



City of Subiaco

Budget 2012–13



**CITY OF SUBIACO
2012-13 BUDGET**

That the Council adopt the 2012-13 Budget for the City of Subiaco, including the following:

1. The Budget 2012-13 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 5.5 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 seventy dollars (\$670) in the General Rate in respect of any rateable property.
4. A discount for early payment of rates of 2% is offered.
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: \$216 for one 80 litre waste service, \$278 for one 120 litre waste service or \$418 for one 240 litre waste service per property per week.
8. In addition to the deferment and/or rebate entitlement of pensioners a 50% discount on waste charges for pensioners registered with council for a full rebate (50%) on rates and charges at 1 July 2012.
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 develop and promote the Subiaco Central Business District.
10. An Emergency Services Levy (ESL) Rate of 0.0119 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 ninety dollars (\$290) in the ESL Rate is applied in respect of Residential, Farming and Vacant Land.
12. A maximum rate of one hundred and sixty-five thousand dollars (\$165,000) in the ESL Rate be applied in respect of Commercial, Industrial and Miscellaneous Land.
13. A minimum rate of fifty-seven dollars (\$57) 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. Any unspent funds from the specified area rate at year end are to be transferred to the specified area reserve.

INTRODUCTION

CITY OF SUBIACO

BUDGET 2012-13

INTRODUCTION

The Budget 2012-13 has been developed based on the city's Strategic Financial Plan 2010-2040 that was reviewed and adopted in November 2010 and the city's Strategic Community Plan that was adopted in April 2012.

The Strategic Financial Plan is designed to provide the financial framework for achieving the aims of the city's Strategic Community 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 Strategic Community Plan is the overarching plan that will guide the future direction of the City of Subiaco and its community. The plan is broad, with a long term focus and strong emphasis on the community's aspirations, priorities and vision for the future.

The Budget 2012-13 has been developed in conjunction with the city's Corporate Business Plan and is supported by resourcing strategies covering asset management, workforce, information, communication and technology and strategic financial plans.

The budget reflects the extensive public consultation carried out in accordance with the city's consultation framework resulting from council decisions, the adoption of the city's Strategic Community Plan 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.
- Injection of funds to address road and drainage infrastructure renewal and replacement.

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 Budget 2012-13 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.

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. Funding is provided to address the renewal/replacement gap and maintenance gaps. The maintenance gaps have resulted from increased costs associated with maintaining our parks, and increased costs associated with infrastructure maintenance and increasing state government charges.

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;
- commercial and 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 consistently expanding range of activities, services and improvements as part of last year's budget considerations, general rates were planned to increase by 4% above the local government cost index which would have resulted in an 8.5% increase this year. The 4% consisted of 1% for underground power as provided for in the city's Strategic Financial Plan, 1% for public art, 1% for additional drainage improvements, and 1% to address infrastructure renewal and maintenance gaps.

The local government cost index is projected to be 4.5%, for 2012-13. Following discussions at concept forums held with elected members in May

and June 2012 changes have been made to the budget to reduce the rates increase from 8.5% to 7%.

The proposed rate in the dollar to achieve a balanced budget is 5.5 cents in the dollar this represents an increase of approximately 7.0%.

As an incentive for prompt payment, the city allows a 2% discount for ratepayers who settle their rate bill within 35 days. 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 \$257.45 in 2011/12, 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 \$626 to \$670. 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 2011/2012:

<i>Local Government</i>	<i>Minimum Rates + 120Ltr Bin Charge * 2011/2012</i>
Nedlands	\$ 1,385.00
Claremont	\$ 1,289.00
Cambridge	\$ 990.00
Peppermint Grove	\$ 970.00
Mosman Park	\$ 966.00
Cottesloe	\$ 890.00
Subiaco	\$ 866.00
Victoria Park	\$ 800.00
Vincent	\$ 624.00

* Includes 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 development and 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 16% because of rising State Government charges on land-fill.

Waste Service Charges for 2012-13:

An annual Waste Service Charge of \$216 for one 80 litre waste service, \$278 for one 120 litre waste service or \$418 for one 240 litre waste service per property per week applies, increased from \$186 (80L), \$240 (120L) and \$360 (240L) as resolved by council in June. 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 \$140 or change to an 80 litre service and save an additional \$62.

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 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.

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

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

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
- 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, Budget 2012-13” under borrowings in the Budget Notes section 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.

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.

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 development of a Local Planning Strategy 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.

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 2012, 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 mobile solutions.

STATUTORY STATEMENTS

City of Subiaco

Statement of Comprehensive Income by Nature or Type

		2011/2012	2011/2012	2011/2012	2012/2013
		Adopted	Revised	Estimated	Adopted
	Notes	Budget	Budget	Actual	Budget
		\$	\$	\$	\$
OPERATING REVENUE					
Rates (net of discount, also includes specified area)	3	16,903,230	17,083,540	17,121,165	18,624,400
Sanitation charges	10	3,817,288	3,817,288	3,721,600	4,384,130
Fees and charges	10	12,141,785	12,407,285	11,763,661	15,505,954
Grants and subsidies and Contributions		2,336,578	2,130,345	2,017,040	2,209,505
Reimbursements and donations		795,173	769,973	558,315	702,828
Interest earnings		2,855,000	2,855,000	3,371,050	1,855,740
Profit on asset disposals	4	15,170	15,170	40,590	350
Other revenue		595,110	620,110	607,080	618,200
Total Operating Revenue	1,2	39,459,334	39,698,711	39,200,501	43,901,107
OPERATING EXPENDITURE					
Employee costs		(15,501,362)	(15,921,602)	(16,450,160)	(16,665,596)
Materials and contracts		(14,502,200)	(18,560,145)	(16,097,726)	(15,888,113)
Utilities (gas, electricity, water etc.)		(694,541)	(838,041)	(831,035)	(852,082)
Depreciation on non-current assets	9	(3,700,100)	(3,703,100)	(3,743,590)	(3,703,100)
Interest expenses		(299,060)	(299,060)	(164,500)	(301,800)
Insurance expenses		(446,500)	(511,500)	(506,660)	(543,200)
Loss on asset disposal	4	(192,000)	(192,000)	(217,140)	(239,740)
Other expenditure		(2,250,420)	(2,241,420)	(1,898,005)	(2,562,330)
Total Operating Expenditure	1,2	(37,586,183)	(42,266,868)	(39,908,816)	(40,755,961)
NET RESULT		1,873,151	(2,568,157)	(708,315)	3,145,146

City of Subiaco
Statement of Comprehensive Income by Program

	Notes	2011/2012 Adopted Budget \$	2011/2012 Revised Budget \$	2011/2012 Estimated Actual \$	2012/2013 Adopted Budget \$
OPERATING REVENUE (Excluding Contributions to Development of Assets)					
General Purpose Funding		19,849,970	19,878,970	20,485,600	20,415,230
Governance		1,800	1,800	970	2,000
Law Order & Public Safety		22,700	22,700	25,140	23,700
Health		148,490	168,490	160,990	163,460
Education & Welfare		1,032,000	1,096,000	1,146,880	1,065,500
Community Amenities		4,076,237	4,169,738	4,074,670	4,729,429
Recreation & Culture		3,923,174	4,039,174	3,928,827	4,446,094
Transport		3,952,000	3,972,600	4,361,395	5,023,000
Economic Services		616,080	796,390	809,740	714,480
Other Property & Services		4,413,661	4,463,461	3,759,789	6,129,385
Total Operating Revenue	1,2	38,036,112	38,609,323	38,754,001	42,712,278
OPERATING EXPENDITURE (Excluding Borrowing Costs Expense)					
General Purpose Funding		(799,790)	(799,790)	(836,190)	(928,560)
Governance		(1,390,610)	(1,416,110)	(1,409,750)	(1,535,250)
Law Order & Public Safety		(2,319,180)	(2,309,180)	(2,110,150)	(2,339,269)
Health		(666,930)	(666,930)	(525,435)	(698,272)
Education & Welfare		(2,093,210)	(2,187,310)	(2,162,930)	(2,281,442)
Community Amenities		(5,966,630)	(6,001,282)	(5,147,040)	(6,677,531)
Recreation & Culture		(13,133,501)	(13,165,586)	(12,974,849)	(13,906,299)
Transport		(6,372,152)	(6,544,000)	(6,477,579)	(6,961,884)
Economic Services		(2,832,750)	(2,832,750)	(2,292,787)	(2,939,359)
Other Property & Services		(1,520,370)	(5,852,870)	(5,590,466)	(1,946,555)
Total Operating Expenditure	1,2	(37,095,123)	(41,775,808)	(39,527,176)	(40,214,421)
BORROWING COSTS EXPENSE					
Recreation & Culture		(125,160)	(125,160)	(57,100)	(120,900)
Other Property & Services		(20,200)	(20,200)	(20,200)	(20,200)
Economic Services		(153,700)	(153,700)	(87,200)	(160,700)
Total Borrowing Costs Expense	6	(299,060)	(299,060)	(164,500)	(301,800)
CONTRIBUTIONS TO THE DEVELOPMENT OF ASSETS					
Education & Welfare		0	0	90,520	5,000
Recreation & Culture		150,000	300,000	247,890	272,114
Transport		1,258,051	774,218	67,500	911,364
Total Contributions to the Development of Assets	16	1,408,051	1,074,218	405,910	1,188,478
PROFIT/(LOSS) ON DISPOSAL OF ASSETS					
General Purpose Funding		0	0	(3,340)	0
Law Order & Public Safety		(22,950)	(22,950)	(20,680)	(1,770)
Education & Welfare		(5,600)	(5,600)	(5,600)	(8,250)
Community Amenities		(56,930)	(56,930)	(46,930)	(48,640)
Recreation & Culture		(44,370)	(44,370)	(53,020)	(43,590)
Transport		(23,000)	(23,000)	(23,000)	(36,210)
Economic Services		0	0	0	(15,830)
Other Property & Services		(23,980)	(23,980)	(23,980)	(85,100)
Total Profit/(Loss) on Disposal of Assets	4	(176,830)	(176,830)	(176,550)	(239,390)
NET RESULT		1,873,150	(2,568,157)	(708,315)	3,145,145

**City of Subiaco
Rate Setting Statement**

		2011/2012 Adopted Budget \$	2011/2012 Revised Budget \$	2011/2012 Estimated Actual \$	2012/2013 Adopted Budget \$
OPERATING EXPENDITURE					
General Purpose Funding		(799,790)	(799,790)	(839,530)	(928,560)
Governance		(1,390,610)	(1,416,110)	(1,409,750)	(1,535,250)
Law Order & Public Safety		(2,342,130)	(2,332,130)	(2,133,100)	(2,341,039)
Health		(666,930)	(666,930)	(525,435)	(698,272)
Education & Welfare		(2,098,810)	(2,192,910)	(2,168,530)	(2,289,692)
Community Amenities		(6,023,560)	(6,058,212)	(5,193,970)	(6,726,171)
Recreation & Culture		(13,304,191)	(13,336,276)	(13,109,279)	(14,071,139)
Transport		(6,409,162)	(6,581,010)	(6,514,589)	(6,998,094)
Economic Services		(2,986,450)	(2,986,450)	(2,379,987)	(3,115,889)
Other Property & Services		(1,564,550)	(5,897,050)	(5,634,646)	(2,051,855)
Total Operating Expenditure	1,2	(37,586,183)	(42,266,868)	(39,908,816)	(40,755,961)
CAPITAL WORKS PROGRAMME					
Capital Expenditure					
Land and Buildings	Refer to	(7,754,000)	(3,704,000)	(1,079,700)	(22,037,590)
Furniture and Equipment	Capital	(970,290)	(838,790)	(425,940)	(1,242,850)
Plant and Equipment	Works	(1,659,500)	(1,868,000)	(1,787,500)	(1,665,900)
Subtotal	Programme	(10,383,790)	(6,410,790)	(3,293,140)	(24,946,340)
Infrastructure Expenditure					
Road Works		(2,837,290)	(2,168,852)	(1,713,552)	(3,915,300)
Landscape & Irrigation Works	Refer to	(197,298)	(157,298)	(97,298)	(135,000)
Drainage Works	Capital	(265,000)	(721,305)	(721,305)	(1,290,000)
Footpath Works	Works	(321,400)	(75,650)	(75,650)	(326,000)
Street Lighting	Programme	(380,000)	(320,000)	(124,000)	(416,000)
Car Park Improvements		(600,000)	(460,000)	(53,000)	(507,000)
Other Infrastructure		(275,000)	(254,000)	(145,800)	(247,200)
Parks and Reserves Improvements					
Irrigation Upgrades		(258,600)	(208,500)	(186,040)	(277,460)
Furniture & Lighting Upgrades		(112,600)	(96,600)	(77,556)	(119,044)
Playground Upgrades		(175,000)	(193,600)	(88,950)	(279,650)
Landscaping Upgrades		(2,833,500)	(3,018,300)	(976,455)	(2,636,845)
Subtotal		(8,255,688)	(7,674,105)	(4,259,606)	(10,149,499)
Total Capital Works Programme		(18,639,478)	(14,084,895)	(7,552,746)	(35,095,839)
OTHER OUTFLOWS					
Transfer To Reserve A/C	7	(9,841,000)	(10,181,310)	(10,706,454)	(9,439,476)
Loan Repayment - Principal	6 (f)	(829,810)	(829,810)	(668,300)	(950,300)
Non cash items					
Write Back Gain on Disposal Of Assets	4	(15,170)	(15,170)	(40,590)	(350)
Total Other Outflows		(10,685,980)	(11,026,290)	(11,415,344)	(10,390,126)
TOTAL FUNDS REQUIRED		(66,911,641)	(67,378,053)	(58,876,906)	(86,241,926)
OPERATING REVENUE					
General Purpose Funding (excluding rates)		3,330,000	3,359,000	3,913,475	2,395,740
Governance		1,800	1,800	970	2,000
Law Order & Public Safety		22,700	22,700	27,410	23,700
Health		148,490	168,490	160,990	163,460
Education & Welfare		1,032,000	1,096,000	1,237,400	1,070,500
Community Amenities		4,076,237	4,169,738	4,074,670	4,729,429
Recreation & Culture		4,074,334	4,340,334	4,201,027	4,718,558
Transport		5,224,061	4,760,828	4,442,905	5,934,364
Economic Services		616,080	796,390	809,740	714,480
Other Property & Services		4,413,661	4,463,461	3,759,789	6,129,385
Total Operating Revenue		22,939,363	23,178,741	22,628,376	25,881,616
OTHER INFLOWS					
Reserve Utilised	7	19,268,623	19,564,573	14,991,027	33,481,958
Proceeds from Loans	6	2,395,000	2,395,000	780,000	2,395,000
Proceeds Disposal of Assets	4	401,350	401,350	401,350	451,000
Non cash items					
Write Back Depreciation	9	3,700,100	3,703,100	3,743,590	3,703,100
Write Back Loss On Disposal Of Assets	4	192,000	192,000	217,140	239,740
Opening Balance B/Fwd 1 July		1,495,235	1,423,320	1,423,320	1,880,022
Total Other Inflows		27,452,308	27,679,343	21,556,427	42,150,820
TO BE MADE UP FROM RATES	Refer to Rates Schedule	16,519,970	16,519,970	16,572,125	18,019,490
SURPLUS / (DEFICIT)		0	1	1,880,022	(190,000)

City of Subiaco
Cash flow statement

	Notes	2011/2012 Adopted Budget \$	2011/2012 Estimated Actual \$	2012/2013 Adopted Budget \$
Cash flows due to operating activities				
Receipts				
Rates and Sanitation Charges		20,728,690	20,814,965	23,026,702
Fees & charges		12,749,770	12,579,468	14,665,026
Contributions reimbursements and donations		804,260	558,315	711,915
Interest earnings		2,855,000	3,371,050	1,855,740
Other revenue/income		604,197	607,080	627,287
		37,741,917	37,930,878	40,886,670
Payments				
Employee costs		(15,476,362)	(16,995,961)	(17,040,593)
Interest payments		(299,060)	(164,500)	(301,800)
Utility charges		(706,702)	(831,035)	(864,243)
Donations, contributions and grants made		(2,274,742)	(1,898,005)	(2,586,652)
All other costs		(16,333,327)	(16,836,449)	(17,964,927)
		(35,090,193)	(36,725,950)	(38,758,215)
Net cash flows due to operating activities	15	2,651,724	1,204,928	2,128,455
Cash flows from investing activities				
Payments				
Purchase land & buildings		(7,754,000)	(1,079,700)	(22,037,590)
Purchase furniture & equipment		(970,290)	(425,940)	(1,242,850)
Purchase plant & equipment		(1,659,500)	(1,787,500)	(1,665,900)
Purchase infrastructure assets		(8,255,688)	(4,259,606)	(10,149,499)
		(18,639,478)	(7,552,746)	(35,095,839)
Receipts				
Net Proceeds from Financial Assets			473,340	
Proceeds from sale of fixed assets of fixed assets	4	401,350	401,350	451,000
		401,350	874,690	451,000
Net cash flows due to investing activities		(18,238,128)	(6,678,056)	(34,644,839)
Cash flows from financing activities				
Proceeds from borrowing (New Loans)	6	2,395,000	780,000	2,395,000
Repayment of borrowing	6	(829,810)	(668,300)	(950,300)
Net cash flows due to financing activities		1,565,190	111,700	1,444,700
Cash flows from Government				
Government appropriations/grants		802,700	2,017,040	2,971,284
Net cash flows due to Government		802,700	2,017,040	2,971,284
Cash held beginning of period		40,579,079	42,967,930	39,623,542
Net increase/ (decrease) in cash held		(10,922,857)	(3,344,388)	(28,100,399)
Cash held end of period		29,656,222	39,623,542	11,523,143
Reconciliation of cash:				
	1 (n)			
Cash at Bank		2,548,500	5,953,936	1,896,019
Cash at Bank - Restricted		27,107,722	33,669,606	9,627,124
		29,656,222	39,623,542	11,523,143
* This statement is to be read in conjunction with the accompanying notes Government Grants/Appropriations	16			

