,000	26,449		455050.1805.17	16,450	555050.9105.81
TECHNICAL SERVICES - PLANT OPERATIONS											
Workshop	LV155	2174	1DDY167	34,000	15,000	19,000	22,944		425050.1805.17	7,940	525550.9105.81
HUMAN RESOURCES											
Manager Human Resources	LV159	2195	1DEY384	34,000	15,000	19,000	18,362		481550.1805.17	3,360	581550.9105.81
COMMUNITY DEVELOPMENT											
Manager Community Development	LV153	2172	1DDP714	34,000	15,000	19,000	20,597		449050.1805.17	5,600	549050.9105.81
COMMUNITY SERVICES											
Manager Community Services	LV164	2204	1DFQ381	34,000	15,000	19,000	20,604		420050.1805.17	5,600	520050.9105.81

PLANT AND EQUIPMENT PROGRAMME FOR 2011/2012
PLANT AND EQUIPMENT SUMMARY 2011/2012

	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	WDV	Gain (-)	Gain GL A/c	Loss	Loss GL A/c
ADMINISTRATIVE SERVICES											
Manager Administrative Services	LV165	2203	1DFQ386	34,000	15,000	19,000	23,342		483050.1805.17	8,340	583050.9105.81
EXECUTIVE MANAGEMENT											
Director Corporate Services	LV161	2199	1DFG772	42,000	24,000	18,000	26,608		480050.1805.17	2,610	580050.9105.81
TOTAL				695,000	301,000	394,000	433,527	0		132,530	
HEAVY VEHICLES											
WASTE SERVICES											
Rear Loader - Waste	HV22	1865	1CKJ 185	310,000	50,000	260,000	89,054		495550.1805.17	39,050	525550.9105.81
INFRASTRUCTURE SERVICES											
4 Ton Truck (Concrete)	HV37	1780	1CFB 147	93,000	30,000	63,000	16,193	(13,810)	455050.1805.17		555050.9105.81
TOTAL				403,000	80,000	323,000	105,247	-13,810		39,050	
MAJOR PLANT											
PARKS SERVICES											
Front Deck Mower (1)	MP71	1964	1CRO755	38,000	4,000	34,000	10,499		437050.1805.17	6,500	537050.9105.81
Front Deck Mower (2)	MP70	1965	1CRE458	38,000	4,000	34,000	10,852		437050.1805.17	6,850	537050.9105.81
Turf Gator	MP66	1867	1C1O 159	24,000	4,000	20,000	4,461		437050.1805.17	460	571050.9105.81
Turf Gator	MP67	1878	1CLW323	24,000	4,000	20,000	5,273		437050.1805.17	1,270	571050.9105.81
WASTE SERVICES											
Footpath Sweeper	MP65	1847	1CIE708	175,000		175,000	0				
TOTAL				299,000	16,000	283,000	31,085	0		15,080	
MINOR PLANT											
FIELD SERVICES											
Ticket Machines	Various	Various		110,000	0	110,000					
BUILDING & HEALTH											
Noise Level Meter				28,000	0						

PLANT AND EQUIPMENT PROGRAMME FOR 2011/2012
PLANT AND EQUIPMENT SUMMARY 2011/2012

	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	WDV	Gain (-)	Gain GL A/c	Loss	Loss GL A/c
INFRASTRUCTURE SERVICES											
Rammer - Wacker Vibro	M2063	1521		2,200	200	2,000	0	(200)	455050.1805.17		555050.9105.81
CMG Single Phase Electric Diameter Cutter	M3085			2,000	200	1,800	0	(200)	470030.1709.16		555050.9105.81
VPH70 Compactor	M3104			2,000	200	1,800	0	(200)	470030.1709.16		555050.9105.81
PARKS SERVICES											
500L Portable Water Unit & Pump	M3146	1567		2,500	200	2,300	-189	(390)	437050.1805.17		537050.9105.81
Turf Cutter	M3167	1690		5,500	600	4,900	213	(390)	437050.1805.17		537050.9105.81
Honda Tiller Rotary Hoe	M3170	1691		3,000	500	2,500	125	(380)	437050.1805.17		537050.9105.81
Toro Kombi Line Marker	M3204	1810		1,800	100	1,700	285		437050.1805.17	190	537050.9105.81
Honda MEY Mower	M3225	1868		5,200	800	4,400	1,262		437050.1805.17	460	571050.9105.81
Hardie Spray Unit	M3226	1866		2,000	150	1,850	361		437050.1805.17	210	571050.9105.81
Hardie Spray Unit	M3227	1877		5,500	150	5,350	1,404		437050.1805.17	1,250	571050.9105.81
Toto Kombi Line Marker	M3236	1887		1,800	100	1,700	408		437050.1805.17	310	571050.9105.81
Stihl Brush Cutter FS480	M3239	1934		1,900	100	1,800	437		437050.1805.17	340	537050.9105.81
MS200T Chainsaw	M3247	1993		1,300	100	1,200	479		437050.1805.17	380	537050.9105.81
Stihl Brush Cutter FS480	M3248	1985		1,900	100	1,800	517		437050.1805.17	420	537050.9105.81
Stihl Brush Cutter FS480	M3249	1986		1,900	100	1,800	517		437050.1805.17	420	537050.9105.81
Stihl Brush Cutter FS480	M3250	1987		1,900	100	1,800	517		437050.1805.17	420	537050.9105.81
Stihl Brush Cutter FS480	M3251	1989		1,900	100	1,800	517		437050.1805.17	420	537050.9105.81
Sthil HT75 Pole saw	M3263	2087		1,200	100	1,100	624		437050.1805.17	520	537050.9105.81
WASTE & FLEET SERVICES											
Workshop											
Wet / Dry Vacuum Cleaner	M3175			1,500	150	1,350	0	(150)	425030.1709.16		525550.9105.81
Truck Jump Starter	M3178			1,500	100	1,400	0	(100)	425030.1709.16		525550.9105.81
Air Compressor	M3228			2,000	200	1,800	0	(200)	425030.1709.16		525550.9105.81
TOTAL				188,500	4,350	156,150	7,477	-2,210		5,340	
TOTAL PLANT REPLACEMENT BUDGET				1,585,500	401,350	1,156,150	577,336	-16,020		192,000	

CARRIED FORWARD SCHEDULE
Operating Carried Forward Projects 2011/12

Account Code	Activity	Description	Amount
CORPORATE SERVICES			
	COMMUNICATIONS & EVENTS		
	Operational Expenses		
581015.3163.61	Street Banners	New Banner Initiatives	15,000
	INFORMATION SERVICES		
	Operational Expenses		
582515.3254.61	Operational Expenses	Software Maintenance	75,000
582515.3252.61	Computer Software Development	Computer software development	1,800
	HUMAN RESOURCES		
	Operational Expenses		
581515.2403.51	Organisational Training & Development	Organisational Training & Development	50,000
	Recurrent Projects		
581530.3911.61	Recurrent Projects	Recurrent Projects	5,500
581530.3904.61	Specialist Advice	Specialist Advice	10,000
DEVELOPMENT SERVICES			
	FIELD SERVICES		
	Non-Recurrent Projects		
510031.3951.61	Non-Recurrent Projects	Non-Recurrent Projects	10,000
	HEALTH SERVICES		
	Recurrent Projects		
515030.3901.61	Recurrent projects	Food Safety promotion (workshops & newsletter)	6,000
	Non-recurrent Projects		
515031.3970.61	Non-recurrent Projects	Contaminated Site Investigations	40,000
	PLANNING		
	Non-recurrent Projects		
530031.3951.61	Non-recurrent Projects	Town Planning Scheme Review	159,000
530031.3964.61	Non-recurrent Projects	Structure Plans	70,000
	Recurrent Projects		
530030.3913.61	Policy Development	Policy Development	27,700

CARRIED FORWARD SCHEDULE
Operating Carried Forward Projects 2011/12

Account Code	Activity	Description	Amount
COMMUNITY SERVICES			
COMMUNITY DEVELOPMENT SERVICES			
Recurrent Projects			
91.91002.001.61	Recurrent Projects	Recreation/Leisure Initiatives	33,000
91.91003.001.61	Recurrent Projects	Disability Services Initiatives	8,000
91.91004.001.61	Recurrent Projects	Child Friendly City Initiatives	
549030.3920.61	Recurrent Projects	Community Safety Initiatives	17,000
Operational Expenses			
552015.3163.61	Public Art - Street Banners	Installation and repairs to street banners	8,000
COMMUNITY DEVELOPMENT SERVICES			
Operational Expenses			
565515.3272.61	Website Development & Maintenance	Requirements for development CES	14,000
LIBRARY SERVICES			
Recurrent Projects			
547030.3901.61	Recurrent Projects	Recurrent Projects	5,000
547030.3921.61	Recurrent Projects	Local History Projects	5,000
Operational Expenses			
547015.3591.61	Public Art Projects	Public Art Projects	65,000
Non-recurrent Projects			
547031.3951.61	Non-recurrent Projects	Roker Bee - design & publication of packages for year 2 & 3 students	9,000
SUBIACO MUSEUM			
Operational Expenses			
547515.3702.61	Exhibitions	Exhibitions	6,000
Other Expenses			
547520.7207.61	Museum Grant Payments	Grant payments	12,000
Non-recurrent Projects			
547531.3951.61	Non-recurrent Projects	Non-recurrent Projects	28,500
TECHNICAL SERVICES			
PARKS SERVICES			
Recurrent Projects			
571030.3903.61	Data Acquisition	Surveys Asset management data collectio	30,000
571030.3924.61	Environmental Development Projects	Environmental Development Projects	15,000
571030.3939.61	Environmental Monitoring	Environmental Monitoring	5,000
Non-Recurrent Projects			
571031.3956.61	Non-Recurrent Projects	Regional Joint Initiatives	11,500
571031.3981.61	Non-Recurrent Projects	Greens Opeartions	70,000
Total			812,000

PROGRAM STATEMENTS

**City of Subiaco
Program Statement Report 2011/12**

	2010/2011 Adopted Budget \$	2010/2011 Revised Budget \$	2010/2011 Estimated Actual \$	2011/2012 Draft Budget \$
OPERATING REVENUE				
Executive Management	0	603,000	620,800	0
Members of Council	1,800	1,800	4,185	1,800
Communication & Events	0	11,700	0	0
Human Resources	0	24,500	25,000	0
Financial Services	28,000	28,000	28,000	28,000
Rates	15,196,710	15,292,710	15,293,375	16,686,970
Other General Purpose Income	3,088,000	3,177,500	3,558,602	3,163,000
Insurance & Recoups	30,000	30,000	55,620	40,000
Administrative Services	0	0	150	0
Property & Assets/Investment Properties	3,412,000	3,597,000	3,795,000	4,338,061
Health Services	124,490	124,490	142,170	148,490
Building Services	231,250	231,250	268,100	197,820
Field Services	3,603,900	3,791,040	3,912,790	3,904,700
Town Planning & Regional Development	176,400	247,400	256,300	231,500
Community Care Services/Day Centre/Food Services/Other Care Services	977,000	992,000	1,047,610	1,032,000
Community Development	0	2,900	39,030	48,000
Social Housing	0	0	1,000	0
Business Development	370,000	370,000	419,600	418,000
Library/Museum	27,750	27,750	28,020	37,200
Lords	3,183,360	3,183,360	3,268,140	3,709,776
Operations Centre	0	0	0	0
Waste Services/Waste Operations	3,348,721	3,348,721	3,284,850	3,844,738
Plant Operations	0	0	150	0
Parks Services/Parks Operations/Parks Road Reserve Operations	60,380	60,380	118,181	215,660
Infrastructure Services/Infrastructure Operations	1,064,020	1,078,846	852,490	1,349,661
Facilities Management	63,698	63,698	82,560	63,698
Total Operating Revenue	34,987,479	36,288,045	37,101,723	39,459,074
OPERATING EXPENDITURE				
Executive Management	0	(549,000)	(601,700)	0
Members of Council	(532,700)	(532,700)	(504,720)	(597,710)
Other Governance	(738,380)	(954,380)	(934,940)	(792,900)
Communication & Events	0	4,300	0	0
Human Resources	0	(24,500)	(25,000)	0
Financial Services	(28,000)	(44,350)	(28,000)	(28,000)
Other General Purpose Income	(845,130)	(845,130)	(927,410)	(799,790)
Insurance & Recoups	(52,000)	(159,500)	(33,620)	(40,000)
Information Services	0	(1,600)	(65)	0
Administrative Services	0	(9,350)	(150)	0
Property & Assets	(1,181,540)	(1,330,340)	(1,431,185)	(1,488,950)
Health Services	(581,150)	(548,150)	(535,750)	(666,930)
Building Services	(620,930)	(653,930)	(755,170)	(756,470)
Field Services	(3,598,680)	(3,698,680)	(3,771,550)	(3,881,650)
Town Planning & Regional Development	(1,538,560)	(1,541,560)	(1,330,650)	(1,839,660)
Community Care Services/Day Centre/Food Services/Other Care Services	(1,923,510)	(1,917,510)	(1,880,650)	(2,009,040)
Community Development	(1,627,970)	(1,635,870)	(1,450,190)	(1,821,350)
Community Engagement	(266,060)	(339,060)	(310,180)	(403,820)
Social Housing	(85,790)	(82,790)	(89,230)	(89,770)
Business Development	(650,520)	(625,520)	(628,540)	(876,280)
Library/Museum	(2,093,050)	(2,090,050)	(1,824,310)	(2,462,400)
Lord's	(3,812,175)	(3,792,175)	(3,652,525)	(4,013,281)
Waste Services/Waste Operations	(4,027,292)	(4,027,292)	(4,081,781)	(4,183,900)
Plant Operations	0	0	(150)	0
Parks Services/Parks Operations/Parks Road Reserve Operations	(4,143,300)	(4,163,510)	(4,173,041)	(4,759,782)
Infrastructure Services/Infrastructure Operations	(3,369,361)	(3,489,361)	(3,799,959)	(3,802,810)
Undergrounding Powerlines	(768,200)	(768,200)	(132,200)	(1,353,700)
Facilities Management	(841,289)	(841,289)	(722,075)	(917,990)
Total Operating Expenditure	(33,325,587)	(34,661,497)	(33,624,741)	(37,586,183)
NET RESULT	1,661,892	1,626,548	3,476,982	1,872,891

Budget Management Report

	Original Budget 2010/11	Revised Budget 2010/11	Estimated Actuals 2010/11	Draft Budget 2011/12
EXECUTIVE MANAGEMENT				
REVENUE				
Operating Grants & Subsidies	0	(603,000)	(603,000)	0
Other Revenue	0	0	(17,800)	0
TOTAL REVENUE	0	(603,000)	(620,800)	0
EXPENDITURE				
Employee Costs	1,081,500	1,078,500	1,097,520	1,118,900
Administration Expenses	33,000	33,000	39,500	33,000
Operational Expenses	31,600	31,600	47,900	30,500
Recurrent Projects	51,000	0	5,000	0
Non-recurrent Projects	37,800	640,800	623,000	37,800
Depreciation	31,500	31,500	37,400	41,600
Loss on Disposal of Non-current Assets	11,600	11,600	29,380	2,610
Corporate Overhead Allocated	(1,278,000)	(1,278,000)	(1,278,000)	(1,264,410)
TOTAL EXPENDITURE	0	549,000	601,700	0
TOTAL EXECUTIVE MANAGEMENT	0	(54,000)	(19,100)	0
MEMBERS OF COUNCIL				
REVENUE				
Other Revenue	(1,800)	(1,800)	(4,185)	(1,800)
TOTAL REVENUE	(1,800)	(1,800)	(4,185)	(1,800)
EXPENDITURE				
Administration Expenses	14,500	14,500	11,500	14,500
Operational Expenses	9,000	9,000	9,190	9,000
Other Expenses	171,250	171,250	171,250	220,770
Depreciation	24,200	24,200	20,300	20,300
Corporate Overhead Allocated	313,750	313,750	292,480	333,140
TOTAL EXPENDITURE	532,700	532,700	504,720	597,710
TOTAL MEMBERS OF COUNCIL	530,900	530,900	500,535	595,910
OTHER GOVERNANCE				
EXPENDITURE				
Administration Expenses	3,500	3,500	1,250	3,500
Operational Expenses	97,000	97,000	77,000	97,000
Other Expenses	10,000	10,000	16,000	10,000
Recurrent Projects	10,000	61,000	78,000	61,000
Non-recurrent Projects	0	165,000	165,000	0
Depreciation	700	700	1,500	1,500
Corporate Overhead Allocated	617,180	617,180	596,190	619,900
TOTAL EXPENDITURE	738,380	954,380	934,940	792,900
TOTAL OTHER GOVERNANCE	738,380	954,380	934,940	792,900

Budget Management Report

	Original Budget 2010/11	Revised Budget 2010/11	Estimated Actuals 2010/11	Draft Budget 2011/12
COMMUNICATION & EVENTS				
REVENUE				
Other Revenue	0	(11,700)	0	0
TOTAL REVENUE	0	(11,700)	0	0
EXPENDITURE				
Employee Costs	257,600	290,500	284,200	276,800
Administration Expenses	0	0	0	12,000
Operational Expenses	347,000	309,800	270,730	353,000
Recurrent Projects	4,000	4,000	4,000	4,000
Non-recurrent Projects	20,500	20,500	10,470	20,500
Corporate Overhead Allocated	(629,100)	(624,800)	(569,400)	(666,300)
TOTAL EXPENDITURE	0	0	0	0
TOTAL COMMUNICATION & EVENTS	0	(11,700)	0	0
HUMAN RESOURCES				
REVENUE				
Other Revenue	0	(24,500)	(25,000)	0
TOTAL REVENUE	0	(24,500)	(25,000)	0
EXPENDITURE				
Employee Costs	379,350	379,350	347,560	416,350
Administration Expenses	6,050	6,050	6,550	6,050
Operational Expenses	385,000	406,000	334,325	435,000
Recurrent Projects	31,000	31,000	11,000	46,500
Depreciation	3,000	3,800	3,800	3,800
Loss on Disposal of Non-current Assets	0	0	0	3,360
Corporate Overhead Allocated	(804,400)	(801,700)	(678,235)	(911,060)
TOTAL EXPENDITURE	0	24,500	25,000	0
TOTAL HUMAN RESOURCES	0	0	0	0
INSURANCE AND RECOUPS				
REVENUE				
Other Revenue	(30,000)	(30,000)	(55,620)	(40,000)
TOTAL REVENUE	(30,000)	(30,000)	(55,620)	(40,000)
EXPENDITURE				
Other Expenses	375,600	486,600	490,670	466,500
Corporate Overhead Allocated	(323,600)	(327,100)	(457,050)	(426,500)
TOTAL EXPENDITURE	52,000	159,500	33,620	40,000
TOTAL INSURANCE AND RECOUPS	22,000	129,500	(22,000)	0

Budget Management Report

	Original Budget 2010/11	Revised Budget 2010/11	Estimated Actuals 2010/11	Draft Budget 2011/12
FINANCIAL SERVICES				
REVENUE				
Other Revenue	(28,000)	(28,000)	(28,000)	(28,000)
TOTAL REVENUE	(28,000)	(28,000)	(28,000)	(28,000)
EXPENDITURE				
Employee Costs	602,000	627,000	631,000	730,800
Administration Expenses	95,500	110,950	99,420	101,000
Operational Expenses	367,200	348,100	341,100	250,900
Recurrent Projects	23,000	18,000	20,000	23,000
Depreciation	4,500	4,500	4,700	4,900
Loss on Disposal of Plant & Equipment	6,550	6,550	2,430	0
Corporate Overhead Allocated	(1,070,750)	(1,070,750)	(1,070,650)	(1,082,600)
TOTAL EXPENDITURE	28,000	44,350	28,000	28,000
TOTAL FINANCIAL SERVICES	0	16,350	0	0
RATES				
REVENUE				
General Rates	(14,592,380)	(14,592,380)	(14,591,570)	(16,004,770)
Minimum Rates	(582,330)	(582,330)	(582,920)	(716,770)
Interim Rates	(100,000)	(186,000)	(186,690)	(100,000)
Back Rates	(5,000)	(31,000)	(36,595)	(5,000)
Statutory Fees & Charges	(120,000)	(120,000)	(123,800)	(120,000)
Other Revenue	(82,000)	(82,000)	(73,260)	(82,000)
TOTAL REVENUE	(15,481,710)	(15,593,710)	(15,594,835)	(17,028,540)
EXPENDITURE				
Other Expenses	285,000	301,000	301,460	341,570
TOTAL EXPENDITURE	285,000	301,000	301,460	341,570
TOTAL RATES	(15,196,710)	(15,292,710)	(15,293,375)	(16,686,970)
OTHER GENERAL PURPOSE INCOME				
REVENUE				
Operating Grants & Subsidies	(300,000)	(318,500)	(424,772)	(350,000)
Other Revenue	(2,788,000)	(2,859,000)	(3,133,830)	(2,813,000)
TOTAL REVENUE	(3,088,000)	(3,177,500)	(3,558,602)	(3,163,000)
EXPENDITURE				
Corporate Overhead Allocated	845,130	845,130	927,410	799,790
TOTAL EXPENDITURE	845,130	845,130	927,410	799,790
TOTAL OTHER GENERAL PURPOSE INCOME	(2,242,870)	(2,332,370)	(2,631,192)	(2,363,210)

Budget Management Report

	Original Budget 2010/11	Revised Budget 2010/11	Estimated Actuals 2010/11	Draft Budget 2011/12
INFORMATION SERVICES				
EXPENDITURE				
Employee Costs	638,600	638,600	621,610	754,700
Administration Expenses	8,700	8,700	8,700	8,700
Operational Expenses	576,900	578,500	502,700	655,700
Recurrent Projects	4,000	4,000	0	4,000
Depreciation	291,500	291,500	168,900	201,800
Loss on Disposal of Non-current Assets	8,910	8,910	3,680	0
Corporate Overhead Allocated	(1,528,610)	(1,528,610)	(1,305,525)	(1,624,900)
TOTAL EXPENDITURE	0	1,600	65	0
TOTAL INFORMATION SERVICES	0	1,600	65	0
ADMINISTRATIVE SERVICES				
REVENUE				
Other Revenue	0	0	(150)	0
TOTAL REVENUE	0	0	(150)	0
EXPENDITURE				
Employee Costs	803,700	804,700	788,530	751,900
Administration Expenses	170,500	152,640	155,740	171,500
Operational Expenses	126,700	159,910	161,310	136,600
Non-recurrent Projects	7,000	0	0	37,000
Depreciation	5,700	5,700	9,000	9,000
Loss on Disposal of Non-current Assets	0	0	0	8,340
Corporate Overhead Allocated	(1,113,600)	(1,113,600)	(1,114,430)	(1,114,340)
TOTAL EXPENDITURE	0	9,350	150	0
TOTAL ADMINISTRATIVE SERVICES	0	9,350	0	0
PROPERTY & ASSET SERVICES				
REVENUE				
Hire Fees/Lease Income	(3,396,000)	(3,581,000)	(3,700,000)	(4,316,061)
Other Revenue	(16,000)	(16,000)	(95,000)	(22,000)
TOTAL REVENUE	(3,412,000)	(3,597,000)	(3,795,000)	(4,338,061)
EXPENDITURE				
Employee Costs	184,800	184,800	165,000	272,500
Administration Expenses	2,600	2,600	4,650	8,200
Operational Expenses	475,000	540,000	494,610	551,200
Recurrent Projects	35,000	32,000	30,000	35,000
Non-recurrent Projects	30,000	116,800	166,900	100,000
Depreciation	68,000	68,000	72,600	72,500
Corporate Overhead Allocated	386,140	386,140	497,425	449,550
TOTAL EXPENDITURE	1,181,540	1,330,340	1,431,185	1,488,950
TOTAL PROPERTY & ASSET SERVICES	(2,230,460)	(2,266,660)	(2,363,815)	(2,849,111)