**City of Subiaco
Capital Funding Summary**

	2011/2012 Adopted Budget \$	2011/2012 Revised Budget \$	2011/2012 Estimated Actual \$	2012/2013 Adopted Budget \$
Capital Works				
Land and Buildings	(7,754,000)	(3,704,000)	(1,079,700)	(22,037,590)
Furniture and Equipment	(970,290)	(838,790)	(425,940)	(1,242,850)
Plant and Equipment	(1,659,500)	(1,868,000)	(1,787,500)	(1,665,900)
Road Works	(2,837,290)	(2,168,852)	(1,713,552)	(3,915,300)
Landscape & Irrigation Works	(197,298)	(157,298)	(97,298)	(135,000)
Drainage Works	(265,000)	(721,305)	(721,305)	(1,290,000)
Footpath Works	(321,400)	(75,650)	(75,650)	(326,000)
Street Lighting	(380,000)	(320,000)	(124,000)	(416,000)
Car Park Improvements	(600,000)	(460,000)	(53,000)	(507,000)
Other Infrastructure	(275,000)	(254,000)	(145,800)	(247,200)
Parks and Reserves Improvements				
Irrigation Upgrades	(258,600)	(208,500)	(186,040)	(277,460)
Furniture & Lighting Upgrades	(112,600)	(96,600)	(77,556)	(119,044)
Playground Upgrades	(175,000)	(193,600)	(88,950)	(279,650)
Landscaping Upgrades	(2,833,500)	(3,018,300)	(976,455)	(2,636,845)
Total Capital Works Programme	(18,639,478)	(14,084,895)	(7,552,746)	(35,095,839)
Reserves Utilised for Capital Works				
Buildings and Facilities	444,000	438,000	429,740	378,000
Capital Investment	7,000,000	3,000,000	0	21,144,500
Investment Income	3,973,100	3,957,350	3,078,290	7,407,093
Infrastructure Replacement	50,000	50,000	49,979	340,000
Parking and Public Transport Facilities	835,155	3,835,155	3,291,851	902,155
Waste Management	439,550	439,550	439,550	5,000
Plant & Equipment Replacement	606,600	606,600	643,100	918,400
Unspent HACC Grants	0	0	0	55,290
Social Housing	50,000	50,000	50,000	0
Total Reserves Utilised	13,398,405	12,376,655	7,982,510	31,150,438
Contributions to the Development of Assets				
Main Roads WA - MRRG	142,178	142,178	0	451,491
Main Roads WA - Blackspot	851,000	517,167	67,500	100,000
Department of Transport & Regional Development	100,000	0	0	100,000
Bikewest	25,000	0	0	25,000
Street Lighting Subsidy		10,000	0	10,000
Department of Sport and Recreation	150,000	150,000	150,000	125,000
Capital Contributions - Parks	0	150,000	97,890	87,114
Capital Contributions - Roads	139,873	104,873	0	224,873
Lotteries Commission	0	0	0	60,000
Health Department - HACC	0	0	90,520	5,000
Total Contributions to the Development of Assets	1,408,051	1,074,218	405,910	1,188,478
Proceeds Disposal of Assets				
Proceeds on disposal of plant and equipment	401,350	401,350	401,350	451,000
Total Proceeds Disposal of Assets	401,350	401,350	401,350	451,000
Proceeds from Loans				
Rosalie Park Improvements	1,195,000	1,195,000	0	1,195,000
Total Proceeds from Loans	1,195,000	1,195,000	0	1,195,000
TOTAL MUNICIPAL FUNDS REQUIRED	(2,236,672)	962,328	1,237,024	(1,110,923)

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) 2011/2012 Estimated Actual Balances

Balances shown in this budget as 2011/2012 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.

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.

1. SIGNIFICANT ACCOUNTING POLICIES - 1) Continued

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 (i.e. trade date accounting is adopted).

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

Classification and Subsequent Measurement

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

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;
- (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.

1. SIGNIFICANT ACCOUNTING POLICIES - m) Continued

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. 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 derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and council has transferred substantially all the risks and rewards of ownership.

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.

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.

1. SIGNIFICANT ACCOUNTING POLICIES - m) Continued

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.

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.

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

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 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.

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.

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.

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

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.

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.

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

General Purpose Funding

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

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

Law, Order and Public Safety

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

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

Health

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

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

Education and Welfare

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

Maintenance of pre-school buildings, 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, various reserves, and operation of the library.

Transport

Objective: To facilitate safe and convenient transport access.

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

Economic Services

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

Area promotion and building control services.

Other Property and Services

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

Includes management of the city's investment assets.

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 5.5 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	7,337 properties, with a total GRV of \$183,325,110
(ii) Commercial Properties	1,199 properties, with a total GRV of \$130,566,951
(iii) Industrial Properties	13 properties, with a total GRV of \$ 1,283,630

The Rates Charge will be 5.5 cents for every dollar of Gross Rental Value, and will yield the following:

(i) Residential Properties	10,082,880
(ii) Commercial Properties	7,181,180
(iii) Industrial Properties	70,600
	17,334,660

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

b) Minimum Rates

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

In the case where the Gross Rental Value of a rateable property is such that the rates charge amounts to less than six hundred and seventy dollars (\$670), that property will be charged the minimum rates charge of \$670.

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	1124 properties, with a total GRV of \$11,069,318
(ii) Commercial properties	25 properties, with a total GRV of \$250,591

This minimum rate will yield the following:

(i) Residential properties	753,080
(ii) Commercial properties	16,750

Were it not for the imposition of a minimum rate, these properties would have been charged a rate of 5.5 cents for every dollar of gross rental value.

3 RATING AND VALUATIONS [Reg. 23] - continued

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	454
Gross rental value	52,646,380
Estimated yield	604,910

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 connection with this specified area rate.

d) Non Rated Properties

There are properties within the City of Subiaco that have been allocated a Gross Rental Value by the Valuer General's Office that, due to legislation, do not attract a rates charge. The Gross Rental Value applicable to these properties is \$17,560,488.

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

A discount of two percent (2%) 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 prior to 4.00pm on the due date, being thirty-five (35) days after the date of service of the notice of valuation and rate.

It is estimated that the discount facility will cost the City \$190,000.

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.

3 RATING AND VALUATIONS [Reg. 23]- continued

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

An interest charge of eleven percent (11%) per annum, calculated daily, will be imposed on rates charges and any other charges if payment is not received by the applicable due date. It is estimated that the city will receive \$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 46 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 \$666,369 at time of disposal. It is estimated that they will be traded-in or where appropriate sold by tender for a price of \$451,000 resulting in an estimated book loss of \$239,740. Please refer to the Plant Replacement Programme schedule for 2012/2013, which is included in the supporting schedules of this document for itemised details regarding asset purchases and disposals.

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

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

(i) Reserve funds invested	1,303,740
(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 2012.

b) Overdraft Outstanding at End of Financial Year.

The city will have no outstanding overdraft accounts as at the 30 June 2012.

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 2012/2013:

6 BORROWINGS [Reg. 29] - d) continued

Purpose	New loan	New Loan
	<i>Underground Power Round 6</i>	<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

e) Re-financing existing borrowings

The city does not propose to refinance 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 2012/2013 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	874,500		38,800	649,000	225,500
118	Chamber and Office Improvements	270,000		20,200	0	270,000
119	Underground Power Round 3	227,000		13,700	40,500	186,500
121	Rosalie Park Improvements	718,800		44,800	22,600	696,200
121B	Rosalie Park Improvements B	160,600		9,800	4,700	155,900
121C	Rosalie Park Improvements C		1,195,000	66,300	91,700	1,103,300
122	Underground Power Round 5	780,000		54,100	103,800	676,200
123	Underground Power Round 6		1,200,000	54,100	38,000	1,162,000
		3,030,900	2,395,000	301,800	950,300	4,475,600

The comparative information from the 2011/2012 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	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		46,100	21,200	718,800
121B	Rosalie Park Improvements B	165,000		10,000	4,400	160,600
121C	Rosalie Park Improvements C (delayed to 2013)					
122	Underground Power Round 5		1,200,000	0	0	1,200,000
		2,919,200	1,200,000	164,500	668,300	3,450,900

The comparative information from the 2011/2012 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	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
121C	Rosalie Park Improvements C		1,195,000	66,300	70,650	1,124,350
122	Underground Power Round 5		1,200,000	66,500	92,000	1,108,000
		2,919,200	2,395,000	299,060	829,810	4,484,390

7 RESERVES [Reg. 27(h)]

The estimated movements in the city’s reserves for the 2012/2013 financial year, with a comparison to the 2011/2012 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 2012/2013 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 \$60,000 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 member
- (ii) Child Care at actual cost per hour or \$20 per hour whichever is the lesser amount. Estimate \$1,000 in total
- (iii) Travel costs to attend meeting of Council at actual cost with regard to Local Government (Administration) Regulations 1996, Reg. 31(4). Estimate \$500 in total.

9 DEPRECIATION [Reg. 27(n)]

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

	2011/2012 Budgeted Depreciation	2012/13 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	480,900
Total Depreciation	3,702,278	3,703,100

10 FEES AND CHARGES REVENUE INFORMATION [Reg. 25]

The city’s 2012/2013 Schedule of Fees and Charges are included at the back of this budget document.

The 2012/2013 revenue, estimated that would be generated by fees and charges on an accrued basis by program is as follows:

	Budget 2011/2012	Budget 2012/2013
General Purpose Funding	155,000	155,000
Governance	1,800	1,800
Law Order & Public Safety	13,700	13,700
Health	128,490	148,460
Education and Welfare	233,954	261,830
Community Amenities	250,500	337,300
Recreation and Culture	3,220,460	3,714,064
Transport	3,623,500	4,880,000
Economic Services	193,320	104,070
Other Properties and Services	4,321,061	5,889,730
Grand Total	12,141,785	15,505,954

11 BORROWING COSTS (Interest)

Loans **301,800**

12 POSITION AT COMMENCEMENT OF THE FINANCIAL YEAR [Reg. 31]

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

NET CURRENT ASSEST REPRESENTED BY

CURRENT ASSETS

	Estimated Actual 2011/2012	Budget 2012/2013
Cash & Investments		
Cash at Bank & Investments	39,623,542	13,395,845
Financial assets	0	0
Debtors		
Rates Debtors	228,893	188,894
Sundry Debtors	755,614	1,721,740
HACC Meals on Wheels Debtors	6,888	6,888
Other Current Assets	432,162	537,581
Total Current Assets	41,047,099	15,850,948

LESS CURRENT LIABILITIES

Creditors & Provisions

Creditors	1,515,544	1,906,896
Provision for A/Leave	825,246	1,025,246
Provision for LSL (Current)	833,795	933,795
Provision for Sick Leave	167,612	192,612
Income in Advance	891,137	1,091,137
Loan Liability	950,300	950,300
Bonds	1,264,652	1,264,652
Total Current Liabilities	6,448,286	7,364,638

Net movements adjustment

(313,837) (313,837)

LESS RESTRICTED ASSETS

Cash Backed Reserves	32,404,954	8,362,472
Other Restricted Assets		
Total Restricted Assets	32,404,954	8,362,472

NET CURRENT ASSETS

1,880,022 (190,000)

* The balances as at 30/6/11 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 2011/12	Estimated Actual 2011/12	Budget 2012/13
Change in net assets resulting from operations As per Operating Statement	1,873,151	(720,115)	3,145,146
Add/(Less) non cash items:			
Depreciation	3,700,100	3,743,590	3,703,100
Profit/Loss on sale of assets	176,830	176,550	239,390
Share of WMRC (Profit)/Loss	0	0	0
Government grants & subsidies adjustment	(3,098,357)	(2,017,040)	(2,971,284)
Changes in asset and liabilities during the year:			
Changes in assets (increases in brackets):			
Change in rate debtors	(10,000)	(27,800)	0
Change in debtors	400,000	450,010	(966,125)
Change in Accrued revenue	(350,000)	336,337	(92,787)
Change in Prepayments	(5,000)	(12,418)	(10,000)
Change in Inventory	0	5,000	(2,632)
Changes in liabilities (decreases in brackets):			
Change in employee entitlements	25,000	(534,002)	(374,997)
Change in creditors	(200,000)	(224,645)	(341,355)
Change in income received in advance	140,000	29,460	(200,000)
Net cash provided by operating activities	2,651,724	1,204,928	2,128,456

16 CONTRIBUTION TO THE DEVELOPMENT OF ASSETS

**Budget
2012/13**

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

Source	Project	Amount
City of Nedlands	Hampden Road	90,000
City of Nedlands	Broadway	50,000
City of Nedlands	Hampden Road	75,000
Town of Cambridge	Salvado / Denton to Jersey St	9,873
Onslow Park Tennis Club	Rosalie Park Tennis Courts	87,114
Lotterywest	Subiaco Community Centre	60,000
Department of Health	HACC Minor Equipment Purchases	5,000
Department of Sport & Recreation	Skatepark	125,000
Bikewest	Cycling improvements	25,000
Main Roads	Streetlighting Subsidy	10,000
Main Roads	Major road improvements	451,491
Main Roads	Blackspot Improvements	100,000
Department of Transport	Roads to Recovery	100,000
		1,188,478

SUPPORTING SCHEDULES

**CITY OF SUBIACO
RATES SCHEDULE FOR 2012/2013**

	Notes	Estimated No. of Properties No.	GRV \$	Rate in dollar c	BUDGET 2012-2013 \$
GENERAL RATE REVENUE	3				
@ 5.5 cents in the dollar					
GRV - Residential	3a	7,337	183,325,110	5.5000	10,082,880
GRV - Commercial	3a	1,199	130,566,951	5.5000	7,181,180
GRV - Industrial	3a	13	1,283,630	5.5000	70,600
Sub Totals		8,549	315,175,691		17,334,660
 <i>Minimum Rates</i>					
@ 670					
GRV - Residential	3b	1,124	11,068,318	670	753,080
GRV - Commercial	3b	25	250,591	670	16,750
GRV - Industrial	3b	-	-	670	-
Sub Totals		1,149	11,318,909		769,830
Total General Rates to be Levied			326,494,600		18,104,490
Estimated Discounts for prompt payment					(190,000)
Interim Rates					100,000
Back Rates					5,000
Total made up from rates					18,019,490
 SPECIFIED AREA RATE REVENUE:					
@ 1.1490 cents in the dollar					
All properties	3c	454	52,646,380	1.1490	604,910
NET REVENUE FROM RATES					18,624,400

SUMMARY OF TRANSFERS TO & FROM RESERVE 2012/2013

	2011/2012 Original Budget				2011/2012 Estimated Actual				2012/2013 Budget			
	Opening Balance 1 July 11	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 12	Opening Balance 1 July 11	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 12	Opening Balance 1 July 12	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 13
RESERVE ACCOUNT												
Buildings and Facilities	1,882,713	288,810	584,000	1,587,523	1,938,846	332,706	429,740	1,841,812	1,841,812	286,900	598,000	1,530,712
Capital Investment	21,357,315	3,000,000	7,000,000	17,357,315	21,746,726	3,000,000	4,583,785	20,162,941	20,162,941	1,523,520	21,144,500	541,961
Investment Income	5,531,189	3,726,156	4,916,510	4,340,835	6,283,461	4,161,113	3,877,440	6,567,134	6,567,134	5,229,386	8,235,023	3,561,497
Infrastructure Replacement	106,009	3,874	50,000	59,883	108,415	6,302	49,979	64,738	64,738	342,590	340,000	67,328
Parking and Public Transport Facilities	3,699,767	1,385,220	3,835,155	1,249,832	3,813,285	1,471,667	3,291,851	1,993,101	1,993,101	63,520	902,155	1,154,466
Waste Management	441,290	166,128	439,550	167,868	428,147	174,888	439,550	163,485	163,485	281,940	5,000	440,425
Plant & Equipment Replacement	947,888	397,644	606,600	738,931	1,148,815	429,781	643,100	935,496	935,496	538,260	918,400	555,356
Undergrounding of Powerlines	112,082	838,096	843,300	106,879	113,148	840,577	684,700	269,025	269,025	994,150	992,000	271,175
HACC Asset Replacement	21,515	786	0	22,302	44,385	57,870	0	102,255	102,255	1,880	55,290	48,845
Social Housing	894,405	32,689	926,768	326	907,043	17,099	924,142	0	0	0	0	0
Student Bursaries	43,642	1,595	0	45,237	44,392	2,581	0	46,973	46,973	1,880	0	48,853
CBD Promotion Reserve	112,835		66,740	46,095	112,835	186,869	66,740	232,964	232,964	4,450	121,590	115,824
Public Art	0	0	0	0	0	25,000	0	25,000	25,000	171,000	170,000	26,000
Total Reserve Account	35,150,650	9,841,000	19,268,623	25,723,027	36,689,498	10,706,454	14,991,027	32,404,925	32,404,925	9,439,476	33,481,958	8,362,443

**NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME
CAPITAL WORKS SUMMARY 2012/2013**

Project Name	Carried Forward Budget \$	Additional Project Cost \$	Total Funds Required \$	Funded from Reserve \$	Funded from Reserve C/fwd \$	Funded from Sale or Trade \$	Funded from Grants or Contribution \$	Grants Carried Forward	Funded from Municipal or Loan Funds \$
Drainage Improvement Program									0
Nicholson Road - Union Street to Hensman Road		300,000	300,000	300,000					0
Nicholson Road - View Street to Derby Road		300,000	300,000	300,000					0
Hensman Road - Sump		65,000	65,000	65,000					0
Keightley Road		170,000	170,000	170,000					0
Austin Street - House Number 33 to Keightley / Austin Intersection		65,000	65,000	65,000					0
Henry St - Sump		65,000	65,000	65,000					0
Rupert St - Nr 15		75,000	75,000	75,000					0
General - Other Drainage Upgrades		250,000	250,000	250,000					0
Sub-total	0	1,290,000	1,290,000	1,290,000	0	0	0	0	0
Footpath Replacement									
Jersey Street - Roberta Street to Troy Terrace (W)		8,752	8,752	8,752					0
Keightley Road - Derby Rd to Cul-de-sac (north section)		112,456	112,456	112,456					0
Bishop Street - Upham Street to Hay Street		26,000	26,000	26,000					0
View Street - Heytesbury Road to Hamersley Road (E)		29,032	29,032	29,032					0
Northmore - Wilsmore Street to Dakin St (E)		45,100	45,100	45,100					0
Munsie Avenue - Troy Terrace to Stubbs Terrace (W)		22,160	22,160	22,160					0
Stevens Street - Northmore Street to Dakin Street (E)		38,500	38,500	38,500					0
Various Locations - Replacement of Damaged Sections		44,000	44,000	44,000					0
Sub-total	0	326,000	326,000	326,000	0	0	0	0	0
Local Road Improvements									
Railway Rd - Agnew Wy to Alvan St		139,200	139,200	139,200					0
Keightley Rd - Arthur St to Cross St		121,200	121,200	121,200					0
Derby Rd - Heytesbury Rd intersection		20,400	20,400	20,400					0
Morgan St - King St intersection		18,400	18,400	18,400					0
Roydhouse St - midsection and roundabout		24,400	24,400	24,400					0
Axon St - Hay St to Barker Rd		58,000	58,000	58,000					0
York St - Coghlan Rd to May Ave		27,550	27,550	27,550					0
Loretto Street	61,000	0	61,000		61,000				0
Jolimont Tce - Jersey St to cul-de-sac		41,350	41,350	41,350					0
Agnew Way - Roberts Rd to Railway		52,300	52,300	52,300					0
Outridge Cr - Railway Rd to cul-de-sac		42,200	42,200	42,200					0
Sub-total	61,000	545,000	606,000	545,000	61,000	0	0	0	0

Project Name	Carried Forward Budget \$	Additional Project Cost \$	Total Funds Required \$	Funded from Reserve \$	Funded from Reserve C/fwd \$	Funded from Sale or Trade \$	Funded from Grants or Contribution \$	Grants Carried Forward	Funded from Municipal or Loan Funds \$
Major Road Improvement									
Hay Street - Axon Street to Rokeby Road		126,600	126,600	126,600					0
Hay Street - Axon Street to Rokeby Road (MRD)		31,363	31,363	10,454			20,909		0
Roberts Road - Alvan St to Centro Ave		196,300	196,300	196,300					0
Heytesbury Road - Coolgardie Street to Thomas Road (MRD)		142,200	142,200	47,400			94,800		0
Hamersley Rd - Rokeby Rd to Union St		155,700	155,700	155,700					0
Barker Rd - Axon Street to Dennis Street (MRD)		81,633	81,633	27,212			54,421		0
Barker Rd - Denis St to Townshend Rd		297,000	297,000	297,000					0
Salvado Rd - Denton St to Jersey St	64,300		64,300		14,982			49,364	-46
Salvado Road - Station Road to Harborne Street (MRD)		286,211	286,211	95,341			190,870		0
Monash Av - Winthrop Ave to Hampden Rd		174,000	174,000	174,000					0
Stubbs Tce - Nash St to Munsie Ave		304,800	304,800	304,800					0
Broadway - Princess Road to The Avenue		293,000	293,000	293,000					0
Broadway - Princess Road to The Avenue (MRD)		76,433	76,433	25,433			51,000		0
Other Road works		49,760	49,760	49,760					0
Sub-total	64,300	2,215,000	2,279,300	1,803,000	14,982	0	412,000	49,364	-92
Streetscape Improvements									
Rokeby Rd - Roberts Rd to Bagot Rd	220,000		220,000		120,000				100,000
Rokeby Rd - CBD		320,000	320,000	220,000			100,000		0
Hampden Rd - Streetscape Work Project	90,000	180,000	270,000	90,000	15,000		90,000	75,000	0
Rokeby Rd - Streetscape Improvements	20,000		20,000						20,000
Sub-total	330,000	500,000	830,000	310,000	135,000	0	190,000	75,000	120,000
Traffic Management Improvements									
Selby Street / Nash Street - Reduce Radius and Install TCS-LED's		100,000	100,000				100,000		0
Broadway / Stirling Highway - Left Hand Turning Lane Modification		100,000	100,000	50,000			50,000		0
Sub-total	0	200,000	200,000	50,000	0	0	150,000	0	0
Laneways - Improvements/Renewals									
ROW 379 - Coolgardie St to Duke St		14,000	14,000	14,000					0
Row 440 - Bagot Rd to Hamersley Rd	71,500		71,500		71,500				0
Mabel Talbot	36,700		36,700		36,700				0
Sub-total	108,200	14,000	122,200	14,000	108,200	0	0	0	0

Project Name	Carried Forward Budget \$	Additional Project Cost \$	Total Funds Required \$	Funded from Reserve \$	Funded from Reserve C/fwd \$	Funded from Sale or Trade \$	Funded from Grants or Contribution \$	Grants Carried Forward	Funded from Municipal or Loan Funds \$
Park and Reserves									
<i>Reticulation Improvements</i>	0	125,000	125,000	125,000	0	0	0	0	0
<i>Playground Equipment Improvements</i>	104,650	175,000	279,650	175,000	104,650	0	0	0	0
<i>Public Domain Furniture Improvements</i>	0	50,000	50,000	50,000	0	0	0	0	0
<i>Bores and Pump Improvements</i>	22,460	130,000	152,460	130,000	22,460	0	0	0	0
<i>Park Lighting Improvements</i>	19,044	50,000	69,044	50,000	19,044	0	0	0	0
<i>Park Renewal and Upgrades</i>	236,820	125,000	361,820	125,000	99,706	0	0	87,114	50,000
Sub-total	236,820	125,000	361,820	125,000	99,706	0	0	87,114	50,000
Other Projects									
Street Furniture Improvements/Renewals	0	25,000	25,000	25,000		0	0	0	0
Rosalie Park Improvements	1,160,797		1,160,797						1,160,797
Bus Shelters Improvement/Renewals		50,000	50,000	50,000					0
Sub-total	1,160,797	75,000	1,235,797	75,000	0	0	0	0	1,160,797
Land, Buildings & Furniture									
Hickey Tennis Courts Improvements		4,000	4,000	4,000					0
Chamber and Office Improvements		20,000	20,000						20,000
Building Facilities Improvements	190,800	346,290	537,090	286,290	148,800		60,000	0	42,000
Minor Equipment Purchases (HACC)		10,000	10,000				5,000		5,000
Investment Assets Acquisitions/Developments	2,319,500	18,825,000	21,144,500	18,825,000	2,319,500		0	0	0
Public Toilet Programme	0	100,000	100,000	100,000	0	0	0	0	0
Major Information Systems Improvements	412,850	539,450	952,300	539,450	0	0	0	0	412,850
Major Information Technology Improvements	0	231,550	231,550	231,550		0	0	0	0
Sub-total	2,923,150	20,076,290	22,999,440	19,986,290	2,468,300	0	65,000	0	479,850
Lords Sports Club									
Property Improvements		18,000	18,000						18,000
Building Improvements	114,000	100,000	214,000		20,000				194,000
Plant & Equipment	80,500	0	80,500						80,500
Information Technology Improvements	0	49,000	49,000	0	0	0	0	0	49,000
Sub-total	194,500	167,000	361,500	0	20,000	0	0	0	341,500
Security/Safety Improvements									
Security/Safety Enhancements	185,000	100,000	285,000	100,000	185,000				0
Street Lighting Improvements		50,000	50,000	40,000			10,000		0
Lighting Enhancement Plan - Renewal	11,000	20,000	31,000	20,000					11,000
Decorative Lighting		50,000	50,000	50,000					0
Car Parking Management Systems Improvements	407,000	100,000	507,000	100,000	312,155	0	0	0	94,845
Sub-total	603,000	320,000	923,000	310,000	497,155	0	10,000	0	105,845

Project Name	Carried Forward Budget \$	Additional Project Cost \$	Total Funds Required \$	Funded from Reserve \$	Funded from Reserve C/fwd \$	Funded from Sale or Trade \$	Funded from Grants or Contribution \$	Grants Carried Forward	Funded from Municipal or Loan Funds \$
Environmental Improvements									
Lake Environment Improvements	644,228	120,000	764,228	120,000	632,799	0	0	0	11,429
Greening Strategy (WESROC)		50,000	50,000	50,000					0
Storm Water Quality Strategy		50,000	50,000	50,000					0
Street Trees	60,000	75,000	135,000	75,000	29,450	0	0	0	30,550
Skatepark		250,000	250,000	125,000			125,000		0
Cycling Improvements	0	50,000	50,000	25,000		0	25,000	0	0
Sub-total	704,228	595,000	1,299,228	445,000	662,249	0	150,000	0	41,979
Sub-total	6,532,149	26,978,290	33,510,439	25,809,290	4,212,746	0	977,000	211,478	2,299,879
Plant and Equipment		1,585,400	1,585,400	1,128,400		451,000	0	0	6,000
TOTAL CAPITAL WORKS PROPOSALS	6,532,149	28,563,690	35,095,839	26,937,690	4,212,746	451,000	977,000	211,478	2,305,879

PLANT AND EQUIPMENT PROGRAMME FOR 2012/2013
PLANT AND EQUIPMENT SUMMARY 2012/2013

	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	WDV	Gain (-)	Loss
LIGHT VEHICLES									
FIELD SERVICES									
Ranger 2	LV166	2205	1DGG372	34,000	14,000	20,000	15,770		1,770
HEALTH & BUILDING									
Manager Building & Health	LV185	2317	1DOC324	35,000	15,000	20,000	30,827		15,830
FINANCIAL SERVICES									
Manager Financial Services	LV179	2240	1DMW421	35,000	15,000	20,000	25,117		10,120
TOWN PLANNING									
Manager Planning Services	LV186	2271	1DNW978	35,000	15,000	20,000	30,334		15,330
WASTE SERVICES									
Coordinator Waste & Fleet Services	LV170	2233	1DLK494	34,000	15,000	19,000	23,159		8,160
PARKS SERVICES									
Manager Parks Services	LV168	2209	1DIP413	35,000	15,000	20,000	20,516		5,520
Coordinator Parks Development	LV177	2236	1DMA997	34,000	15,000	19,000	19,404		4,400
Precinct 4	LV167	2208	1DGU512	34,000	15,000	19,000	20,466		5,470
Precinct China Green	NEW	NEW	NEW	34,000	0	34,000	0		
INFRASTRUCTURE SERVICES									
Manager Infrastructure Services	LV190	2322	1DQV186	35,000	15,000	20,000	29,067		14,070
Infrastructure Technical Officer	LV181	2250	1DNB350	34,000	15,000	19,000	21,821		6,820
Technical Officer (Traffic & Road Safety)	LV173	2238	1DLU357	34,000	15,000	19,000	25,762		10,760
RECREATION & CULTURE									
Manager Library & Museum	LV183	2272	IDNP677	35,000	15,000	20,000	29,147		14,150
COMMUNITY DEVELOPMENT									
Manager Recreation Services	LV178	2239	1DML672	35,000	15,000	20,000	22,100		7,100
COMMUNITY SERVICES									
Manager Community Services	LV172	2235	1DMA374	35,000	15,000	20,000	23,246		8,250

PLANT AND EQUIPMENT PROGRAMME FOR 2012/2013
PLANT AND EQUIPMENT SUMMARY 2012/2013

	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	WDV	Gain (-)	Loss
INFORMATION TECHNOLOGY									
Manager Information Services	LV174	2237	1DLU368	35,000	15,000	20,000	27,194		12,190
PROPERTY & PROJECT SERVICES									
Manager Property & Projects	LV189	2321	1DQL397	35,000	15,000	20,000	27,972		12,970
EXECUTIVE MANAGEMENT									
Chief Executive Officer	LV169	2234	1DJS795	59,000	31,000	28,000	41,386		10,390
Director Development Services	LV184	2256	1DNP320	43,000	24,000	19,000	23,648	(350)	
Director Technical Services	LV180	2252	1DMF469	54,000	34,000	20,000	34,736		740
Director Community Development	LV182	2251	1DNL639	43,000	24,000	19,000	30,266		6,270
Director Land & Property	NEW	NEW	NEW	43,000	24,000	19,000	0		
TOTAL				830,000	376,000	454,000	521,940	(350)	170,310
HEAVY VEHICLES									
WASTE SERVICES									
Road Sweeper	HV41	1945	1CQS318	325,000	50,000	275,000	83,310		33,310
INFRASTRUCTURE SERVICES									
3 Ton Truck (Slab)	HV43	1999	1CWB 660	82,400	20,000	62,400	33,980		13,980
TOTAL				407,400	70,000	337,400	117,290	0	47,290
MAJOR PLANT									
PARKS SERVICES									
Front 3 Gang Mower	MP69	1961	1DIP413	57,000	5,000	52,000	11,428		6,430
Turf Gator - China Green	NEW	NEW	NEW	24,000	0	24,000	0		
TOTAL				81,000	5,000	76,000	11,428	0	6,430
MINOR PLANT									
FIELD SERVICES									
Ticket Machines	Various	Various		205,000	0	205,000	0		

PLANT AND EQUIPMENT PROGRAMME FOR 2012/2013
PLANT AND EQUIPMENT SUMMARY 2012/2013

	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	WDV	Gain (-)	Loss
LORDS									
Plant & Equipment	Various	Various		6,000	0				
INFRASTRUCTURE SERVICES									
BG85 BLOWER	M3206	N/A		800	0	800	0		
VPH70 Compactor	M3104	N/A		2,000	0	2,000	0		
Wacker Vibrating Tamper Rammer	M3200	1598		2,200	0	2,200	0		
PARKS SERVICES									
Rota Mouldings 500ltr Portable Water Unit & Pump	M3146	1567		2,500	0	2,500	0		
GX270 Turf Cutter	M3167	1690		5,200	0	5,200	0		
Fountain Liquid Line Marker	M3171	1688		1,800	0	1,800	0		
Mower	M3225	1868		5,200	0	5,200	1,035		1,040
Spray Unit	M3227	1877		5,200	0	5,200	1,179		1,180
GX120 Honda Edger	M3256	1994		1,500	0	1,500	590		590
Sthil HT75 Pole saw	M3263	2087		1,200	0	1,200	573		570
Deutscher Mower H660	M3276	2077		4,200	0	4,200	2,203		2,200
Edger BE12	M3278	2078		1,200	0	1,200	808		810
Edger BE12	M3279	2080		1,200	0	1,200	808		810
Broom Mower 30"	M3283	2084		5,200	0	5,200	2,314		2,310
Vertimower 9 toothed Tungsten Blades	M3284	2085		4,500	0	4,500	2,613		2,610
Cricket Mower 24" 12 blade split roller	M3285	2086		5,200	0	5,200	2,879		2,880
2009 Stihl MS200T Chainsaw Chassis: 170807681	M3296	2166		1,200	0	1,200	709		710
Stihl BG86C Blower	M3298	N/A		700	0	700	0		
WASTE & FLEET SERVICES									
Workshop									
SE121 Wet / Dry Vacuum Cleaner	M3175			1,200	0	1,200	0		
Truck Start	M3178			1,200	0	1,200	0		
2010 Honda HHB25 Blower	M3322			550	0	550	0		
Battery Charger	M3229			550	0	550	0		
air Compressor	M3228			1,500	0	1,500	0		
TOTAL				267,000	0	261,000	15,711	0	15,710
TOTAL PLANT REPLACEMENT BUDGET				1,585,400	451,000	1,128,400	666,369	(350)	239,740

CARRIED FORWARD SCHEDULE
Operating Carried Forward Projects 2012/13

Activity	Description	Amount
CORPORATE SERVICES		
COMMUNICATIONS & EVENTS		
Non-Recurrent Projects		
Non-Recurrent Projects	Market research survey	5,320
INFORMATION SERVICES		
Operational Expenses		
Operational Expenses	Computer software development	10,000
Operational Expenses	Software Maintenance	25,000
Recurrent Projects		
Recurrent Projects	Recurrent Projects	4,000
HUMAN RESOURCES		
Operational Expenses		
Organisational Training & Development	Organisational Training & Development	35,000
Recurrent Projects		
Recurrent Projects	Specialist Advice	7,000
FINANCIAL SERVICES		
Recurrent Projects		
Recurrent Projects	Reviews	123,000
PROPERTY & ASSET SERVICES		
PROPERTY & ASSET SERVICES		
Recurrent Projects		
Recurrent Projects	Data Acquisition	7,000
LAND & PROPERTY		
Operational Expenses		
Operational Expenses	Surveying Expenses	5,000
Non-Recurrent Projects	Property Valuations	5,000
DEVELOPMENT SERVICES		
FIELD SERVICES		
Non-Recurrent Projects		
Non-Recurrent Projects	Taxi Rank	69,000
HEALTH SERVICES		
Recurrent Projects		
Recurrent projects	Food Safety promotion (workshops & newsletter)	6,000
Non-recurrent Projects		
Non-recurrent Projects	Contaminated Site Investigations	40,000