Budget Management Report

	Original Budget 2010/11	Revised Budget 2010/11	Estimated Actuals 2010/11	Draft Budget 2011/12
HEALTH SERVICES				
REVENUE				
Operating Grants & Subsidies	0	0	(18,500)	(20,000)
Statutory Fees & Charges	(123,850)	(123,850)	(122,180)	(127,850)
Fines & Penalties	(500)	(500)	(1,450)	(500)
Other Revenue	(140)	(140)	(40)	(140)
TOTAL REVENUE	(124,490)	(124,490)	(142,170)	(148,490)
EXPENDITURE				
Employee Costs	337,700	253,700	243,160	353,100
Administration Expenses	8,250	8,250	4,020	11,750
Other Expenses	150	150	200	150
Operational Expenses	44,600	95,600	97,050	52,400
Recurrent Projects	6,000	6,000	0	12,000
Non-recurrent Projects	40,000	40,000	0	80,000
Depreciation	3,900	3,900	2,800	2,000
Corporate Overhead Allocated	140,550	140,550	188,520	155,530
TOTAL EXPENDITURE	581,150	548,150	535,750	666,930
TOTAL HEALTH SERVICES	456,660	423,660	393,580	518,440
BUILDING SERVICES				
REVENUE				
Statutory Fees & Charges	(226,750)	(226,750)	(262,500)	(193,320)
Other Revenue	(4,500)	(4,500)	(5,600)	(4,500)
TOTAL REVENUE	(231,250)	(231,250)	(268,100)	(197,820)
EXPENDITURE				
Employee Costs	361,400	394,400	395,300	392,000
Administration Expenses	8,450	8,450	5,100	8,450
Operational Expenses	23,800	23,800	27,500	129,600
Recurrent Projects	25,600	25,600	23,600	2,000
Depreciation	4,500	4,500	4,500	4,500
Corporate Overhead Allocated	197,180	197,180	299,170	219,920
TOTAL EXPENDITURE	620,930	653,930	755,170	756,470
TOTAL BUILDING SERVICES	389,680	422,680	487,070	558,650

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	Original Budget 2010/11	Revised Budget 2010/11	Estimated Actuals 2010/11	Draft Budget 2011/12
FIELD SERVICES				
REVENUE				
Operating Grants & Subsidies	(74,000)	(74,000)	(77,700)	(78,500)
Statutory Fees & Charges	(8,200)	(8,200)	(10,300)	(9,000)
Parking Fees & Permits	(1,918,000)	(2,018,000)	(2,049,840)	(2,080,500)
Fines & Penalties	(1,410,700)	(1,497,840)	(1,583,100)	(1,543,700)
Other Revenue	(193,000)	(193,000)	(191,850)	(193,000)
TOTAL REVENUE	(3,603,900)	(3,791,040)	(3,912,790)	(3,904,700)
EXPENDITURE				
Employee Costs	1,034,400	1,114,400	1,113,300	1,198,800
Administration Expenses	90,500	90,500	89,000	170,500
Operational Expenses	880,300	930,300	934,720	914,900
Other Expenses	225,000	225,000	227,600	235,000
Recurrent Projects	151,000	66,000	66,000	115,000
Non-recurrent Projects	120,000	175,000	110,000	160,000
Depreciation	84,500	84,500	108,600	134,000
Loss on Disposal of Non-current Assets	31,030	31,030	0	22,950
Corporate Overhead Allocated	981,950	981,950	1,122,330	930,500
TOTAL EXPENDITURE	3,598,680	3,698,680	3,771,550	3,881,650
TOTAL FIELD SERVICES	(5,220)	(92,360)	(141,240)	(23,050)
TOWN PLANNING & REGIONAL DEVELOPMENT				
REVENUE				
Statutory Fees & Charges	(173,300)	(244,300)	(256,220)	(228,400)
Other Revenue	(3,100)	(3,100)	(80)	(3,100)
TOTAL REVENUE	(176,400)	(247,400)	(256,300)	(231,500)
EXPENDITURE				
Employee Costs	520,300	520,300	503,880	670,700
Administration Expenses	5,000	5,000	6,750	6,300
Operational Expenses	159,000	152,000	173,180	166,800
Other Expenses	0	0	370	0
Recurrent Projects	183,000	193,000	159,300	128,700
Non-recurrent Projects	295,500	295,500	39,000	441,500
Depreciation	4,900	4,900	5,300	5,900
Loss on Disposal of Non-current Assets	7,740	7,740	10,250	0
Corporate Overhead Allocated	363,120	358,820	432,620	419,760
TOTAL EXPENDITURE	1,538,560	1,537,260	1,330,650	1,839,660
TOTAL TOWN PLANNING & REGIONAL DEVELOPMENT	1,362,160	1,289,860	1,074,350	1,608,160

Budget Management Report

	Original Budget 2010/11	Revised Budget 2010/11	Estimated Actuals 2010/11	Draft Budget 2011/12
COMMUNITY CARE SERVICES				
REVENUE				
Operating Grants & Subsidies	(481,000)	(481,000)	(481,000)	(491,000)
Other Revenue	(63,000)	(63,000)	(69,000)	(70,000)
Gain on Disposal of Plant & Equipment	0	0	(15,450)	0
TOTAL REVENUE	(544,000)	(544,000)	(565,450)	(561,000)
EXPENDITURE				
Employee Costs	269,800	309,300	310,300	421,600
Administration Expenses	11,900	11,900	9,950	9,900
Operational Expenses	364,100	332,600	333,800	179,100
Depreciation	13,200	13,200	15,350	22,800
Loss on Disposal of Non-current Assets	0	0	0	5,600
Corporate Overhead Allocated	255,130	255,130	219,710	262,390
TOTAL EXPENDITURE	914,130	922,130	889,110	901,390
TOTAL COMMUNITY CARE SERVICES	370,130	378,130	323,660	340,390
DAY CENTRE				
REVENUE				
Operating Grants & Subsidies	(268,000)	(268,000)	(279,410)	(270,000)
Other Revenue	(12,000)	(19,000)	(16,000)	(13,000)
Gain on Disposal of Non-current Assets		0	(2,250)	0
TOTAL REVENUE	(280,000)	(287,000)	(297,660)	(283,000)
EXPENDITURE				
Employee Costs	214,900	214,900	245,700	267,800
Administration Expenses	14,750	14,750	14,750	12,750
Operational Expenses	34,000	33,000	26,540	34,800
Depreciation	4,300	4,300	4,700	4,900
Corporate Overhead Allocated	127,570	127,570	110,010	135,520
TOTAL EXPENDITURE	395,520	394,520	401,700	455,770
TOTAL DAY CENTRE	115,520	107,520	104,040	172,770
FOOD SERVICES				
REVENUE				
Operating Grants & Subsidies	(31,000)	(31,000)	(31,000)	(31,000)
Other Revenue	(112,000)	(112,000)	(141,500)	(146,000)
TOTAL REVENUE	(143,000)	(143,000)	(172,500)	(177,000)
EXPENDITURE				
Employee Costs	220,500	242,000	251,750	244,200
Administration Expenses	10,500	10,500	7,950	10,500
Operational Expenses	92,900	92,900	100,430	107,300
Corporate Overhead Allocated	113,970	113,970	123,190	124,480
TOTAL EXPENDITURE	437,870	459,370	483,320	486,480
TOTAL FOOD SERVICES	294,870	316,370	310,820	309,480

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	Original Budget 2010/11	Revised Budget 2010/11	Estimated Actuals 2010/11	Draft Budget 2011/12
OTHER CARE SERVICES				
REVENUE				
Operating Grants & Subsidies	0	(8,000)	0	0
Other Revenue	(10,000)	(10,000)	(12,000)	(11,000)
TOTAL REVENUE	(10,000)	(18,000)	(12,000)	(11,000)
EXPENDITURE				
Employee Costs	76,300	54,800	47,300	87,300
Operational Expenses	66,000	65,000	49,000	66,000
Non-recurrent Projects	20,000	8,000	0	0
Corporate Overhead Allocated	13,690	13,690	10,220	12,100
TOTAL EXPENDITURE	175,990	141,490	106,520	165,400
TOTAL OTHER CARE SERVICES	165,990	123,490	94,520	154,400
COMMUNITY DEVELOPMENT				
REVENUE				
Operating Grants & Subsidies	0	(2,900)	(38,890)	(48,000)
Other Revenue	0	0	(140)	0
TOTAL REVENUE	0	(2,900)	(39,030)	(48,000)
EXPENDITURE				
Employee Costs	580,900	607,900	596,600	678,300
Administration Expenses	15,500	15,500	10,000	15,500
Operational Expenses	427,900	416,900	403,440	476,900
Other Expenses	40,000	40,000	40,000	40,000
Recurrent Projects	184,500	176,400	118,200	192,000
Non-recurrent Projects	7,000	7,000	5,500	7,000
Depreciation	10,700	10,700	10,500	10,300
Loss on Disposal of Non-current Assets	6,420	6,420	0	5,600
Corporate Overhead Allocated	355,050	355,050	265,950	395,750
TOTAL EXPENDITURE	1,627,970	1,635,870	1,450,190	1,821,350
TOTAL COMMUNITY DEVELOPMENT	1,627,970	1,632,970	1,411,160	1,773,350
SOCIAL HOUSING				
REVENUE				
Operating Grants & Subsidies	0	0	(1,000)	0
TOTAL REVENUE	0	0	(1,000)	0
EXPENDITURE				
Employee Costs	9,400	9,400	9,400	9,100
Recurrent Projects	3,000	0	0	3,000
Non-recurrent Projects	20,000	20,000	20,000	20,000
Corporate Overhead Allocated	53,390	53,390	59,830	57,670
TOTAL EXPENDITURE	85,790	82,790	89,230	89,770
TOTAL SOCIAL HOUSING	85,790	82,790	88,230	89,770

Budget Management Report

	Original Budget 2010/11	Revised Budget 2010/11	Estimated Actuals 2010/11	Draft Budget 2011/12
BUSINESS DEVELOPMENT				
REVENUE				
Specified Area Rates	(370,000)	(370,000)	(419,600)	(418,000)
TOTAL REVENUE	(370,000)	(370,000)	(419,600)	(418,000)
EXPENDITURE				
Employee Costs	102,600	77,600	74,950	106,000
Other Expenses	370,000	370,000	370,000	485,000
Recurrent Projects	45,000	45,000	45,000	145,000
Corporate Overhead Allocated	132,920	132,920	138,590	140,280
TOTAL EXPENDITURE	650,520	625,520	628,540	876,280
TOTAL BUSINESS DEVELOPMENT	280,520	255,520	208,940	458,280
COMMUNITY ENGAGEMENT				
EXPENDITURE				
Employee Costs	87,000	187,500	195,310	187,100
Administration Expenses	13,000	23,000	18,650	0
Operational Expenses	135,000	216,300	188,270	71,100
Non-recurrent Projects	0	0	0	87,500
Corporate Overhead Allocated	31,060	31,060	26,750	58,120
TOTAL EXPENDITURE	266,060	339,060	310,180	403,820
TOTAL COMMUNITY ENGAGEMENT	266,060	339,060	310,180	403,820
LIBRARY				
REVENUE				
Other Grants	(750)	(750)	0	(900)
Fines & Penalties	(4,000)	(4,000)	0	(3,500)
Other Revenue	(10,700)	(10,700)	(11,060)	(18,500)
TOTAL REVENUE	(15,450)	(15,450)	(11,060)	(22,900)
EXPENDITURE				
Employee Costs	680,800	680,800	670,400	801,600
Administration Expenses	27,000	27,000	28,500	32,000
Operational Expenses	244,100	244,100	167,100	223,900
Other Expenses	300	300	570	400
Recurrent Projects	20,000	20,000	10,000	26,000
Non-recurrent Projects	12,000	12,000	3,000	11,000
Depreciation	10,100	10,100	10,400	10,800
Loss on Disposal of Non-current Assets	8,620	8,620	420	0
Corporate Overhead Allocated	649,770	649,770	597,370	701,620
Centre Maintenance Allocated	138,600	138,600	138,600	138,600
TOTAL EXPENDITURE	1,791,290	1,791,290	1,626,360	1,945,920
TOTAL LIBRARY	1,775,840	1,775,840	1,615,300	1,923,020

Budget Management Report

	Original Budget 2010/11	Revised Budget 2010/11	Estimated Actuals 2010/11	Draft Budget 2011/12
MUSEUM				
REVENUE				
Operating Grants & Subsidies	(12,000)	(12,000)	(15,820)	(13,000)
Other Revenue	(300)	(300)	(1,140)	(1,300)
TOTAL REVENUE	(12,300)	(12,300)	(16,960)	(14,300)
EXPENDITURE				
Employee Costs	108,100	108,100	108,300	143,800
Administration Expenses	1,900	1,900	1,400	1,900
Operational Expenses	27,000	27,000	21,000	153,500
Other Expenses	12,000	12,000	0	24,000
Recurrent Projects	30,000	30,000	0	25,000
Non-recurrent Projects	37,500	34,500	6,000	58,500
Corporate Overhead Allocated	73,860	73,860	49,850	92,880
Centre Maintenance Allocated	11,400	11,400	11,400	16,900
TOTAL EXPENDITURE	301,760	298,760	197,950	516,480
TOTAL MUSEUM	289,460	286,460	180,990	502,180
LORDS MEMBERSHIPS				
REVENUE				
Other Revenue	(1,326,840)	(1,326,840)	(1,386,900)	(1,497,880)
TOTAL REVENUE	(1,326,840)	(1,326,840)	(1,386,900)	(1,497,880)
EXPENDITURE				
Employee Costs	175,800	175,800	167,530	198,500
Administration Expenses	16,200	16,200	12,640	16,020
Operational Expenses	16,900	16,900	21,430	24,840
Other Expenses	0	0	3,000	0
TOTAL EXPENDITURE	208,900	208,900	204,600	239,360
TOTAL LORDS MEMBERSHIPS	(1,117,940)	(1,117,940)	(1,182,300)	(1,258,520)
LORDS SPORTS				
REVENUE				
Operating Grants & Subsidies	(1,500)	(1,000)	0	(1,000)
Hire Fees/Lease Income	(1,250,400)	(1,244,400)	(1,157,200)	(1,394,000)
Other Revenue	(3,180)	(9,680)	0	(24,500)
TOTAL REVENUE	(1,255,080)	(1,255,080)	(1,157,200)	(1,419,500)
EXPENDITURE				
Employee Costs	550,200	550,200	542,490	634,100
Administration Expenses	34,920	34,920	28,635	32,700
Operational Expenses	33,170	33,170	37,940	34,100
Other Expenses	1,800	1,800	2,260	2,100
TOTAL EXPENDITURE	620,090	620,090	611,325	703,000
TOTAL LORDS SPORTS	(634,990)	(634,990)	(545,875)	(716,500)

Budget Management Report

	Original Budget 2010/11	Revised Budget 2010/11	Estimated Actuals 2010/11	Draft Budget 2011/12
LORDS GROUP FITNESS				
REVENUE				
Hire Fees/Lease Income	(9,000)	(9,000)	(3,380)	(6,000)
Other Revenue	(32,400)	(32,400)	(49,600)	(62,800)
TOTAL REVENUE	(41,400)	(41,400)	(52,980)	(68,800)
EXPENDITURE				
Employee Costs	236,900	236,900	213,640	251,100
Administration Expenses	8,300	8,300	7,040	8,300
Operational Expenses	72,500	72,500	70,340	74,996
TOTAL EXPENDITURE	317,700	317,700	291,020	334,396
TOTAL LORDS GROUP FITNESS	276,300	276,300	238,040	265,596
LORDS GYM				
REVENUE				
Hire Fees/Lease Income	(5,160)	(5,160)	(3,900)	(6,000)
Other Revenue	(89,320)	(89,320)	(183,180)	(188,916)
TOTAL REVENUE	(94,480)	(94,480)	(187,080)	(194,916)
EXPENDITURE				
Employee Costs	298,700	298,700	327,690	336,600
Administration Expenses	13,160	13,160	10,080	12,620
Operational Expenses	91,960	91,960	74,280	85,530
TOTAL EXPENDITURE	403,820	403,820	412,050	434,750
TOTAL LORDS GYM	309,340	309,340	224,970	239,834
LORDS CAFE				
REVENUE				
Hire Fees/Lease Income	(600)	(600)	0	(480)
Other Revenue	(384,000)	(384,000)	(414,900)	(420,000)
TOTAL REVENUE	(384,600)	(384,600)	(414,900)	(420,480)
EXPENDITURE				
Employee Costs	176,700	176,700	165,590	192,200
Administration Expenses	8,840	8,840	13,780	8,100
Operational Expenses	208,025	208,025	248,820	220,325
Other Expenses	0	0	120	0
TOTAL EXPENDITURE	393,565	393,565	428,310	420,625
TOTAL LORDS CAFE	8,965	8,965	13,410	145

Budget Management Report

	Original Budget 2010/11	Revised Budget 2010/11	Estimated Actuals 2010/11	Draft Budget 2011/12
LORDS CRECHE				
REVENUE				
Other Revenue	(71,960)	(71,960)	(60,090)	(64,100)
TOTAL REVENUE	(71,960)	(71,960)	(60,090)	(64,100)
EXPENDITURE				
Employee Costs	148,000	148,000	148,210	158,100
Administration Expenses	5,280	5,280	1,000	1,200
Operational Expenses	33,180	33,180	17,070	15,000
TOTAL EXPENDITURE	186,460	186,460	166,280	174,300
TOTAL LORDS CRECHE	114,500	114,500	106,190	110,200
LORDS ADMINISTRATION				
REVENUE				
Operating Grants & Subsidies	0	0	(160)	(22,500)
Hire Fees/Lease Income	0	0	0	(9,600)
Other Revenue	(9,000)	(9,000)	(8,830)	(12,000)
TOTAL REVENUE	(9,000)	(9,000)	(8,990)	(44,100)
EXPENDITURE				
Employee Costs	328,500	328,500	346,980	430,560
Administration Expenses	29,400	29,400	45,680	37,680
Operational Expenses	684,820	664,820	574,120	604,140
Corporate Overhead Allocated	268,080	268,080	230,860	272,950
Depreciation	104,000	104,000	111,400	113,100
Loss on Disposal of Non-current Assets	8,720	8,720	0	0
TOTAL EXPENDITURE	1,423,520	1,403,520	1,309,040	1,458,430
TOTAL LORDS ADMINISTRATION	1,414,520	1,394,520	1,300,050	1,414,330
LORDS CUSTOMER SERVICE				
EXPENDITURE				
Employee Costs	257,400	257,400	229,900	247,700
Administration Expenses	480	480	0	720
Operational Expenses	240	240	0	0
TOTAL EXPENDITURE	258,120	258,120	229,900	248,420
TOTAL LORDS CUSTOMER SERVICE	258,120	258,120	229,900	248,420

Budget Management Report

	Original Budget 2010/11	Revised Budget 2010/11	Estimated Actuals 2010/11	Draft Budget 2011/12
OPERATIONS CENTRE OVERHEADS				
EXPENDITURE				
Employee Costs	8,050	8,050	1,500	2,350
Administration Expenses	25,000	25,000	13,300	25,000
Operational Expenses	8,920	8,920	4,360	8,920
Depreciation	300	300	50	0
Centre Maintenance Allocated	99,000	99,000	93,700	101,200
Less Overhead Recovered	(138,270)	(138,270)	(109,910)	(134,470)
Less Centre Maintenance Recovered	(3,000)	(3,000)	(3,000)	(3,000)
TOTAL EXPENDITURE	0	0	0	0
TOTAL OPERATIONS CENTRE OVERHEADS	0	0	0	0
WASTE SERVICES OVERHEADS				
REVENUE				
Other Revenue	0	0	0	0
TOTAL REVENUE	0	0	0	0
EXPENDITURE				
Employee Costs	496,100	496,100	461,780	493,400
Administration Expenses	15,000	15,000	16,980	15,000
Operational Expenses	7,000	7,000	0	4,000
Recurrent Projects	10,000	10,000	540	10,000
Operations Centre Allocated	29,228	29,228	29,230	28,440
Less Overheads Recovered	(557,328)	(557,328)	(508,530)	(550,840)
TOTAL EXPENDITURE	0	0	0	0
TOTAL WASTE SERVICES O/HEADS	0	0	0	0
WASTE OPERATIONS				
REVENUE				
Operating Grants & Subsidies	0	0	0	
Waste Service Charges	(3,309,581)	(3,309,581)	(3,253,510)	(3,817,288)
Other Revenue	(30,000)	(30,000)	(22,200)	(27,450)
Gain on Disposal of Non-current Assets	(9,140)	(9,140)	(9,140)	0
TOTAL REVENUE	(3,348,721)	(3,348,721)	(3,284,850)	(3,844,738)
EXPENDITURE				
Operational Expenses	3,210,500	3,210,500	3,201,640	3,338,000
Depreciation	213,900	213,900	195,000	207,600
Loss on Disposal of Non-current Assets	29,030	29,030	37,590	56,930
Corporate Overhead Allocated	573,862	573,862	647,551	581,370
TOTAL EXPENDITURE	4,027,292	4,027,292	4,081,781	4,183,900
TOTAL WASTE OPERATIONS	678,571	678,571	796,931	339,162

Budget Management Report

	Original Budget 2010/11	Revised Budget 2010/11	Estimated Actuals 2010/11	Draft Budget 2011/12
PLANT OPERATIONS				
REVENUE				
Other Revenue	0	0	(150)	0
TOTAL REVENUE	0	0	(150)	0
EXPENDITURE				
Employee Costs	0	0	7,985	0
Administration Expenses	7,000	7,000	7,150	9,000
Operational Expenses	588,500	588,500	559,000	589,500
Other Expenses	16,000	16,000	5,500	20,000
Depreciation	200	200	200	200
Less Plant Operations Recovered	(611,700)	(611,700)	(579,685)	(618,700)
TOTAL EXPENDITURE	0	0	150	0
TOTAL PLANT OPERATIONS	0	0	0	0
PARKS SERVICES OVERHEADS				
EXPENDITURE				
Employee Costs	1,061,900	1,061,900	1,054,508	1,172,050
Administration Expenses	35,400	35,400	25,750	36,050
Operational Expenses	12,150	12,150	12,488	12,500
Recurrent Projects	156,540	122,000	72,000	130,000
Non-recurrent Projects	190,000	244,750	63,250	209,500
Depreciation	22,400	22,400	21,500	20,000
Loss on Disposal of Non-current Assets	10,050	10,050	500	9,670
Corporate Overhead Allocated	73,071	73,071	73,071	71,110
Less Overheads Recovered	(1,561,511)	(1,561,511)	(1,323,067)	(1,660,880)
TOTAL EXPENDITURE	0	20,210	0	0
TOTAL PARKS SERVICES OVERHEADS	0	20,210	0	0
PARKS OPERATIONS				
REVENUE				
Capital Grants & Subsidies	0	0	(51,000)	(150,000)
Operating Grants & Subsidies	(22,500)	(22,500)	(22,457)	(22,500)
Other Revenue	(37,500)	(37,500)	(44,304)	(42,000)
Gain on Disposal of Non-current Assets	(380)	(380)	(420)	(1,160)
TOTAL REVENUE	(60,380)	(60,380)	(118,181)	(215,660)
EXPENDITURE				
Operational Expenses	1,919,262	1,919,262	1,919,262	2,248,500
Other Expenses	2,000	2,000	2,000	2,000
Depreciation	584,563	584,563	548,800	596,300
Loss on Disposal of Non-current Assets	30,020	30,020	8,180	39,930
Corporate Overhead Allocated	562,031	562,031	631,369	798,620
TOTAL EXPENDITURE	3,097,876	3,097,876	3,109,611	3,685,350
TOTAL PARKS OPERATIONS	3,037,496	3,037,496	2,991,430	3,469,690