CARRIED FORWARD SCHEDULE
Operating Carried Forward Projects 2012/13

Activity	Description	Amount
DEVELOPMENT SERVICES		
PLANNING		
Recurrent Projects		
Recurrent Projects	Policy Development	37,700
Recurrent Projects	Urban Design Studies	10,000
Recurrent Projects	SRA Projects	79,000
Non-recurrent Projects		
Non-recurrent Projects	Town Planning Scheme Review	234,000
Non-recurrent Projects	Structure Plans	140,000
COMMUNITY SERVICES		
COMMUNITY DEVELOPMENT SERVICES		
Operational Expenses		
Operational Expenses	Public Art Projects	25,000
Recurrent Projects		
Recurrent Projects	Child Friendly City Initiatives	5,000
LIBRARY SERVICES		
Non-recurrent Projects		
Non-recurrent Projects	Non-recurrent Projects	5,000
SUBIACO MUSEUM		
Recurrent Projects		
Recurrent Projects	Local History Projects	14,000
Non-recurrent Projects		
Non-recurrent Projects	Non-recurrent Projects	23,500
TECHNICAL SERVICES		
PARKS SERVICES		
Recurrent Projects		
Recurrent Projects	Water Quality & Sediment Testing	7,829
Non-Recurrent Projects		
Non-Recurrent Projects	Green Operations	55,000
INFRASTRUCTURE SERVICES		
Recurrent Projects		
Recurrent Projects	Data Acquisition	5,000
Non-Recurrent Projects		
Non-Recurrent Projects	Non-Recurrent Projects	16,000
	Total	998,349

PROGRAM STATEMENTS

Budget Management Report

City of Subiaco Program Statement Report 2012/13

	2011/2012 Adopted Budget \$	2011/2012 Revised Budget \$	2011/2012 Estimated Actual \$	2012/2013 Adopted Budget \$
OPERATING REVENUE				
Executive Managemnt	0	11,500	13,810	70,390
Members of Council	1,800	1,800	970	2,000
Communication & Events	0	0	0	0
Human Resources	0	20,300	20,300	0
Financial Services	28,000	46,000	46,630	28,000
Rates	16,686,970	16,686,970	16,736,310	18,231,490
Other General Purpose Income	3,163,000	3,192,000	3,749,290	2,183,740
Insurance & Recoups	40,000	40,000	30,840	40,000
Administrative Services	0	0	830	0
Property & Assets/Investment Properties	4,338,061	4,338,061	3,562,969	5,906,730
Health Services	148,490	168,490	160,990	163,460
Building Services	197,820	197,820	209,700	109,570
Field Services	3,904,700	3,904,700	3,962,255	5,006,700
Town Planning & Regional Development	231,500	325,000	322,170	314,300
Community Care Services/Day Centre/Food Services/Other Care Services	1,032,000	1,096,000	1,190,710	1,070,500
Community Development	48,000	48,000	73,870	49,350
Social Housing	0	0	46,690	0
Business Development	418,260	598,570	600,040	604,910
Library/Museum	37,200	40,200	24,550	40,200
Lords	3,709,776	3,774,776	3,646,330	4,162,297
Waste Services/Waste Operations	3,844,738	3,844,738	3,752,500	4,415,130
Plant Operations	0	0	30,950	0
Parks Services/Parks Operations/Parks Road Reserve Operations	215,660	365,660	383,380	358,379
Parks Services Overheads	0	0	46,310	76,265
Parks Operations	215,660	365,660	337,070	282,114
Parks Road Reserve Operations				
Infrastructure Services/Infrastructure Operations	1,349,661	886,428	515,210	959,364
Facilities Management	63,698	111,698	119,207	184,597
Total Operating Revenue	39,459,334	39,698,711	39,200,501	43,901,107
OPERATING EXPENDITURE				
Executive Management	0	(198,000)	(13,810)	(70,390)
Members of Council	(597,710)	(597,710)	(581,740)	(714,360)
Other Governance	(792,900)	(818,400)	(828,010)	(820,890)
Communication & Events	0	(32,140)	0	0
Human Resources	0	30,440	(20,300)	0
Financial Services	(28,000)	(173,000)	(46,630)	(28,000)
Rates				
Other General Purpose Income	(799,790)	(799,790)	(839,530)	(928,560)
Insurance & Recoups	(40,000)	(105,000)	(30,840)	(40,000)
Information Services	0	(126,200)	0	0
Administrative Services	0	(4,000)	(830)	0
Community Engagement	(403,820)	(402,620)	(379,160)	(404,113)
Property & Assets/Investment Properties	(1,488,950)	(5,353,950)	(5,412,956)	(1,791,929)
Health Services	(666,930)	(666,930)	(525,435)	(698,272)
Building Services	(756,470)	(756,470)	(628,527)	(686,759)
Field Services	(3,881,650)	(3,881,650)	(3,510,840)	(4,053,629)
Town Planning & Regional Development	(1,839,660)	(1,883,160)	(1,239,020)	(2,132,831)
Community Care Services/Day Centre/Food Services/Other Care Services	(2,009,040)	(2,103,140)	(2,088,990)	(2,201,579)
Community Development	(1,821,350)	(1,945,635)	(1,867,721)	(2,072,659)
Social Housing	(89,770)	(89,770)	(79,540)	(88,113)
Business Development	(876,280)	(876,280)	(884,260)	(1,068,430)
Library/Museum	(2,462,400)	(2,258,400)	(2,088,850)	(2,384,491)
Lord's	(4,013,281)	(4,078,281)	(4,084,510)	(4,395,849)
Operations Centre	0	0	(24,780)	(37,270)
Waste Services/Waste Operations	(4,183,900)	(4,344,900)	(4,229,560)	(4,849,541)
Plant Operations	0	0	(31,040)	0
Parks Services/Parks Operations/Parks Road Reserve Operations	(4,759,782)	(4,709,282)	(5,105,420)	(5,150,241)
Infrastructure Services/Infrastructure Operations	(3,802,810)	(3,772,910)	(3,803,857)	(3,949,510)
Undergrounding Powerlines	(1,353,700)	(1,353,700)	(867,200)	(1,360,700)
Facilities Management	(917,990)	(965,990)	(695,460)	(827,845)
Total Operating Expenditure	(37,586,183)	(42,266,868)	(39,908,816)	(40,755,961)
NET RESULT	1,873,151	(2,568,157)	(708,315)	3,145,146

Budget Management Report

	Original Budget 2011/12	Revised Budget 2011/12	Estimated Actuals 2011/12	Adopted Budget 2012/13
EXECUTIVE MANAGEMENT				
REVENUE				
Operating Grants & Subsidies	0	0	0	0
Other Revenue	0	(11,500)	(13,810)	(70,390)
TOTAL REVENUE	0	(11,500)	(13,810)	(70,390)
EXPENDITURE				
Employee Costs	1,118,900	1,118,900	1,041,920	1,138,279
Administration Expenses	33,000	33,000	34,480	33,000
Operational Expenses	30,500	70,500	71,770	30,500
Recurrent Projects	0	0	0	0
Non-recurrent Projects	37,800	195,800	170,720	91,049
Depreciation	41,600	41,600	41,940	41,600
Loss on Disposal of Non-current Assets	2,610	2,610	2,610	24,500
Corporate Overhead Allocated	(1,264,410)	(1,264,410)	(1,349,630)	(1,288,538)
TOTAL EXPENDITURE	0	198,000	13,810	70,390
TOTAL EXECUTIVE MANAGEMENT	0	186,500	0	0
MEMBERS OF COUNCIL				
REVENUE				
Other Revenue	(1,800)	(1,800)	(970)	(2,000)
TOTAL REVENUE	(1,800)	(1,800)	(970)	(2,000)
EXPENDITURE				
Administration Expenses	14,500	14,500	9,500	14,500
Operational Expenses	9,000	9,000	8,120	9,000
Other Expenses	220,770	220,770	206,210	268,270
Depreciation	20,300	20,300	20,300	20,300
Corporate Overhead Allocated	333,140	333,140	337,610	402,290
TOTAL EXPENDITURE	597,710	597,710	581,740	714,360
TOTAL MEMBERS OF COUNCIL	595,910	595,910	580,770	712,360
OTHER GOVERNANCE				
EXPENDITURE				
Administration Expenses	3,500	3,500	400	3,500
Operational Expenses	97,000	112,500	75,260	97,000
Other Expenses	10,000	10,000	10,000	10,000
Recurrent Projects	61,000	61,000	84,500	61,000
Non-recurrent Projects	0	10,000	1,550	0
Depreciation	1,500	1,500	1,800	1,500
Corporate Overhead Allocated	619,900	619,900	654,500	647,890
TOTAL EXPENDITURE	792,900	818,400	828,010	820,890
TOTAL OTHER GOVERNANCE	792,900	818,400	828,010	820,890

Budget Management Report

	Original Budget 2011/12	Revised Budget 2011/12	Estimated Actuals 2011/12	Adopted Budget 2012/13
COMMUNICATIONS				
REVENUE				
Other Revenue	0	0	0	0
TOTAL REVENUE	0	0	0	0
EXPENDITURE				
Employee Costs	276,800	303,940	275,796	368,002
Administration Expenses	12,000	12,000	2,000	8,000
Operational Expenses	353,000	348,000	303,990	338,500
Recurrent Projects	4,000	4,000	4,000	4,000
Non-recurrent Projects	20,500	30,500	25,000	44,087
Corporate Overhead Allocated	(666,300)	(666,300)	(610,786)	(762,589)
TOTAL EXPENDITURE	0	32,140	0	0
TOTAL COMMUNICATION & EVENTS	0	32,140	0	0
HUMAN RESOURCES				
REVENUE				
Other Revenue	0	(20,300)	(20,300)	0
TOTAL REVENUE	0	(20,300)	(20,300)	0
EXPENDITURE				
Employee Costs	416,350	406,350	403,590	439,229
Administration Expenses	6,050	6,050	4,750	6,050
Operational Expenses	435,000	435,960	366,440	442,000
Recurrent Projects	46,500	25,100	36,460	110,000
Depreciation	3,800	3,800	4,490	3,800
Loss on Disposal of Non-current Assets	3,360	3,360	3,360	0
Corporate Overhead Allocated	(911,060)	(911,060)	(798,790)	(1,001,079)
TOTAL EXPENDITURE	0	(30,440)	20,300	0
TOTAL HUMAN RESOURCES	0	(50,740)	0	0
INSURANCE AND RECOUPS				
REVENUE				
Other Revenue	(40,000)	(40,000)	(30,840)	(40,000)
TOTAL REVENUE	(40,000)	(40,000)	(30,840)	(40,000)
EXPENDITURE				
Other Expenses	466,500	531,500	510,890	563,200
Corporate Overhead Allocated	(426,500)	(426,500)	(480,050)	(523,200)
TOTAL EXPENDITURE	40,000	105,000	30,840	40,000
TOTAL INSURANCE AND RECOUPS	0	65,000	0	0

Budget Management Report

	Original Budget 2011/12	Revised Budget 2011/12	Estimated Actuals 2011/12	Adopted Budget 2012/13
FINANCIAL SERVICES				
REVENUE				
Other Revenue	(28,000)	(46,000)	(46,630)	(28,000)
TOTAL REVENUE	(28,000)	(46,000)	(46,630)	(28,000)
EXPENDITURE				
Employee Costs	730,800	730,800	710,000	834,442
Administration Expenses	101,000	101,000	103,200	101,000
Operational Expenses	250,900	290,900	285,860	415,200
Recurrent Projects	23,000	128,000	2,500	146,000
Depreciation	4,900	4,900	4,990	4,900
Loss on Disposal of Plant & Equipment	0	0	0	10,120
Corporate Overhead Allocated	(1,082,600)	(1,082,600)	(1,059,920)	(1,483,662)
TOTAL EXPENDITURE	28,000	173,000	46,630	28,000
TOTAL FINANCIAL SERVICES	0	127,000	0	0
RATES				
REVENUE				
General Rates	(16,004,770)	(16,004,770)	(16,019,465)	(17,334,660)
Minimum Rates	(716,770)	(716,770)	(718,020)	(769,830)
Interim Rates	(100,000)	(100,000)	(117,120)	(100,000)
Back Rates	(5,000)	(5,000)	0	(5,000)
Statutory Fees & Charges	(120,000)	(120,000)	(120,000)	(120,000)
Other Revenue	(82,000)	(82,000)	(95,185)	(92,000)
TOTAL REVENUE	(17,028,540)	(17,028,540)	(17,069,790)	(18,421,490)
EXPENDITURE				
Other Expenses	341,570	341,570	333,480	190,000
TOTAL EXPENDITURE	341,570	341,570	333,480	190,000
TOTAL RATES	(16,686,970)	(16,686,970)	(16,736,310)	(18,231,490)
OTHER GENERAL PURPOSE INCOME				
REVENUE				
Operating Grants & Subsidies	(350,000)	(379,000)	(436,290)	(380,000)
Other Revenue	(2,813,000)	(2,813,000)	(3,313,000)	(1,803,740)
TOTAL REVENUE	(3,163,000)	(3,192,000)	(3,749,290)	(2,183,740)
EXPENDITURE				
Corporate Overhead Allocated	799,790	799,790	836,190	928,560
TOTAL EXPENDITURE	799,790	799,790	839,530	928,560
TOTAL OTHER GENERAL PURPOSE INCOME	(2,363,210)	(2,392,210)	(2,909,760)	(1,255,180)

Budget Management Report

	Original Budget 2011/12	Revised Budget 2011/12	Estimated Actuals 2011/12	Adopted Budget 2012/13
INFORMATION SERVICES				
EXPENDITURE				
Employee Costs	754,700	754,700	735,770	1,046,675
Administration Expenses	8,700	8,700	6,540	8,700
Operational Expenses	655,700	781,900	731,662	697,900
Recurrent Projects	4,000	4,000	0	43,000
Depreciation	201,800	201,800	201,970	201,800
Loss on Disposal of Non-current Assets	0	0	0	12,190
Corporate Overhead Allocated	(1,624,900)	(1,624,900)	(1,675,942)	(2,010,265)
TOTAL EXPENDITURE	0	126,200	0	0
TOTAL INFORMATION SERVICES	0	126,200	0	0
 ADMINISTRATIVE SERVICES				
REVENUE				
Other Revenue	0	0	(460)	0
TOTAL REVENUE	0	0	(830)	0
EXPENDITURE				
Employee Costs	751,900	748,400	684,476	761,982
Administration Expenses	171,500	162,500	127,330	171,500
Operational Expenses	136,600	160,100	119,290	136,600
Non-recurrent Projects	37,000	30,000	0	37,000
Depreciation	9,000	9,000	10,490	9,000
Loss on Disposal of Non-current Assets	8,340	8,340	8,340	0
Corporate Overhead Allocated	(1,114,340)	(1,114,340)	(949,096)	(1,116,082)
TOTAL EXPENDITURE	0	4,000	830	0
TOTAL ADMINISTRATIVE SERVICES	0	4,000	0	0
 COMMUNITY ENGAGEMENT				
EXPENDITURE				
Employee Costs	187,100	190,800	191,510	266,233
Administration Expenses	0	13,700	6,570	13,700
Operational Expenses	71,100	34,500	33,760	56,000
Non-recurrent Projects	87,500	102,500	95,000	5,000
Corporate Overhead Allocated	58,120	58,120	49,320	60,180
TOTAL EXPENDITURE	403,820	402,620	379,160	404,113
TOTAL COMMUNITY ENGAGEMENT	403,820	402,620	379,160	404,113
 PROPERTY & ASSET SERVICES				
EXPENDITURE				
Employee Costs	272,500	272,500	258,685	292,204
Administration Expenses	8,200	8,200	7,600	11,000
Operational Expenses	60,200	60,200	79,920	81,000
Recurrent Projects	35,000	35,000	21,000	50,000
Non-recurrent Projects	100,000	100,000	90,000	100,000
Depreciation	7,500	7,500	7,500	7,500
Corporate Overhead Allocated	449,550	449,550	734,494	745,005
TOTAL EXPENDITURE	955,900	932,950	1,199,199	1,299,679
TOTAL PROPERTY & ASSET SERVICES	955,900	932,950	1,199,199	1,299,679