Budget Management Report

	Original Budget 2010/11	Revised Budget 2010/11	Estimated Actuals 2010/11	Draft Budget 2011/12
PARKS SERVICES ROAD RESERVE OPERATIONS				
EXPENDITURE				
Operational Expenses	998,932	998,932	1,016,930	998,932
Corporate Overhead Allocated	46,492	46,492	46,500	75,500
TOTAL EXPENDITURE	1,045,424	1,045,424	1,063,430	1,074,432
TOTAL PARKS SERVICES ROAD RESERVE OPERATIONS	1,045,424	1,045,424	1,063,430	1,074,432
INFRASTRUCTURE SVCS OVERHEADS				
REVENUE				
Statutory Fees & Charges	(4,500)	(4,500)	(5,150)	(5,000)
Other Revenue	(3,000)	(3,000)	(3,000)	(2,600)
Gain on Disposal of Non-current Assets	(70,520)	(70,520)	(70,520)	0
TOTAL REVENUE	(78,020)	(78,020)	(78,670)	(7,600)
EXPENDITURE				
Employee Costs	868,800	882,800	1,017,090	1,103,100
Administration Expenses	24,350	24,350	23,630	18,250
Operational Expenses	118,450	101,450	83,220	91,450
Recurrent Projects	80,000	80,000	80,730	50,000
Non-recurrent Projects	93,000	93,000	25,000	53,000
Depreciation	21,500	21,500	18,000	18,000
Loss on Disposal of Non-current Assets	0	0	6,900	0
Operations Centre Allocated	38,970	38,970	45,640	37,920
Less Overheads Recovered	(1,167,050)	(1,167,050)	(1,221,540)	(1,364,120)
TOTAL EXPENDITURE	78,020	75,020	78,670	7,600
TOTAL INFRASTRUCTURE SRVS OVERHEADS	0	(3,000)	0	0
INFRASTRUCTURE SVCS ROAD RESERVE OPERATIONS				
REVENUE				
Operating Grants & Subsidies	(40,000)	(66,826)	(66,820)	(40,000)
Capital Grants & Subsidies	(936,000)	(924,000)	(689,500)	(1,278,051)
Other Revenue	(10,000)	(10,000)	(17,500)	(10,000)
Gain on Disposal of Plant & Equipment	0	0	0	(14,010)
TOTAL REVENUE	(986,000)	(1,000,826)	(773,820)	(1,342,061)
EXPENDITURE				
Operational Expenses	1,116,000	1,239,000	1,740,210	1,455,600
Other Expenses	10,000	10,000	20,000	10,000
Depreciation	1,824,115	1,824,115	1,664,269	1,828,200
Loss on Disposal of Non-current Assets	7,230	7,230	9,190	37,010
Corporate Overhead Allocated	333,996	333,996	287,620	464,400
TOTAL EXPENDITURE	3,291,341	3,414,341	3,721,289	3,795,210
TOTAL INFRASTRUCTURE ROAD RESERVE OPERATIONS	2,305,341	2,413,515	2,947,469	2,453,149

Budget Management Report

	Original Budget 2010/11	Revised Budget 2010/11	Estimated Actuals 2010/11	Draft Budget 2011/12
UNDERGROUNDING POWERLINES				
REVENUE				
Other Revenue	0	0	0	0
TOTAL REVENUE	0	0	0	0
EXPENDITURE				
Other Expenses	768,200	768,200	132,200	1,353,700
TOTAL EXPENDITURE	768,200	768,200	132,200	1,353,700
TOTAL UNDERGROUNDING POWERLINES	768,200	768,200	132,200	1,353,700
FACILITIES MANAGEMENT				
REVENUE				
Hire Fees/Lease Income	(63,698)	(63,698)	(82,560)	(63,698)
TOTAL REVENUE	(63,698)	(63,698)	(82,560)	(63,698)
EXPENDITURE				
Administration Expenses	1,000	1,000	600	1,000
Operational Expenses	712,000	712,000	632,880	733,800
Other Expenses	71,700	71,700	72,160	145,360
Depreciation	365,300	365,300	366,800	366,100
Facility Overheads Allocated	200,489	200,489	172,635	206,830
Less Centre Maintenance Recovered	(509,200)	(509,200)	(523,000)	(535,100)
TOTAL EXPENDITURE	841,289	841,289	722,075	917,990
TOTAL FACILITIES MANAGEMENT	777,591	777,591	639,515	854,292

FEES AND CHARGES

**CITY OF SUBIACO
FEES AND CHARGES SCHEDULE 2011/2012**

DESCRIPTION OF FEE OR CHARGE	2010/2011 SCHEDULED FEE	Per Unit	2011/2012 SCHEDULED FEE	Per Unit	GST Status
FINANCE/ADMIN:					
Rates Instalments Admin Fee	49.50	per year	52.20	per year	
Rates adhoc Instalments Admin Fee	49.50	per year	52.20	per year	
Interest on Instalments	11%	per annum or as amended by legislation	11%	per annum or as amended by legislation	
Rates enquires:					
- Ownership Details/Account Enquiry	27.00	per enquiry	28.50	per enquiry	
- Orders & requisitions (Zoning Details)	64.00	per enquiry or as amended by legislation	64.00	per enquiry or as amended by legislation	
Sale of Street Directories:					
- set of 4 wards on disc	420.00	per disc	N/A		Inc GST
- individual wards on disc	176.50	per disc	N/A	Amendment to Local Government (Financial Management) Regualations - Reg 29b	Inc GST
- set of 4 wards printed	0	per print	N/A		Inc GST
- individual wards printed	0	per print	N/A		Inc GST
Overdue Rates & Charges	11%	per annum or as amended by legislation	11%	per annum or as amended by legislation	
Overdue Sundry Debtors	11%	per annum or as amended by legislation	11%	per annum or as amended by legislation	
Dishonoured Cheque fee	15.00	per cheque	15.00	per cheque or as charged by banks	
FREEDOM OF INFORMATION ACT :					
Application Fee	30.00	per application or as amended by legislation	30.00	per application or as amended by legislation	
Labour charge for dealing with the application	30.00	per hour or as amended by legislation	30.00	per hour or as amended by legislation	
Photocopy charge	0.20	per page or as amended by legislation	0.20	per page or as amended by legislation	
WASTE SERVICES:					
Domestic 80ltr Waste Service	164.00	1x80ltr Bin	186.00	1x80ltr Bin	
Domestic 120ltr Waste Service	210.00	1x120ltr Bin	240.00	1x120ltr Bin	
Domestic 240ltr Waste Service	315.00	1x240ltr Bin	360.00	1x240ltr Bin	
Commercial 240ltr Waste Service	315.00	1x240ltr Bin	360.00	1x240ltr Bin	
Extra 120ltr Waste Service	231.00	1x120ltr Bin	264.00	1x120ltr Bin	Inc GST
Extra 240ltr litre Waste Service	346.50	1x240ltr Bin	396.00	1x240ltr Bin	Inc GST
Trailer passes	34.50	per pass	36.40	per pass	Inc GST
Compost bins	34.50	1x220ltr	36.40	1x220ltr	Inc GST
Worm Farms	60.00		63.30	each	Inc GST
Sale of Green Bags	3.60		3.80	each	Inc GST
Recycling Bins 120ltr (Single Residential)	54.50	1x120ltr Bin	57.50	1x120ltr Bin	Inc GST
PARKS:					
Event Booking Administration Charge	28.00	per day or part	30.00	per day or part	Inc GST
Large scale events	58.00	per day or part	61.00	per day or part	Inc GST
Minimum Bonds applied	118.00	per day or part	124.00	per day or part	
A Bond will be applied to cover damage restoration. Bond amounts are based on risk assessment of the proposed activity					

INFRASTRUCTURE					
	Reviewing of obstruction permit applications				
	- Residential skip bins	25.00	per application	25.00	per application Inc GST
	- Building skip bins	60.00	per application	60.00	per application Inc GST
	- Full traffic management assessment	90.00	per application	90.00	per application Inc GST
TECHNICAL SERVICES:					
	Bond Inspection Fee	60.00	1st inspection no charge, fee applies to any subsequent inspections	60.00	1st inspection no charge, fee applies to any subsequent inspections Inc GST
	Engineering Services	75	per hour	75.00	per hour Inc GST
	- Design	100	per hour	100.00	per hour Inc GST
	- Consultation	75	per hour	75.00	per hour Inc GST
	- Traffic Analysis	100	per hour	100.00	per hour Inc GST
	- Asset management Advice & Setting Program				
PARKING:					
	Subiaco Oval - Event Support				
	Applies to all non-AFL sport and all AFL night games in excess of 12 in any calendar year that exceed 10,000 crowd	3,000.00	per game in excess of 12	3,000.00	per game in excess of 12 Inc GST
Parking Stations:					
Zone A					
	#4 Seddon Street/Pavillion Markets		Applies to the Seddon St portion of the Car Park		
	- 1st half hour	2.40		3.00	Inc GST
	- 1/2 hour to 1 hour	4.40		5.00	Inc GST
	- 1 to 1.5 hours	6.40		7.00	Inc GST
	- 1.5 to 2 hours			8.00	new fee schedule Inc GST
	- 2 to 3 hours	8.40		9.00	Inc GST
	- 3 to 4 hours	8.40		N/A	new fee schedule Inc GST
	- 4 to 5 hours	9.00		N/A	new fee schedule Inc GST
	- 3 to 12 hours			11.00	new fee schedule Inc GST
	- All day up to 12 hours	9.00		11.00	Inc GST
	#11 Barker Road	0.20	per 8 mins - 1st hour free, limit applies	0.20	per 6 mins - 1st hour free, limit applies Inc GST
	#12 Park Street	0.20	per 8 mins - 1st hour free, limit applies	0.20	per 6 mins - 1st hour free, limit applies Inc GST
	#13 Rowland Street	0.20	per 8 mins - 1st hour free, limit applies	0.20	per 6 mins - 1st hour free, limit applies Inc GST
	#14A Forrest Street	0.20	per 8 mins - 1st hour free, limit applies	0.20	per 6 mins - 1st hour free, limit applies Inc GST
	#14B Forrest Street	0.20	per 8 mins - 1st hour free, limit applies 8am-6pm Mon-	0.20	per 6 mins - 1st hour free, limit applies 8am-6pm Mon- Inc GST
	#23 Churchill Avenue	0.20	per 8 mins - 1st hour free, limit applies 8am-6pm Mon-	0.20	per 6 mins - 1st hour free, limit applies 8am-6pm Mon- Inc GST
	#54 Subiaco Village (Private)	0.20	per 12 mins limit applies 8am-5pm All days	0.20	per 12 mins limit applies 8am-5pm All days Inc GST
	#54 Subiaco Village (Private)	1.00	per hour - Max \$3 per night	1.00	per hour - Max \$3 per night Inc GST
	#57 Subiaco Mews (Private)	0.60	per 20 mins, private parking scheme	0.60	per 20 mins, private parking scheme Inc GST
	#61 Subiaco Square	0.20	per 8 mins - fee & limit applies 8am-6pm Mon-Sat	0.20	per 6 mins - fee & limit applies 8am-6pm Mon-Sat Inc GST
	#62 Railway Road All Parts	0.20	per 8 mins - fee & limit applies 8am-6pm Mon-Sat	0.20	per 6 mins - fee & limit applies 8am-6pm Mon-Sat Inc GST
	#65 Barker Road (Private)			0.20	per 12 mins Inc GST
	Any additional Fee Paying Parking implemented in Zone A			0.20	per 6 mins Inc GST

Zone B					
#1 Hamilton Street Parts A & B	0.20	per 12 mins	0.20	per 12 mins	Inc GST
#2 York Street	0.20	per 12 mins	0.20	per 12 mins	Inc GST
#5 Subiaco Road	0.20	per 12 mins (if machines installed)	0.20	per 12 mins (if machines installed)	Inc GST
#19 Roberts Road	0.20	per 12 mins - Fee applies 8am-9pm Mon-Fri	0.20	per 12 mins - Fee applies 8am-9pm Mon-Fri	Inc GST
#20 Thomas Street	0.20	per 12 mins fee & limit applies 8am-9pm Mon-Sun	0.20	per 12 mins fee & limit applies 8am-9pm Mon-Sun	Inc GST
#63 Roberts Road	0.20	per 12 mins fee & limit applies 8am-9pm Mon-Sun	0.20	per 12 mins fee & limit applies 8am-9pm Mon-Sun	Inc GST
#64 York Street	0.20	per 12 mins fee & limit applies 8am-9pm Mon-Sun	0.20	per 12 mins fee & limit applies 8am-9pm Mon-Sun	Inc GST
Any additional Fee Paying Parking implemented in Zone B			0.20	per 12 mins	Inc GST
Zone C					
#17 Onslow Street	0.20	per 12 mins no limit, Mon-Fri 8am-4.30pm	0.20	per 12 mins no limit, Mon-Fri 8am-4.30pm	Inc GST
#18 Derby Road	0.20	per 12 mins no limit, Mon-Fri 8am-4.30pm	0.20	per 12 mins no limit, Mon-Fri 8am-4.30pm	Inc GST
#25 Park Road	0.20	per 12 mins, fee applies Mon-Fri	0.20	per 12 mins, fee applies Mon-Fri	Inc GST
Any additional Fee Paying Parking implemented in Zone C			0.20	per 12 mins	Inc GST
Zone D					
#22 Hackett Drive south end	0.2	per 12 mins, fee applies Mon-Fri	0.20	per 12 mins, fee applies Mon-Fri	Inc GST
#24 Hackett Drive	0.20	per 12 mins, fee applies Mon-Fri	0.20	per 12 mins, fee applies Mon-Fri	Inc GST
#26 Hackett Drive	0.20	per 12 mins, fee applies Mon-Fri	0.20	per 12 mins, fee applies Mon-Fri	Inc GST
#47 Fairway Parts A, B, C, D & E	0.20	per 12mins, fee applies 8am-6pm Mon-Fri	0.20	per 12mins, fee applies 8am-6pm Mon-Fri	Inc GST
#49 Parkway Parts A, B, C, D & E	0.20	per 12mins, fee applies 8am-6pm Mon-Fri	0.20	per 12mins, fee applies 8am-6pm Mon-Fri	Inc GST
#60 Myers Street	0.20	per 12mins, fee applies 8am-6pm Mon-Fri	0.20	per 12mins, fee applies 8am-6pm Mon-Fri	Inc GST
Any additional Fee Paying Parking implemented in Zone D			0.20	per 12 Mins	Inc GST
PARKING:					
Zone E					
#3 York Street	0.20	per 12 mins	0.20	per 12 mins	Inc GST
#6 Haydn Bunton Drive	0.20	per 12 mins - Max \$6 per day	0.20	per 12 mins - Max \$6 per day	Inc GST
#7 Olive Street	0.20	per 12 mins	0.20	per 12 mins	Inc GST
#9 Theatre Gardens	0.20	per 12 mins - no cap	0.20	per 12 mins - no cap	Inc GST
#10 Roberts Road	0.20	per 12 mins - Max \$6 per day	0.20	per 12 mins - Max \$6 per day	Inc GST
#15 Jersey Street	Free	Free all day every day	Free	Free all day every day	
#16 Upham Street	Free	Free all day every day	Free	Free all day every day	
#28 Roydhouse Street North Side	0.20	per 12 mins, fee applies Mon-Fri	0.20	per 12 mins, fee applies Mon-Fri	Inc GST
#28A Roydhouse Street South Side	Free	Limit applies 8am-5pm Mon-Fri & 8am-1pm Sat	Free	Limit applies 8am-5pm Mon-Fri & 8am-1pm Sat	
#29 Price Street	Free	Free all day every day	Free	Free all day every day	
#30 Bishop Street	Free	Free all day every day	Free	Free all day every day	
#31 Duke Street	Free	Limit applies 8am-5pm Mon-Fri & 8am-1pm Sat	Free	Limit applies 8am-5pm Mon-Fri & 8am-1pm Sat	
#32 Avro Nicholson Drive - North side	Free	Free all day every day	Free	Free all day every day	
#33A Nicholson Road "The Palms"	Free	Limit applies 8am-5pm Mon-Fri	Free	Limit applies 8am-5pm Mon-Fri	
#33B Nicholson Road "The Palms"	0.20	Fees to apply 8am-5pm Mon-Fri	0.20	Fees to apply 8am-5pm Mon-Fri	Inc GST

Other Parking Functions					
Builders Parking Permits	N/A	per bay per day for first 4 weeks or 20 days	N/A	No longer exists - see Commercial Permit	Inc GST
Builders Parking Permits	N/A	per bay per day for second 4 weeks or 20 days	N/A	No longer exists - see Commercial Permit	Inc GST
Builders Parking Permits	N/A	per bay per day any period in excess of 8 weeks or 40	N/A	No longer exists - see Commercial Permit	Inc GST
Resident Permits	-	per year	-	per year	
Commercial Parking Permits	10.00	Per Day \$5 per half day		\$12.00 Per Day \$5 per half day	Inc GST
- Community	-	No fee Payable	-	No fee Payable	Inc GST
- Residential	-	No fee Payable	-	No fee Payable	Inc GST
Temporary Visitor Parking Permits	5.00	Payable only after 20 free permits have been used in a	5.00	Payable only after 20 free permits have been used in a	Inc GST
Resident & Visitors Permits - Replacement	30.00	each	30.00	each	Inc GST
Private Parking Registration	85.00	registration	100.00	registration	Inc GST
Private Parking Renewals	60.00	per year	70.00	per year	Inc GST
Private Parking Signs (small)	50.00	per sign	50.00	per sign	Inc GST
Private Parking Signs (large)	60.00	per sign	60.00	per sign	Inc GST
Private Parking Infringement Withdrawal	30.00	each	30.00	each	Inc GST
Courtesy Letter Fee (incl in Infringement)	13.50	each or as amended by legislation	13.50	each or as amended by legislation	
Event parking reservation	5.00	per bay-day or part thereof	5.00	per bay-day or part thereof	Inc GST
Flood Street Permit Parking			5.00	per bay-day or part thereof	
Amenity Functions					
Impounded Shopping Trolleys	90.00	each	90.00	each	
Animal Boarding Fees	10.00	per day (or as set by Shenton Park Dog Refuge)	10.00	per day (or as set by Shenton Park Dog Refuge)	Inc GST
Abandoned Vehicle Release Fee	100.00	each	200.00	each	
Impounded & portable sign	65.00	each	65.00	each	
Other Impounded Goods	55.00	per square metre of space occupied	60.00	per square metre of space occupied	
ANIMAL REGISTRATION:					
Annual registration, unsterilised dog	30.00	per year or as amended by legislation	30.00	per year or as amended by legislation	
Annual registration, sterilised dog	10.00	per year or as amended by legislation	10.00	per year or as amended by legislation	
Annual registration, Guide dog	-	per year or as amended by legislation	-	per year or as amended by legislation	
Triannual registration, Unsterilised dog	75.00	per three year or as amended by legislation	75.00	per three year or as amended by legislation	
Triannual registration, Sterilised dog	18.00	per three year or as amended by legislation	18.00	per three year or as amended by legislation	
Triannual registration, Guide dog	-	per three year or as amended by legislation	-	per three year or as amended by legislation	
Dogs owned by pensioners	50% of fee	or as amended by legislation	50% of fee	or as amended by legislation	
HEALTH					
Alfresco Application Fee	280.00	per application	280.00	per application	
Alfresco Renewal Fee	145.00	per renewal	145.00	per renewal	
Alfresco License Fee	145.00	per chair	145.00	per chair	
Alfresco Transfer Fee	29.50	per transfer	30.00	per transfer	
Street Trading Licence Fee	49.20	per day	50.00	per day	
Street Trading Licence Fee	97.80	per month	98.00	per month	
Street Trading Licence Fee	140.90	per year	141.00	per year	
Annual Street Trading License Renewal Fee	140.90	per renewal	141.00	per renewal	
Street Market Application Fee			50.00	per stall	
Street Market Stall Licence Fee			25.00	per stall per year	
Lodging House Registration Fee	180.00	per year or as amended by legislation	180.00	per year or as amended by legislation	
Food business notification/registration fee	50.00	per application	50.00	per application	Inc GST
Food business annual risk assessment fee - high risk	350.00	per year	350.00	\$350 maximum fee per year - pro rata charges where business does not operate for full year	Inc GST

HEALTH						
	Food business annual risk assessment fee - medium risk	225.00	per year	225.00	\$225 maximum fee per year - pro rata charges where business does not operate for full year	Inc GST
	Food business annual risk assessment fee - low risk	100.00	per year	100.00	\$100 maximum fee per year - pro rata charges where business does not operate for full year	Inc GST
	Food business application fee - high and medium risk	150.00	per application	150.00		Inc GST
	Food business application fee - low risk	75.00	per application	75.00		Inc GST
	Eating House Registration Fee	-	N/a		N/a	
	Possum Trap Hire - \$50 bond	6.30	per fortnight	6.60	per fortnight	Inc GST
	Foodsafe Program	-	per program or as amended by legislation		N/a	Inc GST
	Foodsafe Plus Program	-	per program or as amended by legislation		N/a	Inc GST
	Foodsafe Twinpack	-	per program or as amended by legislation		N/a	Inc GST
	Foodsafe Revision Pack	-	per program		N/a	Inc GST
	Liquor Act Section 39 & 55 Certification & ETPS	109.40	per certificate	115.40	per certificate	
	Application for "approval of a non complying event"	500.00	per application or as amended by legislation	500.00	per application or as amended by legislation	
	Certificate of analysis - Health Act (S246ZJ)	-	N/a	-	N/a	
	Application for approval of a temp event/public building	\$0 - \$811	per application or as amended by legislation	\$0 - \$832	per application or as amended by legislation	
	Application for the approval of a sewage treatment apparatus	110.00	per application or as amended by legislation	113.00	per application or as amended by legislation	
	Issue of a permit to use a sewage treatment apparatus	110.00	per permit or as amended by legislation	113.00	per permit or as amended by legislation	
BUILDING						
	Building Fee	0.35% of 10/11th of contract price, minimum fee \$85	Class 1 or 10 buildings 0.35% of 10/11th of contract price, minimum fee \$85	0.35% of 10/11th of contract price, minimum fee \$85	Class 1 or 10 buildings 0.35% of 10/11th of contract price, minimum fee \$85	
	Building Fee	0.2 % of 10/11th of contract price, minimum fee \$85	Class 2 to 9 buildings 0.2 % of 10/11th of contract price, minimum fee \$85	0.2 % of 10/11th of contract price, minimum fee \$85	Class 2 to 9 buildings 0.2 % of 10/11th of contract price, minimum fee \$85	
	Building Approval Certificate	0.7% of 10/11th of est contract value, minimum fee \$170	Class 1 or 10 buildings 0.7% of 10/11th of estimated current contract value, minimum fee \$170	0.7% of 10/11th of est contract value, minimum fee \$170	0.7% of 10/11th of estimated current contract value, minimum fee \$170	
	Building Approval Certificate	Class 2 to 9 buildings 0.4 % of 10/11th of estimated current contract value, minimum fee \$170	0.4 % of 10/11th of est contract value, min fee \$170	0.4 % of 10/11th of estimated current contract value, minimum fee \$170	Class 2 to 9 buildings 0.4 % of 10/11th of estimated current contract value, minimum fee \$170	
	Sign Licence Fee	40	per application	40.00	per application	
	Hoarding, Material on street	1	per month per m2 or as amended by legislation	1.00	per month per m2 or as amended by legislation	
	Demolition Fee	50	per storey or as amended by legislation	50.00	per storey or as amended by legislation	
	Strata Title Fee	\$0.20 per m2 of floor area, min fee \$100		\$0.20 per m2 of floor area, min fee \$100		
	Photocopying	0.25	per A4 equivalent	0.30		Inc GST
	Plan Copy	Cost plus 5%	per plan	Cost plus 5%		Inc GST
	Plan Archive Search	33.00	per application	34.80		Inc GST
	Pool Inspection Fee	40.00	per inspection capped by legislation	42.20		Inc GST
	Builders Registration Levy	40.50	per application or as amended by legislation	40.50	per application as amended by legislation	
	Ammended Plans Administration Fee	46.00	per application	48.50		Inc GST
	Ammended Building Licence Administration Fee	92.00	per application	97.10		Inc GST
	Building Application Cancellation Fee	33% of application fee, minimum \$46.00		33% of application fee, minimum \$47.00		Inc GST
	Smoke alarms alternative solution application fee	85.00	per application	85.00	per application	