Budget Management Report

	Original Budget 2011/12	Revised Budget 2011/12	Estimated Actuals 2011/12	Adopted Budget 2012/13
INVESTMENT PROPERTIES				
REVENUE				
Hire Fees/Lease Income	(4,316,061)	(4,316,061)	(3,530,169)	(5,884,730)
Other Revenue	(22,000)	(22,000)	(32,800)	(22,000)
TOTAL REVENUE	(4,338,061)	(4,338,061)	(3,562,969)	(5,906,730)
EXPENDITURE				
Operational Expenses	491,000	4,356,000	4,148,757	427,250
Depreciation	65,000	65,000	65,000	65,000
TOTAL EXPENDITURE	556,000	4,421,000	4,213,757	492,250
TOTAL INVESTMENT PROPERTIES	(3,782,061)	82,939	650,788	(5,414,480)
HEALTH SERVICES				
REVENUE				
Operating Grants & Subsidies	(20,000)	(20,000)	0	(15,000)
Statutory Fees & Charges	(127,850)	(147,850)	(151,350)	(144,460)
Fines & Penalties	(500)	(500)	(5,700)	(4,000)
Other Revenue	(140)	(140)	(3,940)	0
TOTAL REVENUE	(148,490)	(168,490)	(160,990)	(163,460)
EXPENDITURE				
Employee Costs	353,100	353,100	316,630	390,492
Administration Expenses	11,750	11,750	8,600	13,500
Other Expenses	150	150	115	500
Operational Expenses	52,400	52,400	40,200	52,500
Recurrent Projects	12,000	12,000	6,000	12,000
Non-recurrent Projects	80,000	80,000	40,000	80,000
Depreciation	2,000	2,000	5,140	2,000
Corporate Overhead Allocated	155,530	155,530	108,750	147,280
TOTAL EXPENDITURE	666,930	666,930	525,435	698,272
TOTAL HEALTH SERVICES	518,440	498,440	364,445	534,812
BUILDING SERVICES				
REVENUE				
Statutory Fees & Charges	(193,320)	(193,320)	(203,700)	(104,070)
Other Revenue	(4,500)	(4,500)	(6,000)	(5,500)
TOTAL REVENUE	(197,820)	(197,820)	(209,700)	(109,570)
EXPENDITURE				
Employee Costs	392,000	392,000	311,947	379,349
Administration Expenses	8,450	8,450	5,500	12,050
Operational Expenses	129,600	129,600	117,850	62,500
Other Expenses	0	0	0	500
Recurrent Projects	2,000	2,000	6,500	2,000
Depreciation	4,500	4,500	4,990	4,500
Loss on Disposal of Non Current Assets	0	0	0	15,830
Corporate Overhead Allocated	219,920	219,920	181,740	210,030
TOTAL EXPENDITURE	756,470	756,470	628,527	686,759
TOTAL BUILDING SERVICES	558,650	558,650	418,827	577,189

Budget Management Report

	Original Budget 2011/12	Revised Budget 2011/12	Estimated Actuals 2011/12	Adopted Budget 2012/13
FIELD SERVICES				
REVENUE				
Operating Grants & Subsidies	(78,500)	(78,500)	(97,825)	(99,000)
Statutory Fees & Charges	(9,000)	(9,000)	(9,500)	(9,000)
Parking Fees & Permits	(2,080,500)	(2,080,500)	(2,284,770)	(3,180,000)
Fines & Penalties	(1,543,700)	(1,543,700)	(1,545,200)	(1,700,700)
Other Revenue	(193,000)	(193,000)	(22,690)	(18,000)
Gain on Disposal of Non-current Assets	0	0	(2,270)	0
TOTAL REVENUE	(3,904,700)	(3,904,700)	(3,962,255)	(5,006,700)
EXPENDITURE				
Employee Costs	1,198,800	1,198,800	1,200,400	1,218,189
Administration Expenses	170,500	170,500	139,350	170,500
Operational Expenses	914,900	924,900	769,040	915,900
Other Expenses	235,000	235,000	227,800	236,000
Recurrent Projects	115,000	115,000	115,000	215,000
Non-recurrent Projects	160,000	150,000	72,060	85,000
Depreciation	134,000	134,000	134,570	134,000
Loss on Disposal of Non-current Assets	22,950	22,950	22,950	1,770
Corporate Overhead Allocated	930,500	930,500	829,670	1,077,270
TOTAL EXPENDITURE	3,881,650	3,881,650	3,510,840	4,053,629
TOTAL FIELD SERVICES	(23,050)	(23,050)	(451,415)	(953,071)
TOWN PLANNING & REGIONAL DEVELOPMENT				
REVENUE				
Statutory Fees & Charges	(228,400)	(321,900)	(318,800)	(311,200)
Other Revenue	(3,100)	(3,100)	(3,370)	(3,100)
TOTAL REVENUE	(231,500)	(325,000)	(322,170)	(314,300)
EXPENDITURE				
Employee Costs	670,700	670,700	630,270	756,801
Administration Expenses	6,300	9,800	11,600	8,200
Operational Expenses	166,800	206,800	193,080	155,800
Other Expenses	0	0	1,200	0
Recurrent Projects	128,700	128,700	2,000	148,700
Non-recurrent Projects	441,500	441,500	67,500	596,700
Depreciation	5,900	5,900	9,270	5,900
Loss on Disposal of Non-current Assets	0	0	0	15,330
Corporate Overhead Allocated	419,760	419,760	324,100	445,400
TOTAL EXPENDITURE	1,839,660	1,883,160	1,239,020	2,132,831
TOTAL TOWN PLANNING & REGIONAL DEVELOPMENT	1,608,160	1,558,160	916,850	1,818,531

Budget Management Report

	Original Budget 2011/12	Revised Budget 2011/12	Estimated Actuals 2011/12	Adopted Budget 2012/13
COMMUNITY CARE SERVICES				
REVENUE				
Operating Grants & Subsidies	(491,000)	(491,000)	(523,610)	(491,000)
Capital Grants & Subsidies	0	0	(90,520)	(5,000)
Other Revenue	(70,000)	(70,000)	(66,010)	(70,000)
Gain on Disposal of Plant & Equipment	0	0	0	0
TOTAL REVENUE	(561,000)	(561,000)	(680,140)	(566,000)
EXPENDITURE				
Employee Costs	421,600	636,600	649,000	683,661
Administration Expenses	9,900	9,900	13,900	13,900
Operational Expenses	179,100	150,200	152,200	30,200
Depreciation	22,800	22,800	22,800	22,800
Loss on Disposal of Non-current Assets	5,600	5,600	5,600	0
Corporate Overhead Allocated	262,390	262,390	254,390	278,720
TOTAL EXPENDITURE	901,390	1,087,490	1,097,890	1,029,281
TOTAL COMMUNITY CARE SERVICES	340,390	526,490	417,750	463,281
DAY CENTRE				
REVENUE				
Operating Grants & Subsidies	(270,000)	(270,000)	(269,610)	(270,000)
Other Revenue	(13,000)	(13,000)	(13,700)	(11,500)
Gain on Disposal of Non-current Assets	0	0	0	0
TOTAL REVENUE	(283,000)	(283,000)	(283,310)	(281,500)
EXPENDITURE				
Employee Costs	267,800	139,300	159,600	198,392
Administration Expenses	12,750	12,750	14,000	13,500
Operational Expenses	34,800	34,800	29,700	26,500
Depreciation	4,900	4,900	4,900	4,900
Loss on Disposal of Non-Current Assets	0	0	0	8,250
Corporate Overhead Allocated	135,520	135,520	111,530	134,860
TOTAL EXPENDITURE	455,770	327,270	319,730	386,402
TOTAL DAY CENTRE	172,770	44,270	36,420	104,902
FOOD SERVICES				
REVENUE				
Operating Grants & Subsidies	(31,000)	(31,000)	(31,000)	(31,000)
Other Revenue	(146,000)	(210,000)	(177,260)	(176,000)
TOTAL REVENUE	(177,000)	(241,000)	(208,260)	(207,000)
EXPENDITURE				
Employee Costs	244,200	287,200	284,030	325,668
Administration Expenses	10,500	10,500	9,200	9,200
Operational Expenses	107,300	128,300	129,500	126,000
Corporate Overhead Allocated	124,480	124,480	111,810	134,000
TOTAL EXPENDITURE	486,480	550,480	534,540	594,868
TOTAL FOOD SERVICES	309,480	309,480	326,280	387,868

Budget Management Report

	Original Budget 2011/12	Revised Budget 2011/12	Estimated Actuals 2011/12	Adopted Budget 2012/13
OTHER CARE SERVICES				
REVENUE				
Operating Grants & Subsidies	0	0	(8,000)	(5,000)
Other Revenue	(11,000)	(11,000)	(11,000)	(11,000)
TOTAL REVENUE	(11,000)	(11,000)	(19,000)	(16,000)
EXPENDITURE				
Employee Costs	87,300	59,800	65,900	116,208
Operational Expenses	66,000	66,000	60,000	59,000
Non-recurrent Projects	0	0	0	0
Corporate Overhead Allocated	12,100	12,100	10,930	15,820
TOTAL EXPENDITURE	165,400	137,900	136,830	191,028
TOTAL OTHER CARE SERVICES	154,400	126,900	117,830	175,028
COMMUNITY DEVELOPMENT				
REVENUE				
Operating Grants & Subsidies	(48,000)	(48,000)	(72,100)	(49,000)
Other Revenue	0	0	(1,770)	0
Gain on Disposal of Plant & Equipment	0	0	0	(350)
TOTAL REVENUE	(48,000)	(48,000)	(73,870)	(49,350)
EXPENDITURE				
Employee Costs	678,300	678,300	685,397	750,739
Administration Expenses	15,500	15,500	16,420	15,500
Operational Expenses	476,900	604,735	574,494	660,900
Other Expenses	40,000	40,000	40,000	40,000
Recurrent Projects	192,000	188,450	185,450	171,900
Non-recurrent Projects	7,000	7,000	7,000	7,000
Depreciation	10,300	10,300	11,440	10,300
Loss on Disposal of Non-current Assets	5,600	5,600	5,600	0
Corporate Overhead Allocated	395,750	395,750	341,920	416,320
TOTAL EXPENDITURE	1,821,350	1,945,635	1,867,721	2,072,659
TOTAL COMMUNITY DEVELOPMENT	1,773,350	1,897,635	1,793,851	2,023,309
SOCIAL HOUSING				
REVENUE				
Operating Grants & Subsidies	0	0	0	0
Capital Grants & Subsidies	0	0	(46,690)	0
TOTAL REVENUE	0	0	(46,690)	0
EXPENDITURE				
Employee Costs	9,100	9,100	9,100	10,063
Recurrent Projects	3,000	3,000	3,000	3,000
Non-recurrent Projects	20,000	20,000	18,500	20,000
Corporate Overhead Allocated	57,670	57,670	48,940	55,050
TOTAL EXPENDITURE	89,770	89,770	79,540	88,113
TOTAL SOCIAL HOUSING	89,770	89,770	32,850	88,113

Budget Management Report

	Original Budget 2011/12	Revised Budget 2011/12	Estimated Actuals 2011/12	Adopted Budget 2012/13
BUSINESS DEVELOPMENT				
REVENUE				
Specified Area Rates	(418,260)	(598,570)	(600,040)	(604,910)
TOTAL REVENUE	(418,260)	(598,570)	(600,040)	(604,910)
EXPENDITURE				
Employee Costs	106,000	106,000	106,000	109,590
Other Expenses	485,000	485,000	485,000	726,500
Recurrent Projects	145,000	145,000	145,000	45,000
Corporate Overhead Allocated	140,280	140,280	148,260	187,340
TOTAL EXPENDITURE	876,280	876,280	884,260	1,068,430
TOTAL BUSINESS DEVELOPMENT	458,020	277,710	284,220	463,520
LIBRARY				
REVENUE				
Other Grants	(900)	(900)	(1,000)	(900)
Fines & Penalties	(3,500)	(3,500)	(3,500)	(3,500)
Other Revenue	(18,500)	(18,500)	(18,900)	(18,500)
TOTAL REVENUE	(22,900)	(22,900)	(23,400)	(22,900)
EXPENDITURE				
Employee Costs	801,600	801,600	808,980	878,664
Administration Expenses	32,000	26,000	24,440	32,000
Operational Expenses	224,900	158,900	136,360	158,900
Other Expenses	400	400	410	400
Recurrent Projects	26,000	26,000	14,500	13,000
Non-recurrent Projects	11,000	11,000	6,000	7,000
Depreciation	10,800	10,800	10,800	10,800
Loss on Disposal of Non-current Assets	0	0	0	14,150
Corporate Overhead Allocated	701,620	701,620	629,960	767,770
Centre Maintenance Allocated	138,600	138,600	152,850	152,850
TOTAL EXPENDITURE	1,946,920	1,874,920	1,784,300	2,035,534
TOTAL LIBRARY	1,924,020	1,852,020	1,760,900	2,012,634

Budget Management Report

	Original Budget 2011/12	Revised Budget 2011/12	Estimated Actuals 2011/12	Adopted Budget 2012/13
MUSEUM				
REVENUE				
Operating Grants & Subsidies	(13,000)	(1,000)	0	(16,000)
Other Revenue	(1,300)	(1,300)	(1,150)	(1,300)
TOTAL REVENUE	(14,300)	(2,300)	(1,150)	(17,300)
EXPENDITURE				
Employee Costs	143,800	139,800	137,010	117,557
Administration Expenses	1,900	1,900	1,600	1,900
Operational Expenses	153,500	33,500	27,010	30,500
Other Expenses	24,000	15,000	15,000	12,000
Recurrent Projects	25,000	25,000	15,000	42,000
Non-recurrent Projects	58,500	58,500	35,000	53,500
Corporate Overhead Allocated	92,880	92,880	66,300	84,100
Centre Maintenance Allocated	16,900	16,900	7,630	7,400
TOTAL EXPENDITURE	516,480	383,480	304,550	348,957
TOTAL MUSEUM	502,180	381,180	303,400	331,657
LORDS MEMBERSHIPS				
REVENUE				
Other Revenue	(1,497,880)	(1,553,880)	(1,488,000)	0
TOTAL REVENUE	(1,497,880)	(1,553,880)	(1,488,000)	0
EXPENDITURE				
Employee Costs	198,500	198,500	206,900	0
Administration Expenses	16,020	16,020	9,130	0
Operational Expenses	24,840	24,840	8,820	0
Other Expenses	0	0	4,680	0
TOTAL EXPENDITURE	239,360	239,360	229,530	0
TOTAL LORDS MEMBERSHIPS	(1,258,520)	(1,314,520)	(1,258,470)	0
LORDS SPORTS				
REVENUE				
Operating Grants & Subsidies	(1,000)	(1,000)	0	0
Hire Fees/Lease Income	(1,394,000)	(1,294,000)	(1,294,000)	(1,475,877)
Other Revenue	(24,500)	(24,500)	(5,490)	(6,000)
TOTAL REVENUE	(1,419,500)	(1,319,500)	(1,299,490)	(1,481,877)
EXPENDITURE				
Employee Costs	634,100	594,100	596,060	458,184
Administration Expenses	32,700	32,700	22,800	32,700
Operational Expenses	34,100	34,100	16,340	24,600
Other Expenses	2,100	2,100	3,430	3,500
TOTAL EXPENDITURE	703,000	663,000	638,630	518,984
TOTAL LORDS SPORTS	(716,500)	(656,500)	(660,860)	(962,893)

Budget Management Report

	Original Budget 2011/12	Revised Budget 2011/12	Estimated Actuals 2011/12	Adopted Budget 2012/13
LORDS GROUP FITNESS				
REVENUE				
Hire Fees/Lease Income	(6,000)	(6,000)	(4,290)	(12,000)
Other Revenue	(62,800)	(79,800)	(73,400)	(926,570)
TOTAL REVENUE	(68,800)	(85,800)	(77,690)	(938,570)
EXPENDITURE				
Employee Costs	251,100	251,100	248,490	370,552
Administration Expenses	8,300	8,300	7,000	15,000
Operational Expenses	74,996	74,996	104,920	94,500
TOTAL EXPENDITURE	334,396	334,396	360,410	480,052
TOTAL LORDS GROUP FITNESS	265,596	248,596	282,720	(458,518)
LORDS GYM				
REVENUE				
Operating Grants & Subsidies	0	0	(2,270)	(3,000)
Hire Fees/Lease Income	(6,000)	(18,000)	(18,000)	0
Other Revenue	(188,916)	(243,916)	(252,780)	(1,097,210)
TOTAL REVENUE	(194,916)	(261,916)	(273,050)	(1,100,210)
EXPENDITURE				
Employee Costs	336,600	411,600	397,780	410,786
Administration Expenses	12,620	12,620	13,220	12,220
Operational Expenses	85,530	85,530	85,670	103,550
Other Expenses	0	0	110	1,000
TOTAL EXPENDITURE	434,750	509,750	496,780	527,556
TOTAL LORDS GYM	239,834	247,834	223,730	(572,654)
LORDS CAFE				
REVENUE				
Hire Fees/Lease Income	(480)	(480)	(1,620)	0
Other Revenue	(420,000)	(445,000)	(427,970)	(465,000)
TOTAL REVENUE	(420,480)	(445,480)	(429,590)	(465,000)
EXPENDITURE				
Employee Costs	192,200	192,200	195,014	214,986
Administration Expenses	8,100	8,100	6,870	14,500
Operational Expenses	220,325	240,325	250,230	248,800
Other Expenses	0	0	0	0
TOTAL EXPENDITURE	420,625	440,625	452,114	478,286
TOTAL LORDS CAFE	145	(4,855)	22,524	13,286