PLANNING					
Development Application Fee (other than an extractive industry)					
1	(a) Less than \$50,000 project value	135.00	or as amended by legislation	139.00	
	(b) \$50,000 to \$500,000 project value	0.31% of the estimated cost of development		0.32% of the estimated cost of development	
	(c) \$500,000 to \$2,500,000 project value	\$1,550 + 0.25% for every \$1 in excess of \$500,000		\$1,600 + 0.257% for every \$1 in excess of \$500,000	
	(d) \$2,500,000 to \$5,000,000	\$6550 + 0.20% for every \$1 in excess of \$2.5 million		\$6740 + 0.206% for every \$1 in excess of \$2.5 million	
	(e) \$5,000,000 to \$21,500,000	\$11,500 + 0.12% for every \$1 in excess of \$5 million		\$11,890 + 0.123% for every \$1 in excess of \$5 million	
	(f) More than \$21,500,000			32,185.00	
2	Determining a development application (other than for extractive industry) where the development has commenced or been carried out			The fee in item 1 plus, by way of penalty, twice that fee.	
3	Determining a development application for an extractive industry where the development has not commenced or been carried out			696.00	
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.	
6	Determining an initial application for approval of a home occupation where the home occupation has not commenced			209.00	
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.	
Application for Certificate of Approval for a strata plan, plan of re-subdivision or consolidation					
		\$637 plus \$64 per lot	up to 5 lots		
		\$957 plus 42.40 per lot	6 lots up to 100 lots		
		4985	Capped at 100 lots - maximum fee payable		
5 Subdivision Clearances					
	No more than 5 lots	67.00	per lot or as amended by legislation	69.00	per lot or as amended by legislation
	5 lots to 195 lots	\$67 for first five lots then \$34 per lot	per lot or as amended by legislation	\$69 for first five lots then \$35 per lot	per lot (6 lots to 195 lots) or as amended by legislation
	more than 195 lots	6,756.00		6,959.00	
10	Change of Use	270.00	per application	278.00	per application
11	Change of Use which has commenced or been carried out	if the non-conforming use has commenced, and an additional amount of \$810 by way of penalty		The fee in item 10 plus, by way of penalty, twice that fee.	
	Issue of zoning certificate	67.00	each or as amended by legislation	69.00	each or as amended by legislation
	Issue of written planning advice	67.00	each or as amended by legislation	69.00	each or as amended by legislation
	Scheme Plan	24.00	each	25.00	each
	Scheme Text	20.00	each	21.00	each
	Planning Policy Manual	20.00	each	21.00	each
	Liquor Act Section 40 Certification	60.00	per certificate	60.00	per certificate
	Subiaco Central Development Plan	80.00	each	84.00	each
Part 2 : Maximum fees scheme amendments			Calculated and applied when the amendment is submitted in accordance with the Town Planning Scheme Amendments fee calculation table		
Part3 : Maximum fees scheme amendments			Calculated and applied when the amendment is submitted in accordance with the Town Planning Scheme Amendments fee calculation table		

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COMMUNITY CARE					
HACC Meals	7.75	per meal	8.00	per meal	
Non HACC Meals	11.00	per meal	\$8 - \$15	Lower end (2 course, bulk numbers) \$8, upper end (3 course individual) \$15	
Catered Functions			\$3.50 - \$25	Lower end (tea, coffee and juice) \$ 3.5, upper end (full meal and refreshments) \$25	
Transport (Shopping Bus) HACC clients	0.00	per trip	8.00	per trip	
Transport (Shopping Bus) non HACC clients			10.00	per trip	
Transport (Day Centre)			2.00	per day	
Centre Based Podiatry	0.00	per visit	-		
Domiciliary Podiatry	0.00	per visit	-		
Social Support	6.00	per visit	-		
Home Based Services					
- Level 1	8.50	per hour	8.00	per hour	
	50.00		56.00		
- Level 2	15.00	per hour	10.00	per hour	
	62.00		67.00		
- Level 3	25.00	per hour	25.00	per hour	
	138.00		138.00		
Subiaco Social Club					
- Level 1	7.00	per day	8.00	per day	
	50.00		56.00		
- Level 2	12.00	per day	10.00	per day	
	62.00		67.00		
- Level 3	20.00	per day	25.00	per day	
	138.00		138.00		
- Local Heroes		N/A		N/A	
Film Club non HACC			13.00	per event	
Film Club HACC			10.00	per event	
Community Lunches non HACC			13.00	per event	
Community Lunches HACC			10.00	per event	
Evening BBQ's (non HACC)			13.00	per event	
Evening BBQ's (HACC)			10.00	per event	
High Tea non subiaco residents			15.00	per event	
High Tea subiaco residents			10.00	per event	
Coffee Club non HACC			8.00	per event	
Coffee Club HACC			5.00	per event	
Other community services events			various	per event	
COMMUNITY DEVELOPMENT					
Subi Work Out Program	0.00	per activity	Free	per activity	
Subiaco Number Plates-existing plate numbers	200.00	per plate	200.00	per plate	Inc GST
Subiaco Number Plates-additional requested plate numbers	190.00	per plate	190.00	per plate	Inc GST
AmpFest Entry Fee			20.00	Per Band	Inc GST

LIBRARY					
Late item return	2.50		3.00	per item	
Replacement of non-returned item	cost	per item	cost	per item	Inc GST
Damaged CD case	1.00	per item	1.00	per item	Inc GST
Photocopying - Black & White A4	0.20	per page	0.20	per page	Inc GST
Photocopying - Black & White A3	0.30	per page	0.30	per page	Inc GST
Photocopying - Colour A4	0.50	per page	0.50	per page	Inc GST
Photocopying - Colour A3	1.00	per page	1.00	per page	Inc GST
Inter-Library Photocopying	6.80	per thirty pages or as amended by legislation	6.80	per thirty pages or as amended by legislation	Inc GST
Computer Printing - Black & White A4	0.20	per page	0.20	per page	Inc GST
Computer Printing - Black & White A3	0.30	per page	0.30	per page	Inc GST
Computer Printing - Colour A4	0.50	per page	0.50	per page	Inc GST
Computer Printing - Colour A3	1.00	per page	1.00	per page	Inc GST
Replacement Cards	5.00	per individual	5.00	per individual	Inc GST
Library Bags	1.00	per bag	1.00	per bag	Inc GST
Shaun Tan Cards	0.50	per item	0.50	per item	Inc GST
Shaun Tan Bookmarks	0.20	per item	0.20	per item	Inc GST
MUSEUM					
Museum photographic reproduction charge:					
- to individuals for private purposes	14.30	plus cost per photograph	14.30	plus cost per photograph	Inc GST
- to business/organisations for commercial purposes	56.20	plus cost per photograph	56.20	plus cost per photograph	Inc GST
History of Subiaco book:					
- 'Tales of a Singular City'	39.95	per book, plus postage if applicable	39.95	per book, plus postage if applicable	Inc GST
Postcards	0.00	per card	-	per card	Inc GST
RECREATION SERVICES - LORD'S					
ADMINISTRATION					
Administration Fees					
Administration Fee	100.00	Per Application	100.00	Per Application	Inc GST
Bond - Event Hire - Base Rate	500.00	Per Booking	500.00	Per Booking	
Bond - Event Hire - Top Rate	10,000.00	Per Event	10,000.00	Per Event	
Facility Hire - Cleaning Fee	-	Per Hour / Staff	40.00	Per Hour / Staff	Inc GST
Facility Hire - Bump In / Bump Out	-	Per Hour / Staff	25.00	Per Hour / Staff	Inc GST
Retail Items	Market Value	Per Item	Market Value	Per Item	If applicable
CENTRE SERVICES					
Cafe					
Facility Hire					
Meeting Room	30.00	Per Hour	30.00	Per Hour	Inc GST
Cafe	50.00	Per Hour	50.00	Per Hour	Inc GST
Beverage Items	Market Value		Market Value		If applicable
Food Items	Market Value		Market Value		If applicable
Alcohol Items	Market Value		Market Value		Inc GST

RECREATION SERVICES - LORD'S						
Creche						
Facility Hire						
Creche Room	35.00	Per Hour		35.00	Per Hour	Inc GST
Child Care Service						
Single Creche Visit	5.00	Per Child Per Visit		5.25	Per Child Per Visit	Inc GST
Single Creche Visit	6.00	Per Child Per Visit		6.50	Per Child Per Visit	Inc GST
Visit Card - 15	65.00	15 Visits		71.25	15 Visits	Inc GST
Visit Card - 15	80.00	15 Visits		90.00	15 Visits	Inc GST
Visit Card - 25	100.00	25 Visits		106.25	25 Visits	Inc GST
Visit Card - 25	125.00	25 Visits		137.50	25 Visits	Inc GST
Visit Card - 50	185.00	50 Visits		200.00	50 Visits	Inc GST
Visit Card - 50	235.00	50 Visits		250.00	50 Visits	Inc GST
School Holiday Care Service						
Casual 9am - 12pm	6.50	Per child		7.00	Per child	Inc GST
5 Visit Card	27.50	5 Visits		28.00	5 Visits	Inc GST
Child /Care School Holiday Care Discounts						
2nd or 3rd Child	10%	Percentage		10%	Percentage	
School Holiday Program						
Single Session	Market Value	Per Child		Market Value	Per Child	Inc GST
Full Day	Market Value	Per Child		Market Value	Per Child	Inc GST
Weekly Enrollment	Market Value	Per Child		Market Value	Per Child	Inc GST
Lifestyle Program						
Casual Visit	Market Value	Per Person Per Visit		Market Value	Per Person Per Visit	Inc GST
Term Enrollment	Market Value	Per Person Per Term		Market Value	Per Person Per Term	Inc GST
HEALTH AND FITNESS						
Hire Fees						
Towel Hire	4.00	Per Towel		5.00	Per Towel	Inc GST
Lost Towel	12.00			12.00	Per Towel	Inc GST
Casual Entry						
Casual Group Fitness Visit	12.00	Per Class		14.00	Per Class	Inc GST
Casual Pool Visit	12.00	Per Visit		12.00	Per Visit	Inc GST
Casual Gym Visit	15.00	Per Visit		18.00	Per Visit	Inc GST
Casual Full Access Visit	25.00	Per Visit		25.00	Per Visit	Inc GST
Special Group Entry	-			5.00	Per Visit	Inc GST

RECREATION SERVICES - LORD'S					
Memberships					
Administration Fees					
Suspension Fee (6 and 12 month Memberships)	5.00	Per Week	10.00	Per Week	Inc GST
Transfer Fee	100.00	Per Membership	100.00	Per Membership	Inc GST
New Memberships					
Visit Card - 20	180.00	20 Visits	195.00	20 Visits	Inc GST
Visit Card - 50	400.00	50 Visits	425.00	50 Visits	Inc GST
Visit Card - 100	700.00	100 Visits	725.00	100 Visits	Inc GST
Fit 4 U		10 visits	100.00	10 visits	Inc GST
Day Member - 1 Month	85.00	Per Month	85.00	Per Month	Inc GST
Day Member - 3 Months	240.00	Per 3 Months	240.00	Per 3 Months	Inc GST
Day Member - 6 Months	450.00	Per 6 Months	450.00	Per 6 Months	Inc GST
Day Member - 12 Months	800.00	Per 12 Months	840.00	Per 12 Months	Inc GST
Day Member - Direct Debit (12 month contract)	60.00	Per Month	60.00	Per Month	Inc GST
Siesta Membership - 3 months		Per 3 Months	149.00	Per 3 Months	Inc GST
Full Member - 1 Month	95.00	Per Month	95.00	Per Month	Inc GST
Full Member - 3 Months	270.00	Per 3 Months	270.00	Per 3 Months	Inc GST
Full Member - 6 Months	500.00	Per 6 Months	540.00	Per 6 Months	Inc GST
Full Member - 12 Months	900.00	Per 12 Months	960.00	Per 12 Months	Inc GST
Full Member - Direct Debit (12 mth contract)	70.00	Per Month	70.00	Per Month	Inc GST
Full Member - Team Captain	250.00	Per Season	199.00	Per Season	Inc GST
EasyFit 2 - Direct Debit (12 month contract)	-	Per Month	279.00	Per Month	Inc GST
EasyFit 3 - Direct Debit (12 month contract)	-	Per Month	389.00	Per Month	Inc GST
Membership Renewals					
Day Member - 1 Month	75.00	Per Month	80.00	Per Month	Inc GST
Day Member - 3 Months	210.00	Per 3 Months	210.00	Per 3 Months	Inc GST
Day Member - 6 Months	400.00	Per 6 Months	400.00	Per 6 Months	Inc GST
Day Member - 12 Months	700.00	Per 12 Months	720.00	Per 12 Months	Inc GST
Full Member - 1 Month	85.00	Per Month	90.00	Per Month	Inc GST
Full Member - 3 Months	240.00	Per 3 Months	240.00	Per 3 Months	Inc GST
Full Member - 6 Months	450.00	Per 6 Months	450.00	Per 6 Months	Inc GST
Full Member - 12 Months	800.00	Per 12 Months	840.00	Per 12 Months	Inc GST
Corporate Memberships					
120 Visit Card	700.00	120 Visits	700.00	120 Visits	Inc GST
200 Visit Card	1100.00	200 Visits	1,100.00	200 Visits	Inc GST
400 Visit Card	2000.00	400 Visits	2,000.00	400 Visits	Inc GST
Membership Discounts					
Group Membership	10%	Percentage	10%	Percentage	
Student Membership	-	Percentage	15%	Percentage	
Concession Membership	15%	Percentage	15%	Percentage	
Over 70 years	-	Percentage	20%	Percentage	
Over 85 years	100%	Percentage	100%	Percentage	
Seasonal Promotions		Percentage	10 - 50%	Percentage	