Budget Management Report

	Original Budget 2011/12	Revised Budget 2011/12	Estimated Actuals 2011/12	Adopted Budget 2012/13
LORDS CRECHE				
REVENUE				
Other Revenue	(64,100)	(64,100)	(65,310)	(80,840)
TOTAL REVENUE	(64,100)	(64,100)	(65,310)	(80,840)
EXPENDITURE				
Employee Costs	158,100	158,100	170,720	179,713
Administration Expenses	1,200	1,200	1,200	1,500
Operational Expenses	16,200	15,000	15,320	19,600
TOTAL EXPENDITURE	174,300	174,300	187,240	200,813
TOTAL LORDS CRECHE	110,200	110,200	121,930	119,973
LORDS ADMINISTRATION				
REVENUE				
Operating Grants & Subsidies	(22,500)	(22,500)	0	(18,000)
Hire Fees/Lease Income	(9,600)	(9,600)	(8,800)	(11,800)
Other Revenue	(12,000)	(12,000)	(4,400)	(66,000)
TOTAL REVENUE	(44,100)	(44,100)	(13,200)	(95,800)
EXPENDITURE				
Employee Costs	430,560	450,560	458,040	1,042,035
Administration Expenses	37,680	37,680	39,440	45,320
Operational Expenses	604,140	594,140	594,690	696,773
Corporate Overhead Allocated	272,950	272,950	239,530	292,930
Depreciation	113,100	113,100	113,370	113,100
Loss on Disposal of Non-current Assets	0	0	0	0
TOTAL EXPENDITURE	1,458,430	1,468,430	1,445,070	2,190,158
TOTAL LORDS ADMINISTRATION	1,414,330	1,424,330	1,431,870	2,094,358
LORDS CUSTOMER SERVICE				
EXPENDITURE				
Employee Costs	247,700	247,700	273,386	0
Administration Expenses	720	720	1,200	0
Operational Expenses	0	0	150	0
TOTAL EXPENDITURE	248,420	248,420	274,736	0
TOTAL LORDS CUSTOMER SERVICE	248,420	248,420	274,736	0

Budget Management Report

	Original Budget 2011/12	Revised Budget 2011/12	Estimated Actuals 2011/12	Adopted Budget 2012/13
OPERATIONS CENTRE OVERHEADS				
EXPENDITURE				
Employee Costs	2,350	2,350	1,070	500
Administration Expenses	25,000	25,000	23,010	26,850
Operational Expenses	8,920	8,920	700	9,920
Depreciation	0	0	0	0
Centre Maintenance Allocated	101,200	101,200	107,210	103,075
Less Overhead Recovered	(134,470)	(134,470)	(104,210)	(100,075)
Less Centre Maintenance Recovered	(3,000)	(3,000)	(3,000)	(3,000)
TOTAL EXPENDITURE	0	0	24,780	37,270
TOTAL OPERATIONS CENTRE OVERHEADS	0	0	24,780	37,270
WASTE SERVICES OVERHEADS				
REVENUE				
Other Revenue	0	0	0	0
TOTAL REVENUE	0	0	0	0
EXPENDITURE				
Employee Costs	493,400	493,400	416,100	494,851
Administration Expenses	15,000	15,000	13,100	15,000
Operational Expenses	4,000	4,000	1,000	4,000
Recurrent Projects	10,000	10,000	4,000	10,000
Operations Centre Allocated	28,440	28,440	22,180	21,330
Less Overheads Recovered	(550,840)	(550,840)	(456,380)	(545,180)
TOTAL EXPENDITURE	0	0	0	1
TOTAL WASTE SERVICES O/HEADS	0	0	0	1
WASTE OPERATIONS				
REVENUE				
Operating Grants & Subsidies	0	0	0	0
Waste Service Charges	(3,817,288)	(3,817,288)	(3,721,600)	(4,384,130)
Other Revenue	(27,450)	(27,450)	(30,900)	(31,000)
Gain on Disposal of Non-current Assets	0	0	0	0
TOTAL REVENUE	(3,844,738)	(3,844,738)	(3,752,500)	(4,415,130)
EXPENDITURE				
Operational Expenses	3,338,000	3,499,000	3,379,400	3,868,130
Depreciation	207,600	207,600	225,630	207,600
Loss on Disposal of Non-current Assets	56,930	56,930	46,930	33,310
Corporate Overhead Allocated	581,370	581,370	577,600	740,500
TOTAL EXPENDITURE	4,183,900	4,344,900	4,229,560	4,849,540
TOTAL WASTE OPERATIONS	339,162	500,162	477,060	434,410

Budget Management Report

	Original Budget 2011/12	Revised Budget 2011/12	Estimated Actuals 2011/12	Adopted Budget 2012/13
PLANT OPERATIONS				
REVENUE				
Other Revenue	0	0	(30,950)	0
TOTAL REVENUE	0	0	(30,950)	0
EXPENDITURE				
Employee Costs	0	0	7,200	7,500
Administration Expenses	9,000	9,000	4,380	9,000
Operational Expenses	589,500	589,500	497,960	589,500
Other Expenses	20,000	20,000	17,400	20,000
Depreciation	200	200	200	200
Less Plant Operations Recovered	(618,700)	(618,700)	(496,100)	(626,200)
TOTAL EXPENDITURE	0	0	31,040	0
TOTAL PLANT OPERATIONS	0	0	90	0
PARKS SERVICES OVERHEADS				
REVENUE				
Other Revenue	0	0	(46,310)	(76,265)
TOTAL REVENUE	0	0	(46,310)	(76,265)
EXPENDITURE				
Employee Costs	1,172,050	1,172,050	1,172,050	1,193,421
Administration Expenses	36,050	36,050	37,091	36,050
Operational Expenses	12,500	12,500	12,500	12,500
Recurrent Projects	130,000	94,300	94,300	128,829
Non-recurrent Projects	209,500	194,700	139,700	208,705
Depreciation	20,000	20,000	20,000	20,000
Loss on Disposal of Non-current Assets	9,670	9,670	9,670	7,740
Corporate Overhead Allocated	71,110	71,110	55,450	53,310
Less Overheads Recovered	(1,660,880)	(1,660,880)	(1,494,451)	(1,584,290)
TOTAL EXPENDITURE	0	(50,500)	46,310	76,265
TOTAL PARKS SERVICES OVERHEADS	0	(50,500)	0	0
PARKS OPERATIONS				
REVENUE				
Capital Grants & Subsidies	(150,000)	(300,000)	(247,890)	(212,114)
Operating Grants & Subsidies	(22,500)	(22,500)	(28,860)	(27,000)
Other Revenue	(42,000)	(42,000)	(36,010)	(43,000)
Gain on Disposal of Non-current Assets	(1,160)	(1,160)	(24,310)	0
TOTAL REVENUE	(215,660)	(365,660)	(337,070)	(282,114)
EXPENDITURE				
Operational Expenses	2,248,500	2,248,500	2,281,112	2,540,348
Other Expenses	2,000	2,000	2,000	2,000
Depreciation	596,300	596,300	596,300	596,300
Loss on Disposal of Non-current Assets	39,930	39,930	71,730	29,790
Corporate Overhead Allocated	798,620	798,620	1,042,436	817,744
TOTAL EXPENDITURE	3,685,350	3,685,350	3,993,578	3,986,182
TOTAL PARKS OPERATIONS	3,469,690	3,319,690	3,656,508	3,704,068

Budget Management Report

	Original Budget 2011/12	Revised Budget 2011/12	Estimated Actuals 2011/12	Adopted Budget 2012/13
PARKS SERVICES ROAD RESERVE OPERATIONS				
EXPENDITURE				
Operational Expenses	998,932	998,932	999,932	1,005,094
Corporate Overhead Allocated	75,500	75,500	65,600	82,700
TOTAL EXPENDITURE	1,074,432	1,074,432	1,065,532	1,087,794
TOTAL PARKS SERVICES ROAD RESERVE OPERATIONS	1,074,432	1,074,432	1,065,532	1,087,794
 INFRASTRUCTURE SVCS OVERHEADS				
REVENUE				
Statutory Fees & Charges	(5,000)	(5,000)	(5,520)	(5,000)
Other Revenue	(2,600)	(2,600)	(1,630)	(3,000)
Gain on Disposal of Non-current Assets	0	0	0	0
TOTAL REVENUE	(7,600)	(7,600)	(7,150)	(8,000)
EXPENDITURE				
Employee Costs	1,103,100	1,074,100	1,062,260	1,231,012
Administration Expenses	18,250	24,250	26,240	23,750
Operational Expenses	91,450	91,450	64,320	92,100
Recurrent Projects	50,000	61,100	44,820	55,000
Non-recurrent Projects	53,000	43,000	3,030	69,000
Depreciation	18,000	18,000	24,770	18,000
Loss on Disposal of Non-current Assets	0	0	0	17,580
Operations Centre Allocated	37,920	37,920	29,580	28,435
Less Overheads Recovered	(1,364,120)	(1,364,120)	(1,247,870)	(1,526,877)
TOTAL EXPENDITURE	7,600	(14,300)	7,150	8,000
TOTAL INFRASTRUCTURE SRVS OVERHEADS	0	(21,900)	0	0
 INFRASTRUCTURE SVCS ROAD RESERVE OPERATIONS				
REVENUE				
Operating Grants & Subsidies	(40,000)	(90,600)	(34,040)	(40,000)
Capital Grants & Subsidies	(1,278,051)	(764,218)	(443,290)	(901,364)
Other Revenue	(10,000)	(10,000)	(16,720)	(10,000)
Gain on Disposal of Plant & Equipment	(14,010)	(14,010)	(14,010)	0
TOTAL REVENUE	(1,342,061)	(878,828)	(508,060)	(951,364)
EXPENDITURE				
Operational Expenses	1,455,600	1,444,600	1,332,540	1,506,600
Other Expenses	10,000	13,000	69,880	15,000
Depreciation	1,828,200	1,828,200	1,828,200	1,828,200
Loss on Disposal of Non-current Assets	37,010	37,010	37,010	36,210
Corporate Overhead Allocated	464,400	464,400	529,077	555,500
TOTAL EXPENDITURE	3,795,210	3,787,210	3,796,707	3,941,510
TOTAL INFRASTRUCTURE ROAD RESERVE OPERATIONS	2,453,149	2,908,382	3,288,647	2,990,146

Budget Management Report

	Original Budget 2011/12	Revised Budget 2011/12	Estimated Actuals 2011/12	Adopted Budget 2012/13
UNDERGROUNDING POWERLINES				
REVENUE				
Other Revenue	0	0	0	0
TOTAL REVENUE	0	0	0	0
EXPENDITURE				
Other Expenses	1,353,700	1,353,700	867,200	1,360,700
TOTAL EXPENDITURE	1,353,700	1,353,700	867,200	1,360,700
TOTAL UNDERGROUNDING POWERLINES	1,353,700	1,353,700	867,200	1,360,700
FACILITIES MANAGEMENT				
REVENUE				
Hire Fees/Lease Income	(63,698)	(111,698)	(119,207)	(124,597)
Capital Grants & Subsidies	0	0	0	(60,000)
TOTAL REVENUE	(63,698)	(111,698)	(119,207)	(184,597)
EXPENDITURE				
Administration Expenses	1,000	500	540	500
Operational Expenses	733,800	782,300	675,740	777,840
Other Expenses	145,360	145,360	80,280	141,100
Depreciation	366,100	366,100	369,730	366,100
Facility Overheads Allocated	206,830	206,830	98,460	98,460
Less Centre Maintenance Recovered	(535,100)	(535,100)	(529,290)	(556,155)
TOTAL EXPENDITURE	917,990	965,990	695,460	827,845
TOTAL FACILITIES MANAGEMENT	854,292	854,292	576,253	643,248

FEES AND CHARGES

**CITY OF SUBIACO
FEES AND CHARGES SCHEDULE 2012/2013**

DESCRIPTION OF FEE OR CHARGE	2011/2012 SCHEDULED FEE	Per Unit	2012/2013 SCHEDULED FEE	Per Unit	GST Status
FINANCE/ADMIN:					
Rates Instalments Admin Fee	52.20	per year	52.20	per year	
Rates adhoc Instalments Admin Fee	52.20	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	28.50	per enquiry	30.00	per enquiry	
Sale of Street Directories:					
- set of 4 wards on disc	N/A	Amendment to Local Government (Financial Management) Regulations - Reg 29b	N/A	Amendment to Local Government (Financial Management) Regulations - Reg 29b	Inc GST
- individual wards on disc	N/A		N/A		Inc GST
- set of 4 wards printed	N/A		N/A		Inc GST
- individual wards printed	N/A		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 or as charged by banks	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	Inc GST
WASTE SERVICES:					
Domestic 80ltr Waste Service	186.00	1x80ltr Bin	216.00	1x80ltr Bin	Inc GST
Domestic 120ltr Waste Service	240.00	1x120ltr Bin	278.00	1x120ltr Bin	Inc GST
Domestic 240ltr Waste Service	360.00	1x240ltr Bin	418.00	1x240ltr Bin	Inc GST
Commercial 240ltr Waste Service	360.00	1x240ltr Bin	418.00	1x240ltr Bin	Inc GST
Extra 120ltr Waste Service	264.00	1x120ltr Bin	N/A	1x120ltr Bin	Inc GST
Extra 240ltr Waste Service	396.00	1x240ltr Bin	460.00	1x240ltr Bin	Inc GST
Trailer passes	36.40	per pass	35.00	per pass	Inc GST
Compost bins	36.40	1x220ltr	42.00	1x220ltr	Inc GST
Worm Farms	63.30	each	68.00	each	Inc GST
Sale of Green Bags	3.80	each	4.00	each	Inc GST
Recycling Bins 120ltr (Single Residential)	57.50	1x120ltr Bin	60.65	1x120ltr Bin	Inc GST
PARKS:					
Event Booking Administration Charge	30.00	per day or part	31.65	per day or part	Inc GST
Large scale events	61.00	per day or part	64.35	per day or part	Inc GST
Minimum Bonds applied	124.00	per day or part	130.80	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	26.35	per application	Inc GST
- Building skip bins	60.00	per application	63.30	per application	Inc GST
- Full traffic management assessment	90.00	per application	94.95	per application	Inc GST

DESCRIPTION OF FEE OR CHARGE	2011/2012		2012/2013		GST Status
	SCHEDULED FEE	Per Unit	SCHEDULED FEE	Per Unit	
TECHNICAL SERVICES:					
Bond Inspection Fee	60.00	1st inspection no charge, fee applies to any subsequent inspections	63.30	1st inspection no charge, fee applies to any subsequent inspections	Inc GST
Engineering Services	75.00	per hour	75.00	per hour	Inc GST
- Design	100.00	per hour	100.00	per hour	Inc GST
- Consultation	75.00	per hour	75.00	per hour	Inc GST
- Traffic Analysis	100.00	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					
- 1st half hour	3.00		3.00		Inc GST
- 1/2 hour to 1 hour	5.00		6.00		Inc GST
- 1 to 1.5 hours	7.00		8.00		Inc GST
- 1.5 to 2 hours	8.00	new fee shedule	10.00	new fee shedule	Inc GST
- 2 to 3 hours	9.00		11.00		Inc GST
- 3 to 12 hours	11.00	new fee shedule	13.00	new fee shedule	Inc GST
- 12 to 24 hours			0.50	per hour	Inc GST
#11 Barker Road	0.20	per 6 mins - 1st hour free, limit applies	0.50	per 10 mins - 1st hour free, limit applies	Inc GST
#12 Park Street	0.20	per 6 mins - 1st hour free, limit applies	0.50	per 10 mins - 1st hour free, limit applies	Inc GST
#13 Rowland Street	0.20	per 6 mins - 1st hour free, limit applies	0.50	per 10 mins - 1st hour free, limit applies	Inc GST
#14A Forrest Street	0.20	per 6 mins - 1st hour free, limit applies	0.50	per 10 mins - 1st hour free, limit applies	Inc GST
#14B Forrest Street	0.20	per 6 mins - 1st hour free, limit applies 8am-6pm Mon-Sat	0.50	per 10 mins - 1st hour free, limit applies 8am-6pm Mon-Sat	Inc GST
#23 Churchill Avenue	0.20	per 6 mins - 1st hour free, limit applies 8am-6pm Mon-Sat	0.50	per 10 mins - 1st hour free, limit applies 8am-6pm Mon-Sat	Inc GST
#54 Subiaco Village (Private)	0.20	per 12 mins limit applies 8am-5pm All days	1.50	per Hour 3P limit applies 8am-5pm All days	Inc GST
#54 Subiaco Village (Private)	1.00	per hour - Max \$3 per night	1.50	per hour No limit 5pm top 8am	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 6 mins - fee & limit applies 8am-6pm Mon-Sat	0.50	per 10 mins - fee & limit applies 8am-6pm Mon-Sat	Inc GST
#62 Railway Road All Parts	0.20	per 6 mins - fee & limit applies 8am-6pm Mon-Sat	0.50	per 10 mins - fee & limit applies 8am-6pm Mon-Sat	Inc GST
#65 Barker Road (Private)	0.20	per 12 mins	0.20	per 12 mins	Inc GST
Any additional Fee Paying Parking implemented in Zone A	0.20	per 6 mins	0.20	per 6 mins	Inc GST
Zone B					
#1 Hamilton Street Parts A & B	0.20	per 12 mins	0.50	per 20 mins	Inc GST
#2 York Street	0.20	per 12 mins	0.50	per 20 mins	Inc GST
#5 Subiaco Road	0.20	per 12 mins (if machines installed)	0.50	per 20 mins (if machines installed)	Inc GST
#19 Roberts Road	0.20	per 12 mins - Fee applies 8am-9pm Mon-Fri	0.50	per 20 mins - Fee applies 8am-9pm Mon-Fri	Inc GST
#20 Thomas Street	0.20	per 12 mins fee & limit applies 8am-9pm Mon-Sun	0.50	per 20 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	0.50	per 20 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	0.50	per 20 mins fee & limit applies 8am-9pm Mon-Sun	Inc GST
Any additional Fee Paying Parking implemented in Zone B	0.20	per 12 mins	0.20	per 12 mins	Inc GST
Zone C					
#17 Onslow Street	0.20	per 12 mins no limit, Mon-Fri 8am-4.30pm	0.50	per 20 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	0.50	per 20 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	0.20	per 12 mins	Inc GST

DESCRIPTION OF FEE OR CHARGE	2011/2012		2012/2013		GST Status
	SCHEDULED FEE	Per Unit	SCHEDULED FEE	Per Unit	
Zone D					
#22 Hackett Drive south end	0.20	per 12 mins, fee applies Mon-Fri	0.50	per 20 mins, fee applies Mon-Fri	Inc GST
#24 Hackett Drive	0.20	per 12 mins, fee applies Mon-Fri	0.50	per 20 mins, fee applies Mon-Fri	Inc GST
#26 Hackett Drive	0.20	per 12 mins, fee applies Mon-Fri	0.50	per 20 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	0.50	per 20 mins, 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	0.50	per 20 mins, fee applies 8am-6pm Mon-Fri	Inc GST
#60 Myers Street	0.20	per 12mins, fee applies 8am-6pm Mon-Fri	0.50	per 20 mins, fee applies 8am-6pm Mon-Fri	Inc GST
Any additional Fee Paying Parking implemented in Zone D	0.20	per 12 Mins	0.20	per 12 Mins	Inc GST
Zone E					
#3 York Street	0.20	per 12 mins	0.50	per 20 mins	Inc GST
#5 Subiaco Road	0.20	per 12 mins	0.50	per 20 mins	Inc GST
#6 Haydn Bunton Drive	0.20	per 12 mins - Max \$6 per day	0.50	per 20 mins - Max \$6 per day	Inc GST
#7 Olive Street	0.20	per 12 mins	0.50	per 20 mins	Inc GST
#9 Theatre Gardens	0.20	per 12 mins - no cap	0.50	per 20 mins - no cap	Inc GST
#10 Roberts Road	0.20	per 12 mins - Max \$6 per day	0.50	per 20 mins - Max \$6 per day	Inc GST
#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
#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					
Resident & Visitors Permits - Replacement	30.00	each	30.00	each	Inc GST
Private Parking Registration	100.00	registration	100.00	registration	Inc GST
Private Parking Renewals	70.00	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	6.00	per bay-day or part thereof	Inc GST
Amenity Functions					
Impounded Shopping Trolleys	90.00	each	90.00	each	Inc GST
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	200.00	each	200.00	each	Inc GST
Impounded & portable sign	65.00	each	65.00	each	Inc GST
Other Impounded Goods	60.00	per square metre of space occupied	60.00	per square metre of space occupied	Inc GST
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	

DESCRIPTION OF FEE OR CHARGE	2011/2012		2012/2013		GST Status
	SCHEDULED FEE	Per Unit	SCHEDULED FEE	Per Unit	
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 - pro rata charges where business does not operate for full year	
Alfresco Transfer Fee	30.00	per transfer	30.00	per transfer	
Street Trading Licence Fee	50.00	per day	50.00	per day	
Street Trading Licence Fee	98.00	per month	100.00	per month	
Street Trading Licence Fee	141.00	per year	145.00	per year	
Annual Street Trading License Renewal Fee	141.00	per renewal	145.00	per renewal	
Street Market Application Fee	50.00	per stall	50.00	per stall	
Street Market Stall Licence Fee	25.00	per stall per year	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	\$350 maximum fee per year - pro rata charges where business does not operate for full year	350.00	\$350 maximum fee per year - pro rata charges where business does not operate for full year	Inc GST
Food business annual risk assessment fee - medium risk	225.00	\$225 maximum fee per year - pro rata charges where business does not operate for full 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	\$100 maximum fee per year - pro rata charges where business does not operate for full 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		150.00		Inc GST
Food business application fee - low risk	75.00		75.00		Inc GST
Food business re-inspection fee			100.00	per inspection, if additional inspection is required by an authorised officer under the Food Act 2008	Inc GST
HEALTH					
Request for replacement of licence or registration certificate			35.00	per request	Inc GST
Settlement enquiries for food premises			100.00	per application	Inc GST
Settlement enquiry for other health premises			50.00	per application	Inc GST
Eating House Registration Fee		N/a		N/a	
Possum Trap Hire - \$50 bond	6.60	per fortnight	6.95	per fortnight	Inc GST
Foodsafe Program		N/a		N/a	Inc GST
Foodsafe Plus Program		N/a		N/a	Inc GST
Foodsafe Twinpack		N/a		N/a	Inc GST
Foodsafe Revision Pack		N/a		N/a	Inc GST
Liquor Act Section 39 & 55 Certification & ETPS	115.40	per certificate	120.00	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	
Laboratory analysis request			60.00	per hour per request plus analysis cost	Inc GST
Certificate of analysis - Health Act (S246ZJ)	-	N/a		N/a	
Application for approval of a temp event/public building	0.00 - 832.00	per application or as amended by legislation	0.00 - 832.00	per application or as amended by legislation	
Application for the approval of a sewage treatment apparatus	113.00	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	113.00	per permit or as amended by legislation	113.00	per permit or as amended by legislation	

	DESCRIPTION OF FEE OR CHARGE	2011/2012 SCHEDULED FEE	Per Unit	2012/2013 SCHEDULED FEE	Per Unit	GST Status
	BUILDING					
	Building Fee - Certified	0.19% of the estimated value of the proposed building work (inclusive of GST)	Class 1 or 10 buildings 0.19% of the estimated value of the proposed building work, minimum fee \$90	0.19% of the estimated value of the proposed building work (inclusive of GST)	Class 1 or 10 buildings 0.19% of the estimated value of the proposed building work, minimum fee \$90, per application or as amended by legislation	
	Building Fee - Certified	0.09% of the estimated value of the proposed building work (inclusive of GST)	Class 2 to 9 buildings 0.09% of the estimated value of the proposed building work, minimum fee \$90	0.09% of the estimated value of the proposed building work (inclusive of GST)	Class 2 to 9 buildings 0.09% of the estimated value of the proposed building work, minimum fee \$90, per application or as amended by legislation	
	Building Fee - Uncertified	0.32% of the estimated value of the proposed building work (inclusive of GST)	Class 1 or 10 buildings 0.32% of the estimated value of the proposed building work, minimum fee \$90	0.32% of the estimated value of the proposed building work (inclusive of GST)	Class 1 or 10 buildings 0.32% of the estimated value of the proposed building work, minimum fee \$90, per application or as amended by legislation	
	Building Approval Certificate	90.00	Existing building where unauthorised work has not been done	90.00	Existing building where unauthorised work has not been done, per application or as amended by legislation	
	Building Approval Certificate	0.38% of the estimated value of the unauthorised work, minimum fee \$90	Existing building where unauthorised work has been done	0.38% of the estimated value of the unauthorised work, minimum fee \$90	Existing building where unauthorised work has been done, per application or as amended by legislation	
	Demolition Fee	90.00	Class 1 or Class 10 building or incidental structure	90.00	Class 1 or Class 10 building or incidental structure, per application or as amended by legislation	
	Demolition Fee	90.00	Class 2 to Class 9 building (per storey)	90.00	Class 2 to Class 9 building (per storey), per application or as amended by legislation	
	Occupancy Permit	90.00	For completed buildings	90.00	For completed buildings, per application or as amended by legislation	
	Occupancy Permit - Temporary	90.00	For incomplete buildings	90.00	For incomplete buildings, per application or as amended by legislation	
	Occupancy Permit	90.00	Modification for additional use temporarily or permanent change in building's use classification or replacement permit for an existing building	90.00	Modification for additional use temporarily or permanent change in building's use classification or replacement permit for an existing building, per application or as amended by legislation	

DESCRIPTION OF FEE OR CHARGE	2011/2012		2012/2013		GST Status
	SCHEDULED FEE	Per Unit	SCHEDULED FEE	Per Unit	
BUILDING					
Occupancy Permit	0.18% of the estimated value of the unauthorised work, minimum fee \$90	Building in respect of which unauthorised work has been done	0.18% of the estimated value of the unauthorised work, minimum fee \$90	Building in respect of which unauthorised work has been done, per application or as amended by legislation	
Occupancy Permit or Building Approval Certificate	\$10 for each strata unit covered by the application, minimum fee \$100	For registration of strata scheme, plan of re-subdivision	\$10 for each strata unit covered by the application, minimum fee \$100	For registration of strata scheme, plan of re-subdivision, per application or as amended by legislation	
Extension of time	90.00	Extend the time during which a building or demolition permit has effect	90.00	Extend the time during which a building or demolition permit has effect, per application or as amended by legislation	
Extension of time	90.00	Extend the time during which an occupancy permit or building approval has effect	90.00	Extend the time during which an occupancy permit or building approval has effect, per application or as amended by legislation	
Certificate of Design Compliance - Class 2-9 Buildings (Level 2 only)			0.1% of the estimated value of the proposed building works, minimum fee \$250	Certificate of Design Compliance for Class 2-9 Buildings, up to 3 storeys or 2000m ²	
Certificate of Construction Compliance - Class 2-9 Buildings (Level 2 only)			\$125 per hour, minimum fee \$250	Certificate of Construction Compliance for Class 2-9 Buildings, up to 3 storeys or 2000m ²	
Certificate of Building Compliance			170.00	Certificate of Building Compliance for Class 1 and 10 Buildings	
Sign Licence Fee	40.00	per application	40.00	per application	
Hoarding, Material on street	1.00	per month per m2 or as amended by legislation	1.00	per month per m2 or as amended by legislation	
Strata Title Fee	\$0.20 per m2 of floor area, min fee \$100		\$0.20 per m2 of floor area, min fee \$100		
Photocopying	0.30		0.30	per A4 equivalent	Inc GST
Plan Copy	Cost plus 5%		Cost plus 5%	per plan	Inc GST
Plan Archive Search	34.80		40.00		Inc GST
Pool Inspection Fee	42.20		55.00		Inc GST
Building Services Levy - Building Permit (Work value less than \$45,000)			40.50	per application as amended by legislation	
Building Services Levy - Building Permit (Work value more than \$45,000)			0.09% of the work value	per application as amended by legislation	
Building Services Levy - Demolition Permit (Work value less than \$45,000)			40.50	per application as amended by legislation	
Building Services Levy - Demolition Permit (Work value more than \$45,000)			0.09% of the work value	per application as amended by legislation	
Building Services Levy - Occupancy Permit/Building Approval Certificate (Authorised works)			40.50	Occupancy Permit or Building Approval Certificate under s47, 49, 50 or 52 of the <i>Building Act 2011</i> , per application as amended by legislation	
Building Services Levy - Occupancy Permit/Building Approval Certificate (Unauthorised works - Value less than \$45,000)			91.00	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	
Building Services Levy - Occupancy Permit/Building Approval Certificate (Unauthorised works - Value more than \$45,000)			0.18% of work value	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	
Amended Plans Administration Fee	48.50				Inc GST
Amended Building Licence Administration Fee	97.10				Inc GST
Building Application Cancellation Fee	33% of application fee, minimum \$47.00				Inc GST
Smoke alarms alternative solution application fee	85.00	per application	150.00	per application	

	DESCRIPTION OF FEE OR CHARGE	2011/2012 SCHEDULED FEE	Per Unit	2012/2013 SCHEDULED FEE	Per Unit	GST Status
PLANNING						
Development Application Fee (other than an extractive industry)						
1	(a) Less than \$50,000 project value	139.00		139.00		Or as amended by legislation - Planning Fees released by WAPC July 2012
	(b) \$50,000 to \$500,000 project value	0.32% of the estimated cost of development		0.32% of the estimated cost of development		Or as amended by legislation - Planning Fees released by WAPC July 2013
	(c) \$500,000 to \$2,500,000 project value	\$1,600 + 0.257% for every \$1 in excess of \$500,000		\$1,600 + 0.257% for every \$1 in excess of \$500,000		Or as amended by legislation - Planning Fees released by WAPC July 2014
	(d) \$2,500,000 to \$5,000,000	\$6740 + 0.206% for every \$1 in excess of \$2.5 million		\$6740 + 0.206% for every \$1 in excess of \$2.5 million		Or as amended by legislation - Planning Fees released by WAPC July 2015
	(e) \$5,000,000 to \$21,500,000	\$11,890 + 0.123% for every \$1 in excess of \$5 million		\$11,890 + 0.123% for every \$1 in excess of \$5 million		Or as amended by legislation - Planning Fees released by WAPC July 2016
	(f) More than \$21,500,000	32,185.00		32,185.00		Or as amended by legislation - Planning Fees released by WAPC July 2017
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.		The fee in item 1 plus, by way of penalty, twice that fee.		Or as amended by legislation - Planning Fees released by WAPC July 2018
3	Determining a development application for an extractive industry where the development has not commenced or been carried out	696.00		696.00		Or as amended by legislation - Planning Fees released by WAPC July 2019
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.		The fee in item 3 plus, by way of penalty, twice that fee.		Or as amended by legislation - Planning Fees released by WAPC July 2020
6	Determining an initial application for approval of a home occupation where the home occupation has not commenced	209.00		209.00		Or as amended by legislation - Planning Fees released by WAPC July 2021
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.		The fee in item 6 plus, by way of penalty, twice that fee.		Or as amended by legislation - Planning Fees released by WAPC July 2022
Application for Certificate of Approval for a strata plan, plan of re-subdivision or consolidation						
5 Subdivision Clearances						
	No more than 5 lots	69.00	per lot or as amended by legislation	69.00	per lot or as amended by legislation	
	5 lots to 195 lots	\$69 for first five lots then \$35 per lot	per lot (6 lots to 195 lots) 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	6,959.00		6,959.00		
10	Change of Use	278.00	per application	278.00	per application	
11	Change of Use which has commenced or been carried out	The fee in item 10 plus, by way of		The fee in item 10 plus, by way of penalty,		
	Issue of zoning certificate	69.00	each or as amended by legislation	69.00	each or as amended by legislation	
	Issue of written planning advice	69.00	each or as amended by legislation	69.00	each or as amended by legislation	Inc GST
	Scheme Plan	25.00	each	25.00	each	Inc GST
	Scheme Text	21.00	each	21.00	each	Inc GST
	Planning Policy Manual	21.00	each	21.00	each	Inc GST
	Liquor Act Section 40 Certification	60.00	per certificate	60.00	per certificate	Inc GST
	Subiaco Central Development Plan	84.00	each	84.00	each	Inc GST
Part 2 : Maximum fees scheme amendments						
Part3 : Maximum fees scheme amendments						

DESCRIPTION OF FEE OR CHARGE	2011/2012		2012/2013		GST Status
	SCHEDULED FEE	Per Unit	SCHEDULED FEE	Per Unit	
COMMUNITY CARE					
HACC Meals	8.00	per meal	\$8 - \$9	per meal. Lower end 2 course, upper end 3 courses	
Non HACC Meals	\$8 - \$15	Lower end (2 course, bulk numbers) \$8, upper end (3 course individual) \$15	\$10 - \$13	Lower end (2 course, bulk numbers) \$10, upper end (3 course individual) \$13	
Catered Functions	\$3.50 - \$25	Lower end (tea, coffee and juice) \$ 3.5, upper end (full meal and refreshments) \$25	\$3.50 - \$25	Lower end (tea, coffee and juice) \$ 3.5, upper end (full meal and refreshments) \$25	
Transport (Shopping Bus) HACC clients	8.00	per trip	8.00	per trip	
Transport (Shopping Bus) non HACC clients	10.00	per trip	10.00	per trip	
Transport (Day Centre)	2.00	per day	2.50	per one way trip	
Centre Based Podiatry	-				
Domiciliary Podiatry	-				
Social Support	-				
Home Based Services					
- Level 1	8.00	per hour	8.00	per hour	
	56.00				
- Level 2	10.00	per hour	10.00	per hour	
	67.00				
- Level 3	25.00	per hour	27.00	per hour	
	138.00				
Tom Dadour Community Centre					
- Level 1	8.00	per day	8.00	per day	
	56.00				
- Level 2	10.00	per day	10.00	per day	
	67.00				
- Level 3	25.00	per day	27.00	per day	
	138.00				
Community Programs					
Film Club non HACC	13.00	per event	13.00	per event	
Film Club HACC	10.00	per event	13.00	per event	
Community Lunches non HACC	13.00	per event	13.00	per event	
Community Lunches HACC	10.00	per event	13.00	per event	
Evening BBQ's (non HACC)	13.00	per event	-	per event	
Evening BBQ's (HACC)	10.00	per event	-	per event	
High Tea non subiaco residents	15.00	per event	15.00	per event	
High Tea subiaco residents	10.00	per event	10.00	per event	
Other community services events	various	per event	various	per event	
COMMUNITY DEVELOPMENT					
Subi Work Out Program	Free	per activity	Free	per activity	
Subiaco Number Plates-existing plate numbers	200.00	per plate	211.00	per plate	Inc GST
Subiaco Number Plates-additional requested plate numbers	190.00	per plate	200.45	per plate	Inc GST
AmpFest Entry Fee	20.00	Per Band	20.00	Per Band	Inc GST