RECREATION SERVICES - LORD'S					
Pool					
Not For Profit Group - Single Lane	20.00	Per Hour	20.00	Per Hour	Inc GST
Not For Profit Group - All Lanes - Full Access	100.00	Per Hour	100.00	Per Hour	Inc GST
Commerical - Single Lane		Per Hour	25.00	Per Hour	Inc GST
Commercial - All Lanes - Full Access		Per Hour	125.00	Per Hour	Inc GST
Group Fitness					
Facility Hire					
Main Studio 1	100.00	Per Hour	100.00	Per Hour	Inc GST
Upstairs Studio 2	40.00	Per Hour	40.00	Per Hour	Inc GST
Personal Training					
Single Sessions					
30 Minute Session - Base Rate	40.00	Per Session	45.00	Per Session	Inc GST
30 Minute Session - Top Rate	80.00	Per Session	60.00	Per Session	Inc GST
60 Minute Session - Base Rate	60.00	Per Session	70.00	Per Session	Inc GST
60 Minute Session - Top Rate	120.00	Per Session	90.00	Per Session	Inc GST
PT for 2					
30 Minute Session - Base Rate	60.00	Per Session	70.00	Per Session	Inc GST
30 Minute Session - Top Rate	100.00	Per Session	90.00	Per Session	Inc GST
60 Minute Session - Base Rate	80.00	Per Session	90.00	Per Session	Inc GST
60 Minute Session - Top Rate	120.00	Per Session	110.00	Per Session	Inc GST
Multi Session Discounts					
10 Pack	10	Percentage	10.00	Percentage	Inc GST
20 Pack	15	Percentage	15.00	Percentage	Inc GST
40 Pack	20	Percentage	20.00	Percentage	Inc GST
Small Group Training					
Program Fees - Member	-		199.00	Per Program	Inc GST
Program Fees - Non Member	-		249.00	Per Program	Inc GST
SPORTS					
Facility Hire					
Training Centre	65.00	Per Hour	75.00	Per Hour	Inc GST
Training Centre - Full Day	450.00	Per Day	525.00	Per Day	Inc GST

RECREATION SERVICES - LORD'S					
Competitions					
New Team Nomination Fee - Senior	30.00	Per Team Per Season	30.00	Per Team Per Season	Inc GST
New Team Nomination Fee - Junior	10.00	Per Team Per Season	10.00	Per Team Per Season	Inc GST
Re-Nomination Fee - Senior	20.00	Per Team Per Season	20.00	Per Team Per Season	Inc GST
Senior Sports Team Game Fee	56.00	Per Team Per Game	56.00	Per Team Per Game	Inc GST
Junior Sports Team Game Fee	42.00	Per Team Per Game	42.00	Per Team Per Game	Inc GST
Season in Advance - Senior Sport	812.00	Per Team Per Season	812.00	Per Team Per Season	Inc GST
Premier League Competition Game Fee	-		84.00	Per Team Per Game	Inc GST
Champions League Cup Competition - Entry Fee	-		150.00	Per Team Per Event	Inc GST
Team Withdrawal Fee	112.00	Per Team	112.00	Per Team	Inc GST
Team Withdrawal Fee - Junior	-	Per Team	84.00	Per Team	Inc GST
Uniform / Bib Hire	5.00	Per Team Per Game	5.00	Per Team Per Game	Inc GST
Forfeit Fee: No Show	-	Per Team Per Forfeit	100.00	Per Team Per Forfeit	Inc GST
Forfeit Fee: Less than 8 days notification	-	Per Team Per Forfeit	86.00	Per Team Per Forfeit	Inc GST
Forfeit Fee: 8 days notification or more	-	Per Team Per Forfeit	40.00	Per Team Per Forfeit	Inc GST
Sports Courts					
Casual	6.00	Per Person	6.00	Per Person	Inc GST
Multi Sports Courts - 1/2 Court Hire					
General Hire	25.00	Per Hour Per 1/2 Court	25.00	Per Hour Per 1/2 Court	Inc GST
Regular 1/2 Court Hire	20.00	Per Hour Per 1/2 Court	20.00	Per Hour Per 1/2 Court	Inc GST
Multi Sports Courts - Full Court Hire					
General Hire	38.00	Per Hour Per Court	40.00	Per Hour Per Court	Inc GST
Regular Full Court Hire: 5-10 hrs per week	32.00	Per Hour Per Court	34.00	Per Hour Per Court	Inc GST
Regular Full Court Hire: 10-20 hrs per week	30.00	Per Hour Per Court	32.00	Per Hour Per Court	Inc GST
Regular Full Court Hire: 20-30 hrs per week	28.00	Per Hour Per Court	30.00	Per Hour Per Court	Inc GST
Regular Full Court Hire: 30+ hrs per week	26.00	Per Hour Per Court	28.00	Per Hour Per Court	Inc GST
Lords Team Full Court Hire	32.00	Per Hour Per Court	34.00	Per Hour Per Court	Inc GST
Subiaco Sporting Club / School - Non Peak	22.00	Per Hour Per Court	20.00	Per Hour Per Court	Inc GST
Subiaco Sporting Club / School - Peak	24.00	Per Hour Per Court	24.00	Per Hour Per Court	Inc GST
Sporting Club / School Rate - Non Peak	-	Per Hour Per Court	22.00	Per Hour Per Court	Inc GST
Sporting Club / School Rate - Peak	-	Per Hour Per Court	28.00	Per Hour Per Court	Inc GST
School Assoc. / State Sporting Assoc. - Non Peak	22.00	Per Hour Per Court	24.00	Per Hour Per Court	Inc GST
School Assoc. / State Sporting Assoc. - Peak	24.00	Per Hour Per Court	28.00	Per Hour Per Court	Inc GST
Basketball Training Centre					
Court Hire	55.00	Per Hour	55.00	Per Hour	Inc GST
Regular Court Hire: 5-10 hrs per week	50.00	Per Hour	50.00	Per Hour	Inc GST
Regular Court Hire: 10-20 hrs per week	45.00	Per Hour	45.00	Per Hour	Inc GST
Regular Court Hire: 20-30 hrs per week	40.00	Per Hour	40.00	Per Hour	Inc GST
Regular Court Hire: 30+ hrs per week	35.00	Per Hour	35.00	Per Hour	Inc GST

RECREATION SERVICES - LORD'S						
Tennis Courts						
Casual Hire	20.00	Per Hour Per Court		20.00	Per Hour Per Court	Inc GST
Casual Hire	25.00	Per Hour Per Court		25.00	Per Hour Per Court	Inc GST
Regular Court Hire: 5-10 hrs per week	19.00	Per Hour Per Court		20.00	Per Hour Per Court	Inc GST
Regular Court Hire: 10-20 hrs per week	18.00	Per Hour Per Court		18.00	Per Hour Per Court	Inc GST
Regular Court Hire: 20-30 hrs per week	17.00	Per Hour Per Court		17.00	Per Hour Per Court	Inc GST
Regular Court Hire: 30+ hrs per week	16.00	Per Hour Per Court		16.00	Per Hour Per Court	Inc GST
Squash Courts						
Casual Hire - Non Peak	20.00	Per Hour Per Court		16.00	Per Hour Per Court	Inc GST
Casual Hire - Non Peak (Lords Member)	16.00	Per Hour Per Court		12.00	Per Hour Per Court	Inc GST
Casual Hire - Peak	20.00	Per Hour Per Court		22.00	Per Hour Per Court	Inc GST
Casual Hire - Peak (Lords Member)	16.00	Per Hour Per Court		18.00	Per Hour Per Court	Inc GST
Regular Hire	14.00	Per Hour Per Court		14.00	Per Hour Per Court	Inc GST
School Rate	10.00	Per Hour Per Court		10.00	Per Hour Per Court	Inc GST
Storage						
Small	700.00	Per Annum		700.00	Per Annum	Inc GST
Medium	1,000.00	Per Annum		1,000.00	Per Annum	Inc GST
Large	1,200.00	Per Annum		1,200.00	Per Annum	Inc GST
COMMUNITY FACILITIES						
Extended Bookings (more than one day in succession) charged at 8hrs per day at the specified series rate						
Shenton Park Community Centre						
Main Hall - 100 persons	46.90	per hour		47.50	per hour	Inc GST
Activity Room (Room 3/4) - 41 persons				20.00	per hour	Inc GST
Rooms 3/4	15.90	per hour		N/A	per hour	Inc GST
Room 5 (Toy Library)	8.00	per hour		N/A	per hour	Inc GST
Rooms 6/7 (Playgroup)	15.90	per hour		N/A	per hour	Inc GST
Courtyard	7.60	per hour		N/A	per hour	Inc GST
The Palms Community Centre	70.60	per hour		72.50	per hour	Inc GST
Rosalie Pavilion	22.00	per hour		N/A		Inc GST
Subiaco Community Centre						
Main Hall - 100 persons	42.50	per hour		47.50	per hour	Inc GST
Meeting Room - small	22.00	per hour		12.00	per hour	Inc GST
Tom Dadour Community Centre						
East Hall - 55 persons	23.20	per hour		30.00	per hour	Inc GST
West Hall - 100 persons	N/a	per hour		47.50	per hour	Inc GST
Outdoor Garden Area	8.00	per hour		20.00	per hour	Inc GST

COMMUNITY FACILITIES						
Community Centre Hire - Discounts available			Local Group	Non Local Group		
Commercial Casual - Subiaco			10%	Nil		10%
Commercial Casual - Non Subiaco						Nil
Commercial Regular - Subiaco			10%	Nil		10%
Commercial Regular - Non Subiaco						Nil
Community Casual - Subiaco			5%	5%		15%
Community Casual - Non Subiaco						5%
Community Regular - Subiaco						60%
Community Regular - Non Subiaco						30%
Mixed Commercial / Community Casual			N/A			10%
Mixed Commercial / Community Regular			N/A			20%
Not for Profit			60%	30%		
Charity - Regular / Casual			70%	35%		70%
Administration Fees						
Additional terms of Hiring Community Facilities						
Series Discount = series of regular bookings booked and paid 3 months in advance						
Cancellation fee of 100% for cancellation of bookings within two weeks of hire date.						
Surcharge of 25% may apply to changes to bookings within two weeks of the hire date.						
Public Liability Insurance, all centres (Where the hirer does not arrange their own cover)						
Hire up to \$20		10.00	per hire		10.00	per hire
Hire up to \$50		18.95	per hire		20.00	per hire
Hire over \$50		59.25	per hire		60.00	per hire
An excess of \$1,000 applies to all claims under the City's policy						
Administration Fee					50.00	Per booking alteration
Cancellation Fee (> 14 days notice)					25%	Per booking
Cancellation Fee (< 14 days notice)					100%	Per booking
Cost of security callout		80.00	per breach		80.00	per breach
Breach of Terms & Conditions		100.00	per breach		100.00	per breach
Bonds			for breach of conditions for hire			for breach of conditions for hire
Meetings, Classes and groups		125.00	per booking		N/A	
Social Functions (no alcohol consumption)		600.00	per booking		N/A	new fee below
Social Functions (alcohol consumption)		1200.00	per booking		N/A	new fee below
Key deposit for keys on permanent loan.		75.00	per key		75.00	per key
Lost keys, damage and extra cleaning.			Individualised costs		50.00	Per hour - minimum of 2 hours
Community Casual Bookings - Low Risk					400.00	per booking
Community Casual Bookings - Medium Risk					800.00	per booking
Community Casual Bookings - High Risk					1,200.00	per booking
Commercial Events - Base Rate					800.00	per booking
Commercial Events - Top Rate					10,000.00	per booking
Tennis Courts:						
Court Hire - Rosalie		9.50	per hour		Free	per hour
Lights	Free		per hour		Free	per hour
Bond (for damage restoration)	Free		per booking		N/A	per booking