DESCRIPTION OF FEE OR CHARGE	2011/2012		2012/2013		GST Status
	SCHEDULED FEE	Per Unit	SCHEDULED FEE	Per Unit	
LIBRARY					
Late item return	3.00	per item	3.15	per item	
Replacement of non-returned item	Cost	per item	Cost	per item	Inc GST
Damaged CD case	1.00	per item	1.05	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	5.30	per individual	Inc GST
Library Bags	1.00	per bag	1.05	per bag	Inc GST
Shaun Tan Cards	0.50	per item	0.55	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	-	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	40.00	Per Hour / Staff	40.00	Per Hour / Staff	Inc GST
Facility Hire - Bump In / Bump Out	25.00	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	31.00	Per Hour	Inc GST
Cafe	50.00	Per Hour	52.00	Per Hour	Inc GST
Beverage Items	Market Value				If applicable
Food Items	Market Value				If applicable
Alcohol Items	Market Value				Inc GST
Creche					
Facility Hire					
Creche Room	35.00	Per Hour	36.50	Per Hour	Inc GST

DESCRIPTION OF FEE OR CHARGE	2011/2012		2012/2013		GST Status
	SCHEDULED FEE	Per Unit	SCHEDULED FEE	Per Unit	
RECREATION SERVICES - LORD'S					
Child Care Service					
Single Creche Visit	5.25	Per Child Per Visit	5.50	NEW CHARGE - Per Child Per Visit	Inc GST
Single Creche Visit- 2nd and subsequent children	4.90		5.00	Per Child Per Visit	Inc GST
Single Creche Visit	6.50	Per Child Per Visit	7.00	Per Child Per Visit	Inc GST
Visit Card - 5		5 Visits	25.00	5 Visits	Inc GST
Visit Card - 10		10 Visits	48.00	10 Visits	Inc GST
Visit Card - 20		20 Visits	92.00	20 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	5.00	Per Towel	8.00	Per Towel	Inc GST
Lost Towel	12.00	Per Towel	15.00	Per Towel	Inc GST
Casual Entry					
Casual Group Fitness Visit	14.00	Per Class	15.00	Per Class	Inc GST
Casual Gym Visit	18.00	Per Visit	18.00	Per Visit	Inc GST
Casual Full Access Visit	25.00	Per Visit	27.00	Per Visit	Inc GST
Light and Active Group Fitness Class		Per Visit	7.00	Per Visit	Inc GST
Special Group Entry	5.00	Per Visit	5.50	Per Visit	Inc GST
Memberships					
Administration Fees					
Suspension Fee (6 and 12 month Memberships)	10.00	Per Week	10.00	Per Week	Inc GST
Suspension Fee (Direct Debit Memberships)	20.00	Per Month	20.00	Per Month	Inc GST
Transfer Fee	100.00	Per Membership	100.00	Per Membership	Inc GST
Direct Debit Establishment Fee	30.00	Per Account	30.00	Per Account	Inc GST
Direct Debit Cancellation Fee (Within First 12 Months)			100.00	Per Account	Inc GST
New Memberships					
Visit Card - 20	195.00	20 Visits	250.00	\$12.50 per visit	Inc GST
Visit Card - 50	425.00	50 Visits	550.00	\$11.00 per visit	Inc GST
Visit Card - 100	725.00	100 Visits	900.00	\$9.00 per visit	Inc GST
Fit 4 U	100.00	10 visits	100.00	10 visits	Inc GST
Day Member - 1 Month	85.00	Per Month	90.00	Per Month	Inc GST
Day Member - 3 Months	240.00	Per 3 Months	255.00	Per 3 Months	Inc GST
Day Member - 6 Months	450.00	Per 6 Months	480.00	Per 6 Months	Inc GST
Day Member - 12 Months	840.00	Per 12 Months	840.00	Per 12 Months	Inc GST
Day Member - Direct Debit (12 month contract)	60.00	Per Month	70.00	Per Month	Inc GST
Siesta Membership - 3 months	149.00	Per 3 Months	150.00	Per 3 Months	Inc GST

DESCRIPTION OF FEE OR CHARGE	2011/2012		2012/2013		GST Status
	SCHEDULED FEE	Per Unit	SCHEDULED FEE	Per Unit	
Full Member - 1 Month	95.00	Per Month	100.00	Per Month	Inc GST
Full Member - 3 Months	270.00	Per 3 Months	285.00	Per 3 Months	Inc GST
Full Member - 6 Months	540.00	Per 6 Months	540.00	Per 6 Months	Inc GST
Full Member - 12 Months	960.00	Per 12 Months	960.00	Per 12 Months	Inc GST
Full Member - Direct Debit (12 mth contract)	70.00	Per Month	80.00	Per Month	Inc GST
Full Member - Team Captain	199.00	Per Season	210.00	Per Season	Inc GST
Membership Renewals					
Day Member - 3 Months	210.00	Per 3 Months	225.00	Per 3 Months	Inc GST
Day Member - 6 Months	400.00	Per 6 Months	420.00	Per 6 Months	Inc GST
Day Member - 12 Months	720.00	Per 12 Months	720.00	Per 12 Months	Inc GST
Full Member - 3 Months	240.00	Per 3 Months	255.00	Per 3 Months	Inc GST
Full Member - 6 Months	450.00	Per 6 Months	480.00	Per 6 Months	Inc GST
Full Member - 12 Months	840.00	Per 12 Months	840.00	Per 12 Months	Inc GST
Corporate Memberships					
120 Visit Card	700.00	120 Visits	900.00	\$9.00 per visit	Inc GST
200 Visit Card	1,100.00	200 Visits	1,400.00	\$7.00 per visit .MINIMUM 15 employees to be set up	Inc GST
400 Visit Card	2,000.00	400 Visits	2,400.00	\$6.00 per visit. MINIMUM 30 initial employees to be setup	Inc GST
Membership Discounts					
Group Membership	10%	Percentage	10%	Percentage	
Student Membership	15%	Percentage	15%	Percentage	
Concession Membership	15%	Percentage	15%	Percentage	
Over 70 years	20%	Percentage	0%	Percentage	
Over 85 years	100%	Percentage	100%	Percentage	
Seasonal Promotions	10 - 50%	Percentage	10 - 50%	Percentage	
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	25.00	Per Hour	25.00	Per Hour	Inc GST
Commercial - All Lanes - Full Access	125.00	Per Hour	125.00	Per Hour	Inc GST
Group Fitness					
Facility Hire					
Main Studio 1	100.00	Per Hour	105.00	Per Hour	Inc GST
Upstairs Studio 2	40.00	Per Hour	42.00	Per Hour	Inc GST
Personal Training					
Single Sessions					
30 Minute Session - Base Rate	45.00	Per Session	48.00	Per Session	Inc GST
60 Minute Session - Base Rate	70.00	Per Session	74.00	Per Session	Inc GST
PT for 2					
30 Minute Session - Base Rate	70.00	Per Session	74.00	Per Session	Inc GST
60 Minute Session - Base Rate	90.00	Per Session	95.00	Per Session	Inc GST
Multi Session Discounts					
10 Pack	10.00	Percentage	10.00	Percentage	Inc GST
20 Pack	15.00	Percentage	15.00	Percentage	Inc GST
Small Group Training					
Program Fees - Member	199.00	Per Program	199.00	Per Program	Inc GST
Program Fees - Non Member	249.00	Per Program	249.00	Per Program	Inc GST

DESCRIPTION OF FEE OR CHARGE	2011/2012		2012/2013		GST Status
	SCHEDULED FEE	Per Unit	SCHEDULED FEE	Per Unit	
SPORTS					
Facility Hire					
Training Centre	75.00	Per Hour		Per Hour	Inc GST
Training Centre - Full Day	525.00	Per Day		Per Day	Inc GST
Competitions					
New Team Nomination Fee - Senior	30.00	Per Team Per Season	40.00	Per Team Per Season	Inc GST
New Team Nomination Fee - Junior	10.00	Per Team Per Season	15.00	Per Team Per Season	Inc GST
Re-Nomination Fee - Senior	20.00	Per Team Per Season	25.00	Per Team Per Season	Inc GST
Senior Sports Team Game Fee	56.00	Per Team Per Game	60.00	Per Team Per Game	Inc GST
Junior Sports Team Game Fee	42.00	Per Team Per Game	45.00	Per Team Per Game	Inc GST
Season in Advance - Senior Sport	812.00	Per Team Per Season	900.00	Per Team Per Season	Inc GST
Team Withdrawal Fee	112.00	Per Team	120.00	Per Team	Inc GST
Team Withdrawal Fee - Junior	84.00	Per Team	90.00	Per Team	Inc GST
Uniform / Bib Hire	5.00	Per Team Per Game	10.00	Per Team Per Game	Inc GST
Forfeit Fee: No Show	100.00	Per Team Per Forfeit	120.00	Per Team Per Forfeit	Inc GST
Forfeit Fee: Less than 8 days notification	86.00	Per Team Per Forfeit	90.00	Per Team Per Forfeit	Inc GST
Forfeit Fee: 8 days notification or more	40.00	Per Team Per Forfeit	40.00	Per Team Per Forfeit	Inc GST
Sports Courts					
Casual	6.00	Per Person	6.50	Per Person	Inc GST
Cancellation Fee		Per Booking	12.00	Applies to regular hirers who cancel on the day of booking	Inc GST
Multi Sports Courts - 1/2 Court Hire					
General Hire	25.00	Per Hour Per 1/2 Court	26.00	Per Hour Per 1/2 Court	Inc GST
Regular 1/2 Court Hire	20.00	Per Hour Per 1/2 Court	21.00	Per Hour Per 1/2 Court	Inc GST
Multi Sports Courts - Full Court Hire					
General Hire	40.00	Per Hour Per Court	42.00	Per Hour Per Court	Inc GST
Regular Full Court Hire: 5-10 hrs per week	34.00	Per Hour Per Court	36.00	Per Hour Per Court	Inc GST
Regular Full Court Hire: 10-20 hrs per week	32.00	Per Hour Per Court	34.00	Per Hour Per Court	Inc GST
Regular Full Court Hire: 20-30 hrs per week	30.00	Per Hour Per Court	32.00	Per Hour Per Court	Inc GST
Regular Full Court Hire: 30+ hrs per week	28.00	Per Hour Per Court	30.00	Per Hour Per Court	Inc GST
Lords Team Full Court Hire	34.00	Per Hour Per Court	36.00	Per Hour Per Court	Inc GST
Subiaco Sporting Club / School - Non Peak	20.00	Per Hour Per Court	22.00	Per Hour Per Court	Inc GST
Subiaco Sporting Club / School - Peak	24.00	Per Hour Per Court	26.00	Per Hour Per Court	Inc GST
School Assoc. / State Sporting Assoc. - Non Peak	24.00	Per Hour Per Court	24.00	Per Hour Per Court	Inc GST
School Assoc. / State Sporting Assoc. - Peak	28.00	Per Hour Per Court	30.00	Per Hour Per Court	Inc GST
Basketball Training Centre					
Court Hire	55.00	Per Hour	58.00	Per Hour	Inc GST
Regular Court Hire: 5-10 hrs per week	50.00	Per Hour	53.00	Per Hour	Inc GST
Regular Court Hire: 10-20 hrs per week	45.00	Per Hour	48.00	Per Hour	Inc GST
Regular Court Hire: 20-30 hrs per week	40.00	Per Hour	43.00	Per Hour	Inc GST
Regular Court Hire: 30+ hrs per week	35.00	Per Hour	38.00	Per Hour	Inc GST
Tennis Courts					
Casual Hire	20.00	Per Hour Per Court	21.00	Per Hour Per Court	Inc GST
Casual Hire	25.00	Per Hour Per Court	26.00	Per Hour Per Court	Inc GST
Regular Court Hire: 5-10 hrs per week	20.00	Per Hour Per Court	21.00	Per Hour Per Court	Inc GST
Regular Court Hire: 10-20 hrs per week	18.00	Per Hour Per Court	19.00	Per Hour Per Court	Inc GST
Regular Court Hire: 20-30 hrs per week	17.00	Per Hour Per Court	18.00	Per Hour Per Court	Inc GST
Regular Court Hire: 30+ hrs per week	16.00	Per Hour Per Court	17.00	Per Hour Per Court	Inc GST

DESCRIPTION OF FEE OR CHARGE	2011/2012		2012/2013		GST Status
	SCHEDULED FEE	Per Unit	SCHEDULED FEE	Per Unit	
Squash Courts					
Casual Hire - Non Peak	16.00	Per Hour Per Court	17.00	Per Hour Per Court	Inc GST
Casual Hire - Non Peak (Lords Member)	12.00	Per Hour Per Court	12.50	Per Hour Per Court	Inc GST
Casual Hire - Peak	22.00	Per Hour Per Court	23.00	Per Hour Per Court	Inc GST
Casual Hire - Peak (Lords Member)	18.00	Per Hour Per Court	19.00	Per Hour Per Court	Inc GST
Regular Hire	14.00	Per Hour Per Court	15.00	Per Hour Per Court	Inc GST
School Rate	10.00	Per Hour Per Court	10.50	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	47.50	per hour	49.50	per hour	Inc GST
Activity Room (Room 3/4) - 41 persons	20.00	per hour	21.00	per hour	Inc GST
Rooms 3/4	N/A		N/A		
Room 5 (Toy Library)	N/A		N/A		
Rooms 6/7 (Playgroup)	N/A		N/A		
Courtyard	N/A		N/A		
The Palms Community Centre	72.50	per hour	76.00	per hour	Inc GST
Rosalie Pavilion	N/A		N/A		Inc GST
Subiaco Community Centre					
Main Hall - 100 persons	47.50	per hour	49.50	per hour	Inc GST
Tom Dadour Community Centre					
West Hall - 55 persons	30.00	per hour	31.50	per hour	Inc GST
East Hall - 100 persons	47.50	per hour	36.50	per hour	Inc GST
Outdoor Garden Area	20.00	per hour	21.10	per hour	Inc GST
Community Centre Hire - Discounts available					
Commercial Casual - Subiaco	10%		0%		
Commercial Casual - Non Subiaco	Nil		0%		
Commercial Regular - Subiaco	10%		0%		
Commercial Regular - Non Subiaco	Nil		0%		
Community Casual - Subiaco	15%		10%	Weddings / Parties/ School or Sporting Groups	
Community Casual - Non Subiaco	5%		0%		
Community Regular - Subiaco	60%		10%	Weddings / Parties/ School or Sporting Groups	
Community Regular - Non Subiaco	30%		0%		
Mixed Commercial / Community Casual	10%		0%		
Mixed Commercial / Community Regular	20%		0%		
Not for Profit			60%		
Charity - Regular / Casual	70%		60%		
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	Inc GST
Hire up to \$50	20.00	per hire	20.00	per hire	Inc GST
Hire over \$50	60.00	per hire	60.00	per hire	Inc GST
An excess of \$1,000 applies to all claims under the City's policy					

DESCRIPTION OF FEE OR CHARGE	2011/2012		2012/2013		GST Status
	SCHEDULED FEE	Per Unit	SCHEDULED FEE	Per Unit	
COMMUNITY FACILITIES					
Administration Fee	50.00	Per booking alteration	50.00	Per booking alteration	Inc GST
Cancellation Fee (> 14 days notice)	25%	Per booking	20%	Per booking	Inc GST
Cancellation Fee (< 14 days notice)	100%	Per booking	100%	Per booking	Inc GST
Casual Cancellation (>14 days)		Per booking	20%	Per booking	Inc GST
Permanent user change / cancellation (14 - 30 days)		Per booking	20.00	Per booking	Inc GST
Permanent Cancellation (>30 days)		Per booking	No charge	Per booking	Inc GST
Cost of security callout	80.00	per breach	Market Rate	per breach	Inc GST
Breach of Terms & Conditions	100.00	per breach	100.00	per breach	Inc GST
Bonds		for breach of conditions for hire		for breach of conditions for hire	
Meetings, Classes and groups	N/A				
Social Functions (no alcohol consumption)	N/A	new fee below		new fee below	
Social Functions (alcohol consumption)	N/A	new fee below		new fee below	
Key deposit for keys on permanent loan.	75.00	per key	75.00	per key	Inc GST
Lost keys, damage and extra cleaning.	50.00	Per hour - minimum of 2 hours	Market Rate	Per hour - minimum of 2 hours	Inc GST
Regular Hirers who have booked regularly for previous 12 months		New Charge	100.00	per booking	Inc GST
Community Casual Bookings - Low Risk	400.00	per booking	400.00	per booking	Inc GST
Community Casual Bookings - with Alcohol	800.00	per booking	1,200.00	per booking	Inc GST
Parties / Functions -21st, Bucks and Hens	1,200.00	per booking	2,500.00	per booking. Compulsory Security also required at Hirers expense	Inc GST
Parties / Functions - 16, 17, 18th Birthday Parties	800.00	per booking	5,000.00	per booking. Compulsory Security also required at Hirers expense	Inc GST
Commercial Events - Top Rate	10,000.00	per booking	10,000.00	per booking	Inc GST
Storage					
Small		Per Annum	25.00	Per Annum	Inc GST
Medium		Per Annum	50.00	Per Annum	Inc GST
Large		Per Annum	100.00	Per Annum	Inc GST
Tennis Courts:					
Court Hire - Rosalie	Free	per hour		per hour	Inc GST
Lights	Free	per hour		per hour	Inc GST
Bond (for damage restoration)	N/A	per booking	N/A	per booking	